



Elizabeth Comfort  
Finance Director

## Department of Finance

Public Services Building  
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

July 17, 2025

BCC Agenda Date/Item: \_\_\_\_\_

Board of County Commissioners  
Clackamas County

**Approval of a Personal Services Contract with Baker Tilly Advisory Group for annual comprehensive financial report drafting. Contract Value is \$245,890 for 5 years. Funding is through budgeted County General Funds.**

<b>Previous Board Action/Review</b>	N/A		
<b>Performance Clackamas</b>	This item builds public trust through good government by increasing transparency and access to public information.		
<b>Counsel Review</b>	Yes	<b>Procurement Review</b>	Yes
<b>Contact Person</b>	Elizabeth Comfort	<b>Contact Phone</b>	503-936-5345

**EXECUTIVE SUMMARY:** This contract is for the Annual Comprehensive Financial Report (ACFR) drafting for Clackamas County and Clackamas County Development Agency (CCDA) for the Fiscal Years 2025 through 2029. This scope of work went through the request for proposal process for continuation of services required by the Finance Department in timely preparation of County financials. Funding for these services is included in the cost allocations model.

ACFR drafting work will include but not be limited to the following:

- Help with fund financial statements
- Notes and supplementary information
- General and capital fund schedules of revenues and expenditures
- Financial trends and other statistical information
- Management's discussion and analysis
- Other duties as requested

**RECOMMENDATION:** Staff recommend the Board approve the contract with Berry Tilly Advisory Group, LP for Annual Comprehensive Financial Report drafting.

Respectfully submitted,

*Elizabeth Comfort*

Elizabeth Comfort  
Finance Director

For Filing Use Only



**CLACKAMAS COUNTY  
PERSONAL SERVICES CONTRACT  
Contract #0000001343**

This Personal Services Contract (this "Contract") is entered into between **Baker Tilly Advisory Group, LP** ("Contractor"), and Clackamas County, a political subdivision of the State of Oregon ("County") on behalf of the Department of Finance.

**ARTICLE I.**

- 1. Effective Date and Duration.** This Contract shall become effective upon signature of both parties. Unless earlier terminated or extended, this Contract shall expire on **June 30, 2030**.
- 2. Scope of Work.** Contractor shall provide the following personal services: Annual Comprehensive Financial Report ("ACFR") Preparation Services ("Work"), further described in **Exhibit A**.
- 3. Consideration.** The County agrees to pay Contractor, from available and authorized funds, a sum not to exceed **Two Hundred Forty-Five Thousand Eight Hundred Ninety dollars (\$245,890.00)**, for accomplishing the Work required by this Contract. Consideration rates are on a time and materials basis in accordance with the rates and costs specified in Exhibit B. If any interim payments to Contractor are made, such payments shall be made only in accordance with the schedule and requirements in Exhibit B.
- 4. Invoices and Payments.** Unless otherwise specified, Contractor shall submit monthly invoices for Work performed. Invoices shall describe all Work performed with particularity, by whom it was performed, and shall itemize and explain all expenses for which reimbursement is claimed. The invoices shall include the total amount billed to date by Contractor prior to the current invoice. The Contractor must present invoices in proper form within sixty (60) calendar days after the end of the month in which the services were rendered. Payments shall be made in accordance with ORS 293.462 to Contractor following the County's review and approval of invoices submitted by Contractor. Contractor shall not submit invoices for, and the County will not be obligated to pay, any amount in excess of the maximum compensation amount set forth above. If this maximum compensation amount is increased by amendment of this Contract, the amendment must be fully effective before Contractor performs Work subject to the amendment.

Invoices shall reference the above Contract Number and be submitted to: Elizabeth Comfort at [ecomfort@clackamas.us](mailto:ecomfort@clackamas.us).

- 5. Travel and Other Expense.** Authorized: ☐ Yes ☒ No  
If travel expense reimbursement is authorized in this Contract, such expense shall only be reimbursed at the rates in the County Contractor Travel Reimbursement Policy, hereby incorporated by reference and found at: <https://www.clackamas.us/finance/terms.html>. Travel expense reimbursement is not in excess of the not to exceed consideration.
- 6. Contract Documents.** This Contract consists of the following documents, which are listed in descending order of precedence and are attached and incorporated by reference, this Contract, Exhibit A, and Exhibit B.

**7. Contractor and County Contacts.**

Contractor Administrator: Ashley Osten Phone: 503-478-2251 Email: <a href="mailto:ashley.osten@bakertilly.com">ashley.osten@bakertilly.com</a>	County Administrator: Elizabeth Comfort Phone: 503-742-5405 Email: <a href="mailto:ecomfort@clackamas.us">ecomfort@clackamas.us</a>
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Payment information will be reported to the Internal Revenue Service (“IRS”) under the name and taxpayer ID number submitted. (See I.R.S. 1099 for additional instructions regarding taxpayer ID numbers.) Information not matching IRS records will subject Contractor payments to backup withholding.

## **ARTICLE II.**

- 1. Access to Records.** Contractor shall maintain books, records, documents, and other evidence, in accordance with generally accepted accounting procedures and practices, sufficient to reflect properly all costs of whatever nature claimed to have been incurred and anticipated to be incurred in the performance of this Contract. County and their duly authorized representatives shall have access to the books, documents, papers, and records of Contractor, which are directly pertinent to the fees and expenses charged to County under this Contract for the purpose of making audit, examination, excerpts, and transcripts. Contractor shall maintain such books and records for a minimum of six (6) years, or such longer period as may be required by applicable law, following final payment and termination of this Contract, or until the conclusion of any audit, controversy or litigation arising out of or related to this Contract, whichever date is later.
- 2. Availability of Future Funds.** Any continuation or extension of this Contract after the end of the fiscal period in which it is written is contingent on a new appropriation for each succeeding fiscal period sufficient to continue to make payments under this Contract, as determined by the County in its sole administrative discretion.
- 3. Captions.** The captions or headings in this Contract are for convenience only and in no way define, limit, or describe the scope or intent of any provisions of this Contract.
- 4. Compliance with Applicable Law.** Contractor shall comply with all applicable federal, state and local laws, regulations, executive orders, and ordinances, as such may be amended from time to time.
- 5. Counterparts.** This Contract may be executed in several counterparts (electronic or otherwise), each of which shall be an original, all of which shall constitute the same instrument.
- 6. Governing Law.** This Contract, and all rights, obligations, and disputes arising out of it, shall be governed and construed in accordance with the laws of the State of Oregon and the ordinances of Clackamas County without regard to principles of conflicts of law. Any claim, action, or suit between County and Contractor that arises out of or relates to the performance of this Contract shall be brought and conducted solely and exclusively within the Circuit Court for Clackamas County, for the State of Oregon. Provided, however, that if any such claim, action, or suit may be brought in a federal forum, it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event shall this section be construed as a waiver by the County of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the Eleventh Amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court. Contractor, by execution of this Contract, hereby consents to the personal jurisdiction of the courts referenced in this section.
- 7. Indemnity, Responsibility for Damages.** The Contractor agrees to indemnify and defend the County, and its officers, elected officials, agents, and employees, from and against all claims, actions, losses, liabilities, including reasonable attorney and accounting fees, and all expenses incidental to the investigation and defense thereof, arising out of or based upon Contractor’s acts or omissions in performing under this Contract.

However, neither Contractor nor any attorney engaged by Contractor shall defend the claim in the name of County, purport to act as legal representative of County, or settle any claim on behalf of

County, without the approval of the Clackamas County Counsel's Office. County may assume its own defense and settlement at its election and expense.

- 8. Independent Contractor Status.** The service(s) to be rendered under this Contract are those of an independent contractor. Although the County reserves the right to determine (and modify) the delivery schedule for the Work to be performed and to evaluate the quality of the completed performance, County cannot and will not control the means or manner of Contractor's performance. Contractor is responsible for determining the appropriate means and manner of performing the Work. Contractor is not to be considered an agent or employee of County for any purpose, including, but not limited to: (A) The Contractor will be solely responsible for payment of any Federal or State taxes required as a result of this Contract; and (B) This Contract is not intended to entitle the Contractor to any benefits generally granted to County employees, including, but not limited to, vacation, holiday and sick leave, other leaves with pay, tenure, medical and dental coverage, life and disability insurance, overtime, Social Security, Workers' Compensation, unemployment compensation, or retirement benefits.
- 9. Insurance.** Contractor shall secure at its own expense and keep in effect during the term of the performance under this Contract the insurance required and minimum coverage indicated below. The insurance requirement outlined below do not in any way limit the amount of scope of liability of Contractor under this Contract. Contractor shall provide proof of said insurance and name the County as an additional insured (blanket endorsement acceptable) on the Commercial General Liability and Automobile Liability policies. Proof of insurance and notice of any material change should be submitted to the following address: Clackamas County Procurement Division, 2051 Kaen Road, Oregon City, OR 97045 or emailed to the County Contract Analyst.

Required - Workers Compensation: Contractor shall comply with the statutory workers' compensation requirements in ORS 656.017, unless exempt under ORS 656.027 or 656.126.
<input checked="" type="checkbox"/> Required – Commercial General Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for Bodily Injury and Property Damage.
<input checked="" type="checkbox"/> Required – Professional Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per claim, with an annual aggregate limit of \$2,000,000 for damages caused by error, omission or negligent acts.
<input checked="" type="checkbox"/> Required – Automobile Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per accident for Bodily Injury and Property Damage.

The Commercial General Liability and Automobile Liability policy(s) shall be primary insurance as respects to the County. Any insurance or self-insurance maintained by the County shall be excess and shall not contribute to it. Any obligation that County agree to a waiver of subrogation is hereby stricken.

- 10. Limitation of Liabilities.** This Contract is expressly subject to the debt limitation of Oregon counties set forth in Article XI, Section 10, of the Oregon Constitution, and is contingent upon funds being appropriated therefore. Any provisions herein which would conflict with law are deemed inoperative to that extent. EXCEPT FOR LIABILITY ARISING UNDER OR RELATED TO ARTICLE II, SECTION 13 OR SECTION 20 NEITHER PARTY SHALL BE LIABLE FOR (I) ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES UNDER THIS CONTRACT OR (II) ANY DAMAGES OF ANY SORT ARISING SOLELY FROM THE TERMINATION OF THIS CONTACT IN ACCORDANCE WITH ITS TERMS.
- 11. Notices.** Except as otherwise provided in this Contract, any required notices between the parties shall be given in writing by personal delivery, email, or mailing the same, to the Contract Administrators identified in Article 1, Section 6. If notice is sent to County, a copy shall also be sent to: Clackamas

County Procurement, 2051 Kaen Road, Oregon City, OR 97045. Any communication or notice so addressed and mailed shall be deemed to be given five (5) days after mailing, and immediately upon personal delivery, or within 2 hours after the email is sent during County's normal business hours (Monday – Thursday, 7:00 a.m. to 6:00 p.m.) (as recorded on the device from which the sender sent the email), unless the sender receives an automated message or other indication that the email has not been delivered.

- 12. Ownership of Work Product.** All final reports that result from this Contract and that are delivered to the County, excluding Contractor Materials (defined below) contained or embodied therein (the "Work Product") is the exclusive property of County. County may not alter or amend any Work Product issued under Contractor's name. County and Contractor intend that such Work Product be deemed "work made for hire" of which County shall be deemed the author. If for any reason the Work Product is not deemed "work made for hire," Contractor hereby irrevocably assigns to County all of its right, title, and interest in and to any and all of the Work Product, whether arising from copyright, patent, trademark or trade secret, or any other state or federal intellectual property law or doctrine. Contractor shall execute such further documents and instruments as County may reasonably request in order to fully vest such rights in County. Contractor forever waives any and all rights relating to the Work Product, including without limitation, any and all rights arising under 17 USC § 106A or any other rights of identification of authorship or rights of approval, restriction or limitation on use or subsequent modifications. Contractor may retain a copy of the Work Product for archival purposes. Contractor shall own: (i) its working papers and any engagement documentation; and (ii) any general skills, know-how, expertise, ideas, concepts, methods, techniques, processes, software, materials, or other intellectual property which may have been discovered, created, received, or developed by Contractor either prior to or as a result of providing services under this Contract (collectively, "Contractor Materials"). Notwithstanding the above, County shall have no rights in any Contractor Materials provided to County by Contractor in the performance of this Contract except a royalty free, non-exclusive, non-transferable license to copy, use and re-use any such Contractor Materials for County internal use only and only for the purposes for which they are delivered to the extent they form part of Work Product. Notwithstanding anything to the contrary in this Contract, Contractor and its personnel are free to use and employ their general skills, know-how, and expertise, and to use, disclose, and employ any generalized ideas, concepts, know-how, methods, techniques or skills gained or learned during the course of this Contract so long as they acquire and apply such information without any unauthorized use or disclosure of confidential or proprietary information of County.
- 13. Representations and Warranties.** Contractor represents and warrants to County that (A) Contractor has the power and authority to enter into and perform this Contract; (B) this Contract, when executed and delivered, shall be a valid and binding obligation of Contractor enforceable in accordance with its terms; (C) Contractor shall at all times during the term of this Contract, be qualified, professionally competent, and duly licensed to perform the Work; (D) Contractor is an independent contractor as defined in ORS 670.600; and (E) the Work under this Contract shall be performed in a good and workmanlike manner and in accordance with the highest professional standards. The warranties set forth in this section are in addition to, and not in lieu of, any other warranties provided.
- 14. Survival.** All rights and obligations shall cease upon termination or expiration of this Contract, except for the rights and obligations set forth in Article II, Sections 1, 6, 7, 10, 12, 13, 14, 15, 17, 20, 21, 25, 27, 28, and 34, and all other rights and obligations which by their context are intended to survive. However, such expiration shall not extinguish or prejudice the County's right to enforce this Contract with respect to: (a) any breach of a Contractor warranty; or (b) any default or defect in Contractor performance that has not been cured.
- 15. Severability.** If any term or provision of this Contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be

affected, and the rights and obligations of the parties shall be construed and enforced as if the Contract did not contain the particular term or provision held to be invalid.

**16. Subcontracts and Assignments.** Contractor shall not enter into any subcontracts for any of the Work required by this Contract, or assign or transfer any of its interest in this Contract by operation of law or otherwise, without obtaining prior written approval from the County, which shall be granted or denied in the County's sole discretion. In addition to any provisions the County may require, Contractor shall include in any permitted subcontract under this Contract a requirement that the subcontractor be bound by this Article II, Sections 1, 7, 8, 13, 16 and 27 as if the subcontractor were the Contractor. County's consent to any subcontract shall not relieve Contractor of any of its duties or obligations under this Contract.

**17. Successors in Interest.** The provisions of this Contract shall be binding upon and shall inure to the benefit of the parties hereto, and their respective authorized successors and assigns.

**18. Tax Compliance Certification.** The Contractor shall comply with all federal, state and local laws, regulation, executive orders and ordinances applicable to this Contract. Contractor represents and warrants that it has complied, and will continue to comply throughout the duration of this Contract and any extensions, with all tax laws of this state or any political subdivision of this state, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318. Any violation of this section shall constitute a material breach of this Contract and shall entitle County to terminate this Contract, to pursue and recover any and all damages that arise from the breach and the termination of this Contract, and to pursue any or all of the remedies available under this Contract or applicable law.

**19. Terminations.** This Contract may be terminated for the following reasons: (A) by mutual agreement of the parties or by either party (i) for convenience upon thirty (30) days written notice to the other party, or (ii) at any time the County fails to receive funding, appropriations, or other expenditure authority as solely determined by the County; or (B) by either party for cause if the other party breaches any Contract provision or if the other party is declared insolvent, a party may terminate after thirty (30) days written notice with an opportunity to cure.

Upon receipt of written notice of termination from the County, Contractor shall immediately stop performance of the Work. Upon termination of this Contract, Contractor shall deliver to County all documents, Work Product, information, works-in-progress and other property that are or would be deliverables had the Contract Work been completed. Upon County's request, Contractor shall surrender to anyone County designates, all documents, research, objects or other tangible things needed to complete the Work.

**20. Remedies.** If terminated by the County due to a breach by the Contractor, then the County shall have the right to seek any remedy available to it in law or equity. If this Contract is terminated for any other reason, Contractor's sole remedy is payment for the goods and services delivered, less any setoff to which the County is entitled.

**21. No Third Party Beneficiaries.** County and Contractor are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Contract.

**22. Time is of the Essence.** Contractor agrees that time is of the essence in the performance of this Contract.

- 23. Foreign Contractor.** If the Contractor is not domiciled in or registered to do business in the State of Oregon, Contractor shall promptly provide to the Oregon Department of Revenue and the Secretary of State, Corporate Division, all information required by those agencies relative to this Contract. The Contractor shall demonstrate its legal capacity to perform these services in the State of Oregon prior to entering into this Contract.
- 24. Force Majeure.** Neither County nor Contractor shall be held responsible for delay or default caused by events outside the County or Contractor's reasonable control including, but not limited to, fire, terrorism, riot, acts of God, or war. However, Contractor shall make all reasonable efforts to remove or eliminate such a cause of delay or default and shall upon the cessation of the cause, diligently pursue performance of its obligations under this Contract.
- 25. Waiver.** The failure of County to enforce any provision of this Contract shall not constitute a waiver by County of that or any other provision.
- 26. Public Contracting Requirements.** Pursuant to the public contracting requirements contained in Oregon Revised Statutes ("ORS") Chapter 279B.220 through 279B.235, Contractor shall:
- a. Make payments promptly, as due, to all persons supplying to Contractor labor or materials for the prosecution of the work provided for in the Contract.
  - b. Pay all contributions or amounts due the Industrial Accident Fund from such Contractor or subcontractor incurred in the performance of the Contract.
  - c. Not permit any lien or claim to be filed or prosecuted against County on account of any labor or material furnished.
  - d. Pay the Department of Revenue all sums withheld from employees pursuant to ORS 316.167.
  - e. As applicable, the Contractor shall pay employees for work in accordance with ORS 279B.235, which is incorporated herein by this reference. The Contractor shall comply with the prohibitions set forth in ORS 652.220, compliance of which is a material element of this Contract, and failure to comply is a breach entitling County to terminate this Contract for cause.
  - f. If the Work involves lawn and landscape maintenance, Contractor shall salvage, recycle, compost, or mulch yard waste material at an approved site, if feasible and cost effective.
- 27. No Attorney Fees.** In the event any arbitration, action or proceeding, including any bankruptcy proceeding, is instituted to enforce any term of this Contract, each party shall be responsible for its own attorneys' fees and expenses.
- 28. Confidentiality.** Contractor acknowledges that it and its employees and agents may, in the course of performing their obligations under this Contract, be exposed to or acquire information that the County desires or is required to maintain as confidential, including information that is protected under applicable law, including Personal Information (as "**Personal Information**" is defined in ORS 646A.602(11)).

Contractor agrees to hold any and all information that it is required by law or that the County marks as "Confidential" to be held in confidence ("**Confidential Information**"), using at least the same degree of care that Contractor uses in maintaining the confidentiality of its own confidential information, and will use the Confidential Information for no purpose other than in the performance of this Contract, and to advise each of its and its affiliates' employees, contractors and agents of their obligations to keep Confidential Information confidential. The term "Confidential Information" shall not include information that (i) is now, or hereafter becomes, through no act or failure to act on the part of Contractor, generally known or available in the public domain; (ii) is known by Contractor at the time of receiving such information; (iii) is hereafter furnished to Contractor by a third party, as a matter of right and without restriction on disclosure; (iv) is the subject of a written permission to disclose provided by County; or (v) is in response to a subpoena or order of a court or other governmental

body of the United States or any political subdivision thereof or otherwise required by law to be disclosed.

Contractor agrees that, except as directed by the County or as permitted under this Agreement, Contractor will not at any time during or after the term of this Contract, disclose, directly or indirectly, any Confidential Information to any person, and that upon the County's request, Contractor will destroy all documents, papers, records and other materials in Contractor's possession which embody Confidential Information. Notwithstanding the foregoing or anything to the contrary in this Contract, Contractor shall own its workpapers and shall be permitted to retain Confidential Information to the extent incorporated or embodied in its workpapers, and it shall continue to maintain the confidentiality of such Confidential Information until the workpapers are destroyed.

Contractor acknowledges that breach of this Contract, including disclosure of any Confidential Information, or disclosure of other information that, at law or in good conscience or equity, ought to remain confidential, may give rise to irreparable injury to the County that may not adequately be compensated in damages. Accordingly, the County may seek injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Contractor acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interests of the County and are reasonable in scope and content.

Contractor agrees to comply with all reasonable requests by the County to ensure the confidentiality and nondisclosure of the Confidential Information, including if requested and without limitation: (a) confirm that each of Contractor's employees or agents performing services under this Agreement are bound by substantially similar confidentiality obligations either by written agreement or under professional standards; and (b) confirming that criminal background checks have been performed on each of Contractor's employees and agents who are performing services (pre-employment background checks are sufficient).

Contractor shall report, either orally or in writing, to the County any use or disclosure of Confidential Information not authorized by this Contract or in writing by the County, including any reasonable belief that an unauthorized individual has accessed Confidential Information. Contractor shall make the report to the County promptly upon discovery of the unauthorized disclosure, but in no event more than five (5) business days after Contractor becomes aware of such unauthorized use or disclosure. Contractor's report shall identify, to the extent known: (i) the nature of the unauthorized use or disclosure, (ii) the Confidential Information used or disclosed, (iii) who made the unauthorized use or received the unauthorized disclosure, (iv) what Contractor has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure, and (v) what corrective action Contractor has taken or shall take to prevent future similar unauthorized use or disclosure. Contractor shall provide such other information, including a written report, as reasonably requested by the County.

The provisions in this Section shall operate in addition to, and not as limitation of, the confidentiality and similar requirements set forth in the rest of the Contract, as it may otherwise be amended. Contractor's obligations under this Contract shall survive the expiration or termination of the Contract, as amended, and shall be perpetual.

## **29. Data Security and Privacy.**

- a. To the extent the services require Contractor to receive personal data and personal information from County, Contractor may process, and engage subcontractors to assist with processing, any personal data and personal information, as defined in Section 28 or as in applicable privacy laws, and such processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing services hereunder, including services performed to meet



the business purposes of the County, such as Contractor's tax, advisory, and other consulting services, and services performed by subcontractors. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data and personal information with which Contractor or our clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); (iii) the Oregon Consumer Privacy Act (OCA); (iv) the Oregon Public Records Law; and/or (v) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Contractor is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to County personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of County, Contractor shall, unless otherwise permitted by applicable privacy law, (a) follow County instructions; (b) not sell personal data or personal information collected from the County or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the County's engagement and not for Contractor's own commercial purposes; and (d) cooperate with and provide reasonable assistance to County to ensure compliance with all applicable privacy laws. County is responsible for notifying Contractor of any applicable privacy laws the personal data or personal information provided to Contractor is subject to, and County represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Contractor to process such information in connection with the services described herein.

- b. County further understands that Contractor, Baker Tilly US, LLP and Moss Adams Advisory Group, LP and their affiliated entities (collectively, the "Baker Tilly Entities") may co-process Confidential Information as necessary to perform the services, pursuant to the alternative practice structure in place among the entities, and by executing this Agreement, you hereby consent to the sharing of Confidential Information, County files, workpapers and work product with such Baker Tilly Entities. Information sharing between Baker Tilly Entities shall be subject to applicable privacy laws. Additionally, Baker Tilly US, LLP and Moss Adams Advisory Group, LP and their affiliated entities are bound by the same confidentiality obligations as Contractor. Contractor is responsible for notifying County if Contractor becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit County to take reasonable and appropriate steps to remediate personal data or personal information processing. County agrees that the Baker Tilly Entities have the right to utilize Confidential Information to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by County to be used for the Baker Tilly Entities' business purposes and with the outputs owned by the Baker Tilly Entities. For clarity, the Baker Tilly Entities will only disclose aggregated/de-identified data in a form that does not identify County, County employees, or any other individual or business entity and that is stripped of all persistent identifiers. County is not responsible for the Baker Tilly Entities' use of aggregated/de-identified data.
- c. Contractor has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are documented in Contractor's policies and procedures. Contractor will timely notify County if it becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement. Information security policies have been implemented that define our approach to how systems and data are protected. County is responsible for providing timely written notification to Contractor of any additions, changes or removals of access for County personnel to Contractor provided systems or applications. If County becomes aware of

any known or suspected information security or privacy related incidents or breaches related to this Agreement, County should timely notify Contractor via email at [dataprotectionofficer@bakertilly.com](mailto:dataprotectionofficer@bakertilly.com).

**30. Key Persons.** Contractor acknowledges and agrees that a significant reason the County is entering into this Contract is because of the special qualifications of certain Key Persons set forth in the contract. Under this Contract, the County is engaging the expertise, experience, judgment, and personal attention of such Key Persons. Neither Contractor nor any of the Key Persons shall delegate performance of the management powers and responsibilities each such Key Person is required to provide under this Contract to any other employee or agent of the Contractor unless the County provides prior written consent to such delegation. Contractor shall not reassign or transfer a Key Person to other duties or positions such that the Key Person is no longer available to provide the County with such Key Person's services unless the County provides prior written consent to such reassignment or transfer.

**31. Reserved.**

**32. Reserved.**

**33. Reserved.**

**34. Merger.** THIS CONTRACT CONSTITUTES THE ENTIRE AGREEMENT BETWEEN THE PARTIES WITH RESPECT TO THE SUBJECT MATTER REFERENCED THEREIN. THERE ARE NO UNDERSTANDINGS, AGREEMENTS, OR REPRESENTATIONS, ORAL OR WRITTEN, NOT SPECIFIED HEREIN REGARDING THIS CONTRACT. NO AMENDMENT, CONSENT, OR WAIVER OF TERMS OF THIS CONTRACT SHALL BIND EITHER PARTY UNLESS IN WRITING AND SIGNED BY ALL PARTIES. ANY SUCH AMENDMENT, CONSENT, OR WAIVER SHALL BE EFFECTIVE ONLY IN THE SPECIFIC INSTANCE AND FOR THE SPECIFIC PURPOSE GIVEN. CONTRACTOR, BY THE SIGNATURE HERETO OF ITS AUTHORIZED REPRESENTATIVE, IS AN INDEPENDENT CONTRACTOR, ACKNOWLEDGES HAVING READ AND UNDERSTOOD THIS CONTRACT, AND CONTRACTOR AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

**35. Alternative Practice Structure; Baker Tilly International.**

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and our subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and our subsidiary entities provide tax and business advisory services to clients. Baker Tilly Advisory Group, LP and our subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and our subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

By their signatures below, the parties to this Contract agree to the terms, conditions, and content expressed herein.

Baker Tilly Advisory Group, LP

Clackamas County

Ashley Osten 7/1/2025  
Authorized Signature Date

\_\_\_\_\_  
Signature Date

Ashley Osten, Principal  
Name / Title (Printed)

Name: \_\_\_\_\_

2257316-94  
Oregon Business Registry #

Title: \_\_\_\_\_

FLP/Delaware  
Entity Type / State of Formation

Approved as to Form:

Amanda Kelly 7/2/2025  
County Counsel Date

**EXHIBIT A**  
**REQUEST FOR PROPOSALS #2025-36**  
**FOR**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) PREPARATION SERVICES**  
**PUBLISHED APRIL 9, 2025**



**REQUEST FOR PROPOSALS #2025-36**  
**FOR**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) PREPARATION**  
**SERVICES**

**BOARD OF COUNTY COMMISSIONERS**

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**Gary Schmidt**  
**County Administrator**

**Stephanie Ebner**  
**Contract Analyst**

**PROPOSAL CLOSING DATE, TIME AND LOCATION**

**DATE:**       **May 7, 2025**

**TIME:**       **2:00 PM, Pacific Time**

**PLACE:**       **<https://bidlocker.us/a/clackamascounty/BidLocker>**

## **SCHEDULE**

Request for Proposals Issued.....	April 9, 2025
Protest of Specifications Deadline.....	April 16, 2025, 5:00 PM, Pacific Time
Deadline to Submit Clarifying Questions.....	April 23, 2025, 5:00 PM, Pacific Time
Request for Proposals Closing Date and Time....	May 7, 2025, 2:00 PM, Pacific Time
Deadline to Submit Protest of Award.....	Seven (7) days from the Intent to Award

## **TABLE OF CONTENTS**

Section 1 – Notice of Request for Proposals

Section 2 – Instructions to Proposers

Section 3 – Scope of Work

Section 4 – Evaluation and Selection Criteria

Section 5 – Proposal Content (Including Proposal Certification)

## **SECTION 1**

### **NOTICE OF REQUEST FOR PROPOSALS**

Notice is hereby given that Clackamas County through its Board of County Commissioners will receive sealed Proposals per specifications until **2:00 PM, May 7, 2025** (“Closing”), to provide annual comprehensive financial report (“ACFR”) preparation services. No Proposals will be received or considered after that time.

#### **Location of RFP documents: OregonBuys**

RFP Documents can be downloaded from the state of Oregon procurement website (“OregonBuys”) at the following address <https://oregonbuys.gov/bsa/view/login/login.xhtml>, Document No. S-C01010-00013523.

Prospective Proposers will need to sign in to download the information and that information will be accumulated for a Plan Holder's List. Prospective Proposers are responsible for obtaining any Addenda, clarifying questions, and Notices of Award from OregonBuys.

#### **Submitting Proposals: Bid Locker**

Proposals will only be accepted electronically thru a secure online bid submission service, **Bid Locker**. *Email submissions to Clackamas County email addresses will no longer be accepted.*

- A. Completed proposal documents must arrive electronically via Bid Locker located at <https://bidlocker.us/a/clackamascounty/BidLocker>.
- B. Bid Locker will electronically document the date and time of all submissions. Completed documents must arrive by the deadline indicated in Section 1 or as modified by Addendum. **LATE PROPOSALS WILL NOT BE ACCEPTED.**
- C. Proposers must register and create a profile for their business with Bid Locker in order to submit for this project. It is free to register for Bid Locker.
- D. Proposers with further questions concerning Bid Locker may review the Vendor’s Guide located at <https://www.clackamas.us/how-to-bid-on-county-projects>.

#### **Contact Information**

Procurement Process and Technical Questions: Stephanie Ebner, [sebner@clackamas.us](mailto:sebner@clackamas.us)

The Board of County Commissioners reserves the right to reject any and all Proposals not in compliance with all prescribed public bidding procedures and requirements, and may reject for good cause any and all Proposals upon the finding that it is in the public interest to do so and to waive any and all informalities in the public interest. In the award of the contract, the Board of County Commissioners will consider the element of time, will accept the Proposal or Proposals which in their estimation will best serve the interests of Clackamas County and will reserve the right to award the contract to the contractor whose Proposal shall be best for the public good.

Clackamas County encourages proposals from Minority, Women, Veteran and Emerging Small Businesses.

## SECTION 2 INSTRUCTIONS TO PROPOSERS

Clackamas County (“County”) reserves the right to reject any and all Proposals received as a result of this RFP. County Local Contract Review Board Rules (“LCRB”) govern the procurement process for the County.

**2.1 Modification or Withdrawal of Proposal:** Any Proposal may be modified or withdrawn at any time prior to the Closing deadline, provided that a written request is received by the County Procurement Division Director, prior to the Closing. The withdrawal of a Proposal will not prejudice the right of a Proposer to submit a new Proposal.

**2.2 Requests for Clarification and Requests for Change:** Proposers may submit questions regarding the specifications of the RFP. Questions must be received in writing on or before 5:00 p.m. (Pacific Time), on the date indicated in the Schedule, at the Procurement Division address as listed in Section 1 of this RFP. Requests for changes must include the reason for the change and any proposed changes to the requirements. The purpose of this requirement is to permit County to correct, prior to the opening of Proposals, RFP terms or technical requirements that may be unlawful, improvident or which unjustifiably restrict competition. County will consider all requested changes and, if appropriate, amend the RFP. No oral or written instructions or information concerning this RFP from County managers, employees or agents to prospective Proposers shall bind County unless included in an Addendum to the RFP.

**2.3 Protests of the RFP/Specifications:** Protests must be in accordance with LCRB C-047-0730. Protests of Specifications must be received in writing on or before 5:00 p.m. (Pacific Time), on the date indicated in the Schedule, or within three (3) business days of issuance of any addendum, at the Procurement Division address listed in Section 1 of this RFP. Protests may not be faxed. Protests of the RFP specifications must include the reason for the protest and any proposed changes to the requirements.

**2.4 Addenda:** If any part of this RFP is changed, an addendum will be provided to Proposers that have provided an address to the Procurement Division for this procurement. It shall be Proposers responsibility to regularly check OregonBuys for any notices, published addenda, or response to clarifying questions.

**2.5 Submission of Proposals:** Proposals must be submitted in accordance with Section 5. All Proposals shall be legibly written in ink or typed and comply in all regards with the requirements of this RFP. Proposals that include orders or qualifications may be rejected as irregular. All Proposals must include a signature that affirms the Proposer’s intent to be bound by the Proposal (may be on cover letter, on the Proposal, or the Proposal Certification Form) shall be signed. If a Proposal is submitted by a firm or partnership, the name and address of the firm or partnership shall be shown, together with the names and addresses of the members. If the Proposal is submitted by a corporation, it shall be signed in the name of such corporation by an official who is authorized to bind the contractor. The Proposals will be considered by the County to be submitted in confidence and are not subject to public disclosure until the notice of intent to award has been issued.

No late Proposals will be accepted. Proposals submitted after the Closing will be considered late and will be returned unopened. Proposals may not be submitted by telephone or fax.

**2.6 Post-Selection Review and Protest of Award:** County will name the apparent successful Proposer in a Notice of Intent to Award published on OregonBuys. Identification of the apparent successful Proposer is procedural only and creates no right of the named Proposer to award of the contract. Competing Proposers shall be given seven (7) calendar days from the date on the Notice of Intent to Award to review the file at the Procurement Division office and file a written protest of award, pursuant to LCRB C-047-0740. Any award protest must be in writing and must be delivered by email, hand-delivery or mail to the address for the Procurement Division as listed in Section 1 of this RFP.

Only actual Proposers may protest if they believe they have been adversely affected because the Proposer would be eligible to be awarded the contract in the event the protest is successful. The basis of the written protest must be in accordance with ORS 279B.410 and shall specify the grounds upon which the protest is based. In order to be an adversely affected Proposer with a right to submit a written protest, a Proposer must be next in line for



award, i.e. the protester must claim that all higher rated Proposers are ineligible for award because they are non-responsive or non-responsible.

County will consider any protests received and:

- a. reject all protests and proceed with final evaluation of, and any allowed contract language negotiation with, the apparent successful Proposer and, pending the satisfactory outcome of this final evaluation and negotiation, enter into a contract with the named Proposer; OR
- b. sustain a meritorious protest(s) and reject the apparent successful Proposer as nonresponsive, if such Proposer is unable to demonstrate that its Proposal complied with all material requirements of the solicitation and Oregon public procurement law; thereafter, County may name a new apparent successful Proposer; OR
- c. reject all Proposals and cancel the procurement.

**2.7 Acceptance of Contractual Requirements:** Failure of the selected Proposer to execute a contract and deliver required insurance certificates within ten (10) calendar days after notification of an award may result in cancellation of the award. This time period may be extended at the option of County.

**2.8 Public Records:** Proposals are deemed confidential until the “Notice of Intent to Award” letter is issued. This RFP and one copy of each original Proposal received in response to it, together with copies of all documents pertaining to the award of a contract, will be kept and made a part of a file or record which will be open to public inspection. If a Proposal contains any information that is considered a **TRADE SECRET** under ORS 192.345(2), **SUCH INFORMATION MUST BE LISTED ON A SEPARATE SHEET CAPABLE OF SEPARATION FROM THE REMAINING PROPOSAL AND MUST BE CLEARLY MARKED WITH THE FOLLOWING LEGEND:**

**“This information constitutes a trade secret under ORS 192.345(2), and shall not be disclosed except in accordance with the Oregon Public Records Law, ORS Chapter 192.”**

The Oregon Public Records Law exempts from disclosure only bona fide trade secrets, and the exemption from disclosure applies only “unless the public interest requires disclosure in the particular instance” (ORS 192.345). Therefore, non-disclosure of documents, or any portion of a document submitted as part of a Proposal, may depend upon official or judicial determinations made pursuant to the Public Records Law.

**2.9 Investigation of References:** County reserves the right to investigate all references in addition to those supplied references and investigate past performance of any Proposer with respect to its successful performance of similar services, its compliance with specifications and contractual obligations, its completion or delivery of a project on schedule, its lawful payment of subcontractors and workers, and any other factor relevant to this RFP. County may postpone the award or the execution of the contract after the announcement of the apparent successful Proposer in order to complete its investigation.

**2.10 RFP Proposal Preparation Costs and Other Costs:** Proposer costs of developing the Proposal, cost of attendance at an interview (if requested by County), or any other costs are entirely the responsibility of the Proposer, and will not be reimbursed in any manner by County.

**2.11 Clarification and Clarity:** County reserves the right to seek clarification of each Proposal, or to make an award without further discussion of Proposals received. Therefore, it is important that each Proposal be submitted initially in the most complete, clear, and favorable manner possible.

**2.12 Right to Reject Proposals:** County reserves the right to reject any or all Proposals or to withdraw any item from the award, if such rejection or withdrawal would be in the public interest, as determined by County.

**2.13 Cancellation:** County reserves the right to cancel or postpone this RFP at any time or to award no contract.

**2.14 Proposal Terms:** All Proposals, including any price quotations, will be valid and firm through a period of one hundred and eighty (180) calendar days following the Closing date. County may require an

extension of this firm offer period. Proposers will be required to agree to the longer time frame in order to be further considered in the procurement process.

**2.15 Oral Presentations:** At County's sole option, Proposers may be required to give an oral presentation of their Proposals to County, a process which would provide an opportunity for the Proposer to clarify or elaborate on the Proposal but will in no material way change Proposer's original Proposal. If the evaluating committee requests presentations, the Procurement Division will schedule the time and location for said presentation. Any costs of participating in such presentations will be borne solely by Proposer and will not be reimbursed by County. **Note:** Oral presentations are at the discretion of the evaluating committee and may not be conducted; therefore, **written Proposals should be complete.**

**2.16 Usage:** It is the intention of County to utilize the services of the successful Proposer(s) to provide services as outlined in the below Scope of Work.

**2.17 Review for Responsiveness:** Upon receipt of all Proposals, the Procurement Division or designee will determine the responsiveness of all Proposals before submitting them to the evaluation committee. If a Proposal is incomplete or non-responsive in significant part or in whole, it will be rejected and will not be submitted to the evaluation committee. County reserves the right to determine if an inadvertent error is solely clerical or is a minor informality which may be waived, and then to determine if an error is grounds for disqualifying a Proposal. The Proposer's contact person identified on the Proposal will be notified, identifying the reason(s) the Proposal is non-responsive. One copy of the Proposal will be archived and all others discarded.

**2.18 RFP Incorporated into Contract:** This RFP will become part of the Contract between County and the selected contractor(s). The contractor(s) will be bound to perform according to the terms of this RFP, their Proposal(s), and the terms of the Sample Contract.

**2.19 Communication Blackout Period:** Except as called for in this RFP, Proposers may not communicate with members of the Evaluation Committee or other County employees or representatives about the RFP during the procurement process until the apparent successful Proposer is selected, and all protests, if any, have been resolved. Communication in violation of this restriction may result in rejection of a Proposer.

**2.20 Prohibition on Commissions and Subcontractors:** County will contract directly with persons/entities capable of performing the requirements of this RFP. Contractors must be represented directly. Participation by brokers or commissioned agents will not be allowed during the Proposal process. Contractor shall not use subcontractors to perform the Work unless specifically pre-authorized in writing to do so by the County. Contractor represents that any employees assigned to perform the Work, and any authorized subcontractors performing the Work, are fully qualified to perform the tasks assigned to them, and shall perform the Work in a competent and professional manner. Contractor shall not be permitted to add on any fee or charge for subcontractor Work. Contractor shall provide, if requested, any documents relating to subcontractor's qualifications to perform required Work.

**2.21 Ownership of Proposals:** All Proposals in response to this RFP are the sole property of County, and subject to the provisions of ORS 192.410-192.505 (Public Records Act).

**2.22 Clerical Errors in Awards:** County reserves the right to correct inaccurate awards resulting from its clerical errors.

**2.23 Rejection of Qualified Proposals:** Proposals may be rejected in whole or in part if they attempt to limit or modify any of the terms, conditions, or specifications of the RFP or the Sample Contract.

**2.24 Collusion:** By responding, the Proposer states that the Proposal is not made in connection with any competing Proposer submitting a separate response to the RFP, and is in all aspects fair and without collusion or fraud. Proposer also certifies that no officer, agent, elected official, or employee of County has a pecuniary interest in this Proposal.

**2.25 Evaluation Committee:** Proposals will be evaluated by a committee consisting of representatives from County and potentially external representatives. County reserves the right to modify the Evaluation Committee make-up in its sole discretion.

**2.26 Commencement of Work:** The contractor shall commence no work until all insurance requirements have been met, the Protest of Awards deadline has been passed, any protest have been decided, a contract has been fully executed, and a Notice to Proceed has been issued by County.

**2.27 Best and Final Offer:** County may request best and final offers from those Proposers determined by County to be reasonably viable for contract award. However, County reserves the right to award a contract on the basis of initial Proposal received. Therefore, each Proposal should contain the Proposer's best terms from a price and technical standpoint. Following evaluation of the best and final offers, County may select for final contract negotiations/execution the offers that are most advantageous to County, considering cost and the evaluation criteria in this RFP.

**2.28 Nondiscrimination:** The successful Proposer agrees that, in performing the work called for by this RFP and in securing and supplying materials, contractor will not discriminate against any person on the basis of race, color, religious creed, political ideas, sex, age, marital status, sexual orientation, gender identity, veteran status, physical or mental handicap, national origin or ancestry, or any other class protected by applicable law.

**2.29 Intergovernmental Cooperative Procurement Statement:** Pursuant to ORS 279A and LCRB, other public agencies shall have the ability to purchase the awarded goods and services from the awarded contractor(s) under terms and conditions of the resultant contract. Any such purchases shall be between the contractor and the participating public agency and shall not impact the contractor's obligation to the County. Any estimated purchase volumes listed herein do not include other public agencies and County makes no guarantee as to their participation. Any Proposer, by written notification included with their Proposal, may decline to extend the prices and terms of this solicitation to any and/or all other public agencies. County grants to any and all public serving governmental agencies, authorization to purchase equivalent services or products described herein at the same submitted unit bid price, but only with the consent of the contractor awarded the contract by the County.

## **SECTION 3 SCOPE OF WORK**

### **3.1. INTRODUCTION**

Clackamas County is seeking Proposals from vendors to provide annual comprehensive financial report (“ACFR”) preparation services. These Services will be strictly for two (2) business units within the County: Clackamas County Development Agency (“CCDA”), and Clackamas County General (“CLACK”).

**Please direct all Technical/Specifications or Procurement Process Questions to the indicated representative referenced in the Notice of Request for Proposals and note the communication restriction outlined in Section 2.19.**

### **3.2 BACKGROUND**

From the snow-packed peak of Mt. Hood to the depths of the Willamette River, the 1,883 square miles of Clackamas County make up one beautiful place to be. Our borders include Happy Valley to the north; Mt. Hood National Forest to the south; Government Camp to the east and Wilsonville to the west. When it comes to these and the many other diverse communities that make up Clackamas, we like to say that we’re urban, suburban, rural and wild.

Clackamas County operates a central service model it’s Finance Duties. The mission of the Department of Finance is to provide financial and facilities management services to County departments so they can effectively deliver services to their customers while promoting transparency and responsible stewardship of public funds.

Every year, the County’s internal accounting team prepares the ACFR with the help of a third party, independent auditor. The County is looking for a vendor to provide accurate, professional, and on-time work-papers. The past audit documents can be found at the following Link:

<https://www.clackamas.us/finance/financearchive.html>

### **3.3. SCOPE OF WORK**

#### **3.3.1. Scope:**

Contractor shall provide work-paper preparation and Annual Comprehensive Financial Report (“ACFR”) drafting for Clackamas County (“CLCK”) and Clackamas County Development Agency (“CCDA”) for the Fiscal Years 2025 through 2029 (“Additional ACFR Work”). Additional ACFR Work will include but not limited to the following tasks:

- Help with fund financial statements
- Notes and supplementary information
- General and capital fund schedules of revenues and expenditures
- Financial trends and other statistical information
- Management’s discussion and analysis
- Other duties as requested

### **Minimum Qualifications**

Proposers must have the following minimum qualifications with work experience within the State of Oregon:

1. All Proposers must demonstrate at least ten years of experience in preparing ACFRs for municipalities following all GFOA requirements, standards, and best practices and receiving GFOA award. If a Proposer applies, all key personnel must be identified, and each must meet the qualifications set forth in this RFP.
2. Proposers should have strong communication skills and the ability to communicate effectively verbally and in writing with diverse populations.
3. Proposers need to demonstrate that they have no personal connection to the County and its staff that may have an impact upon the performance of services.
4. All Proposers need to provide at least three references of municipalities with whom they have prepared GFOA award winning ACFRs.
5. Furthermore, Each Proposer is responsible for determining and complying with all applicable professional licensing requirements.

### **General Provisions and Requirements**

1. The Proposer must possess the required licenses to perform ACFR preparation services in the State of Oregon.
2. The Proposer's and its personnel have at least 10 years of experience preparing ACFRs for county's that have received GFOA awards.
3. It is preferred, though not required for the person(s) on the Proposer's team performing the work in this RFP have a license in good standing as Certified Public Accountant (CPA) in the State of Oregon.
4. The Proposer shall maintain any key personnel throughout the entire duration of services; and therefore, the Proposer shall conduct their business in a professional manner to schedule and support their personnel to provide the scope of services in a timely and professional manner.
5. The Proposer shall verify that all information submitted to the County is up to the Proposer's professional standards and satisfaction. Note and report any discrepancies observed in the course of professional activities covered by the services.
6. Deliverables will be submitted in electronic format (PDF) and in native document formats such as Word, Excel, etc. unless otherwise specified.

### **Scope of Services**

#### **Annual Comprehensive Financial Report Preparation:**

Prepare, with coordination with the County, the Annual Comprehensive Financial Report ("ACFR").

#### **County's Responsibilities:**

1. Retains ultimate responsibility for the approval and dissemination of the ACFR.
2. Facilitates the coordination of scheduling of all deliverables required for report preparation with and between the Independent Auditor and the selected Proposer/Preparer Firm.
3. Is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
4. Ensures that the ACFR complies with the latest required Governmental Accounting Standards Board ("GASB") Statements applicable to the year-end audit.
5. Provides all necessary disclosures required to produce the Management Discussion and Analysis (MD&A) and the statistical section of the financial statements.
6. Provides a final draft of the ACFR for the Independent Auditor Firm's and the selected Proposer/Preparer Firm's review before it is distributed.

**Proposer's Responsibilities:**

1. Prepares the draft and final versions of the financial statements, including notes and supplemental schedules for the County.
2. Prepares draft statistical section of the financial statements based on County provided information.
3. Prepares conversion entries from the Governmental Fund Statements to the Government Wide Statements including elimination of Internal Service Fund activities in debit-credit format.
4. Supports the County to ensure that the ACFR complies with the latest required Governmental Accounting Standards Board ("GASB") Statements applicable to the year-end audit.
5. Evaluates the document against the Annual Comprehensive Financial Report reporting checklist of the Government Finance Officers Association ("GFOA") to ensure eligibility for their Certificate of Achievement for Excellence in Financial Reporting ("COA") award programs. It is the County's intention to continue to receive these awards annually and expects that the Annual Comprehensive Financial Report meets all their requirements.
6. Verifies the implementation of recommended improvements from prior year comments from GFOA under the Certificate of Achievement for Excellence in Financial Reporting ("COA") award program.
7. Is responsible for the layout, design, and readability of the document under the direction of the County, including potential suggested improvements from prior year's award-winning ACFRs.
8. Proofreads to ensure there are no errors.
9. Assists with the written responses to the recommendations and questions posed by the Finance department prior to the Annual Comprehensive Financial Report's consideration by the Board of County Commissioners ("BCC").

**Deliverables:**

- Mapping the County Year-End Trial Balance as necessary to the ACFR Crosswalk.
- Conversion and eliminating entries.
- Electronic file in PDF format of the Final Draft ACFR and corresponding final workpapers in native document formats such as Word, Excel, etc. unless otherwise specified.

**Budget:**

Firms shall provide competitive rates with an estimated not-to-exceed total. The proposed not-to-exceed price will be a factor in vendor selection.

**3.3.3. Term of Contract:**

The term of the contract shall be from the effective date through **June 30, 2030**.

**3.3.4 Sample Contract:** Submission of a Proposal in response to this RFP indicates Proposer's willingness to enter into a contract containing substantially the same terms (including insurance requirements) of the sample contract identified below. No action or response to the sample contract is required under this RFP. Any objections to the sample contract terms should be raised in accordance with Paragraphs 2.2 or 2.3 of this RFP, pertaining to requests for clarification or change or protest of the RFP/specifications, and as otherwise provided for in this RFP. This RFP and all supplemental information in response to this RFP will be a binding part of the final contract.

The applicable Sample Personal Services Contract for this RFP can be found at <https://www.clackamas.us/finance/terms.html>.

Personal Services Contract (unless checked, item does not apply)

The following paragraphs of the Professional Services Contract will be applicable:

- ☐ Article I, Paragraph 5 – Travel and Other Expense is Authorized
- ☒ Article II, Paragraph 28 – Confidentiality
- ☐ Article II, Paragraph 29 – Criminal Background Check Requirements

- ☒ Article II, Paragraph 30 – Key Persons
- ☐ Article II, Paragraph 31 – Cooperative Contracting
- ☐ Article II, Paragraph 32 – Federal Contracting Requirements
- ☐ Exhibit A – On-Call Provision

The following insurance requirements will be applicable:

- ☒ Commercial General Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for Bodily Injury and Property Damage.
- ☒ Professional Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for damages caused by error, omission or negligent acts.
- ☒ Automobile Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence for Bodily Injury and Property Damage.

## SECTION 4 EVALUATION PROCEDURE

- 4.1** An evaluation committee will review all Proposals that are initially deemed responsive and they shall rank the Proposals in accordance with the below criteria. The evaluation committee may recommend an award based solely on the written responses or may request Proposal interviews/presentations. Interviews/presentations, if deemed beneficial by the evaluation committee, will consist of the highest scoring Proposers. The invited Proposers will be notified of the time, place, and format of the interview/presentation. Based on the interview/presentation, the evaluation committee may revise their scoring.

Written Proposals must be complete and no additions, deletions, or substitutions will be permitted during the interview/presentation (if any). The evaluation committee will recommend award of a contract to the final County decision maker based on the highest scoring Proposal. The County decision maker reserves the right to accept the recommendation, award to a different Proposer, or reject all Proposals and cancel the RFP.

Proposers are not permitted to directly communicate with any member of the evaluation committee during the evaluation process. All communication will be facilitated through the Procurement representative.

### **4.2 Evaluation Criteria**

<b><u>Category</u></b>	<b><u>Points available:</u></b>
Proposer's General Background and Qualifications	0-30
Scope of Work	0-45
Fees	0-25
<b>Available points</b>	<b>0-100</b>

- 4.3** Once a selection has been made, the County will enter into contract negotiations. During negotiation, the County may require any additional information it deems necessary to clarify the approach and understanding of the requested services. Any changes agreed upon during contract negotiations will become part of the final contract. The negotiations will identify a level of work and associated fee that best represents the efforts required. If the County is unable to come to terms with the highest scoring Proposer, discussions shall be terminated and negotiations will begin with the next highest scoring Proposer. If the resulting contract contemplates multiple phases and the County deems it is in its interest to not authorize any particular phase, it reserves the right to return to this solicitation and commence negotiations with the next highest ranked Proposer to complete the remaining phases.



## **SECTION 5 PROPOSAL CONTENTS**

### **5.1. Vendors must observe submission instructions and be advised as follows:**

**5.1.1.** Proposals will only be accepted electronically thru Equity Hub's Bid Locker. Email submissions to Clackamas County email addresses will no longer be accepted.

**5.1.2.** Completed proposal documents must arrive electronically via Equity Hub's Bid Locker located at <https://bidlocker.us/a/clackamascounty/BidLocker>.

**5.1.3.** County reserves the right to solicit additional information or Proposal clarification from the vendors, or any one vendor, should the County deem such information necessary.

**5.1.4.** Proposal may not exceed a total of **20 pages** (single-sided), inclusive of all exhibits, attachments, title pages, pages separations, table of contents, or other information. The Proposal Certification Page will NOT count towards the final page count.

### **Provide the following information in the order in which it appears below:**

### **5.2. Proposer's General Background and Qualifications:**

- Description of the firm.
- Qualifications and Government Experience – Identify the principal supervisory and management staff, managers, other supervisors, and specialists, who would be assigned to the ACFR preparation. Provide as much information as possible regarding the number, qualifications, experience, certifications, licensure, registrations, and training of the specific staff to be assigned to this work. Indicate how the quality of staff over the term of the contract would be assured.
- Description of the firm's ability to meet the requirements in Section 3.
- Description of what distinguishes the firm from other firms performing a similar service.

### **5.3. Scope of Work**

- Timeline – Provide a timeline for each element of the proposal that is both rigorous and realistic. The timeline should include how the project will be managed and scheduled and potential ways to phase this work aligned to the approach.
- Samples – Provide a link to three examples of Governmental Financial Officers Association ("GFOA") award-winning Annual Comprehensive Financial Reports prepared by the Proposer.
- Disclosure of Litigation/Discipline – If you or firm has ever been disciplined or censured by any regulatory body, disclose the principal facts. If, within the last five years, you or your consulting firm has ever been involved in litigation or other legal proceedings relating to the provision of services, provide an explanation and indicate the current status or disposition of the proceedings.

### **5.4. Fees**

Fees should be on a time and material with a not to exceed fee basis. Fees should be sufficiently descriptive to facilitate acceptance of a Proposal. List the not-to-exceed amount you propose for the service. Fees and fee schedules should outline all estimated expenses, hourly rates for all assigned individuals, anticipated travel, other reimbursable expenses.

**5.5. References**

Provide at least three (3) references from clients your firm has served similar to the County in the past three (3) years, including one client that has newly engaged the firm in the past thirty-six (36) months and one (1) long-term client. Provide the name, address, email, and phone number of the references. Please note the required three references may not be from County staff, but additional references may be supplied.

**5.6. Completed Proposal Certification (see the below form)**

**PROPOSAL CERTIFICATION**  
**RFP #2025-36**

Submitted by: \_\_\_\_\_  
(Must be entity's full legal name, and State of Formation)

Each Proposer must read, complete and submit a copy of this Proposal Certification with their Proposal. Failure to do so may result in rejection of the Proposal. By signature on this Proposal Certification, the undersigned certifies that they are authorized to act on behalf of the Proposer and that under penalty of perjury, the undersigned will comply with the following:

**SECTION I. OREGON TAX LAWS:** As required in ORS 279B.110(2)(e), the undersigned hereby certifies that, to the best of the undersigned's knowledge, the Proposer is not in violation of any Oregon Tax Laws. For purposes of this certification, "Oregon Tax Laws" means the tax laws of the state or a political subdivision of the state, including ORS 305.620 and ORS chapters 316, 317 and 318. If a contract is executed, this information will be reported to the Internal Revenue Service. Information not matching IRS records could subject Proposer to 24% backup withholding.

**SECTION II. NON-DISCRIMINATION:** That the Proposer has not and will not discriminate in its employment practices with regard to race, creed, age, religious affiliation, sex, disability, sexual orientation, gender identity, national origin, or any other protected class. Nor has Proposer or will Proposer discriminate against a subcontractor in the awarding of a subcontract because the subcontractor is a disadvantaged business enterprise, a minority-owned business, a woman-owned business, a business that a service-disabled veteran owns or an emerging small business that is certified under ORS 200.055.

**SECTION III. CONFLICT OF INTEREST:** The undersigned hereby certifies that no elected official, officer, agent or employee of Clackamas County is personally interested, directly or indirectly, in any resulting contract from this RFP, or the compensation to be paid under such contract, and that no representation, statements (oral or in writing), of the County, its elected officials, officers, agents, or employees had induced Proposer to submit this Proposal. In addition, the undersigned hereby certifies that this proposal is made without connection with any person, firm, or corporation submitting a proposal for the same material, and is in all respects fair and without collusion or fraud.

**SECTION IV. COMPLIANCE WITH SOLICITATION:** The undersigned further agrees and certifies that they:

1. Have read, understand and agree to be bound by and comply with all requirements, instructions, specifications, terms and conditions of the RFP (including any attachments); and
2. Are an authorized representative of the Proposer, that the information provided is true and accurate, and that providing incorrect or incomplete information may be cause for rejection of the Proposal or contract termination; and
3. Will furnish the designated item(s) and/or service(s) in accordance with the RFP and Proposal; and
4. Will use recyclable products to the maximum extend economically feasible in the performance of the contract work set forth in this RFP.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Email: \_\_\_\_\_ Telephone: \_\_\_\_\_

Oregon Business Registry Number: \_\_\_\_\_ OR CCB # (if applicable): \_\_\_\_\_

Business Designation (check one):

☐ Corporation ☐ Partnership ☐ Sole Proprietorship ☐ Non-Profit ☐ Limited Liability Company

☐ Resident Quoter, as defined in ORS 279A.120

☐ Non-Resident Quote. Resident State: \_\_\_\_\_

**EXHIBIT B**  
**CONTRACTOR'S PROPOSAL**



# OPPORTUNITY RISING

*ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)  
PREPARATION SERVICES PROPOSAL FOR*

**CLACKAMAS COUNTY, OREGON**

---

**Ashley Osten, Partner**  
**Kevin Mullerleile, Senior Manager**

Moss Adams LLP  
805 SW Broadway, Suite 1400  
Portland, OR 97205  
(503) 242-1447  
[www.mossadams.com](http://www.mossadams.com)

# Table of Contents

	<b>Proposer's General Background &amp; Qualifications</b>	<b>1</b>
	Firm Background	1
	Team Qualifications	2
	Our Government Experience: How We Meet the Requirements	5
	Why Choose Moss Adams	8
	<b>Scope of Work</b>	<b>10</b>
	Service Approach and Timeline	10
	Samples	12
	Disclosure of Litigation/Discipline	13
	<b>Fees</b>	<b>13</b>
	<b>References</b>	<b>14</b>
	<b>Proposal Certification</b>	<b>15</b>



May 7, 2025

**Gary Schmidt**  
*County Administrator*

**Stephanie Ebner**  
*Contract Analyst*

**Clackamas County, Oregon**  
44704 Clackamas Highway  
Estacada, OR 97023

Dear Gary and Stephanie:

Thank you for the opportunity to present this proposal for Annual Comprehensive Financial Report (ACFR) preparation services to Clackamas County, Oregon (the County) in response to your request for proposal (RFP). Our firm and proposed engagement team are properly licensed to perform such services in Oregon and would be dedicated to performing all of the RFP's outlined work within the time frame established by the County.

Having served as the County's auditor for your financial statements since 2011 while also performing this RFP's scope of work from 2011 through 2018, we have a deep understanding of your financial landscape and a proven track record of excellence in municipal financial reporting.

Although differences between firms can be hard to discern, we believe the following identifies us as the best choice to serve the County once again:

- **Expertise in governmental engagements and ACFR preparation.** With over 400 government clients firmwide, Moss Adams has a deep understanding of how municipalities operate and the unique challenges they face. Our extensive experience includes preparing ACFRs for other Oregon municipalities, enabling us to effectively meet Clackamas County's needs. We adhere to Government Finance Officers Association (GFOA) requirements and best practices, helping counties within Oregon as well as throughout the United States achieve GFOA awards. Our commitment to both compliance and customized solutions means you can be confident in an accurate reflection of the County's financial position while providing valuable resources for stakeholders.
- **A win-win, quality relationship.** First and foremost, the County will remain an important and high-priority client to our firm. Moss Adams will continue to approach our relationship with integrity, trust, and open communication while providing value to your team through practical insight and reliable solutions. Throughout the service process, we'll consistently look to improve efficiencies, increase quality, and keep fees as low as we can. In return, we ask the County for open feedback regarding our performance.
- **Deep bench of government-specialized accountants.** We have more than 320 professionals who specialize in serving government and tax-exempt entities, including approximately 40 partners and approximately 10 of those partners located in Oregon. Should something unexpected happen to your engagement team, we have the resources to pivot and quickly identify other qualified professionals to serve the County. You can remain confident in our ability to have appropriately trained and government-experienced professionals readily available for your engagement.

May 7, 2025

**Gary Schmidt**  
*County Administrator*

**Stephanie Ebner**  
*Contract Analyst*

**Clackamas County, Oregon**  
44704 Clackamas Highway  
Estacada, OR 97023

- **Efficient and effective service approach.** Our service approach is designed to reduce costs and save time while meeting the County's specific needs. We'll draw from the deep understanding we've already accumulated over the years in working with the County to thoughtfully and efficiently plan your engagement and meet your deadlines. To help increase the efficiency of our service approach, we'll use our accounting software that already groups your general ledger accounts in conformity with your financial statements. This will help reduce the time required from the finance team to answer questions during the first year.

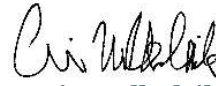
We understand the County has unique needs and challenges, including blending eight component units into the ACFR. We commit to providing tailored solutions focused on completing and delivering the County's ACFR earlier than the past several years. We further commit to continuing our long-term relationship and retaining the County as a satisfied client of Moss Adams.

Thank you for considering Moss Adams for this project; we look forward to discussing how our expertise can help elevate the County's financial reporting. Let's make financial transparency a hallmark of the County together—because when it comes to your ACFR, we believe in going beyond the numbers.

Sincerely,



**Ashley Osten, CPA**  
Partner  
(503) 478-2251  
[ashley.osten@mossadams.com](mailto:ashley.osten@mossadams.com)



**Kevin Mullerleile, CPA**  
Senior Manager  
(541) 225-6022  
[kevin.mullerleile@mossadams.com](mailto:kevin.mullerleile@mossadams.com)

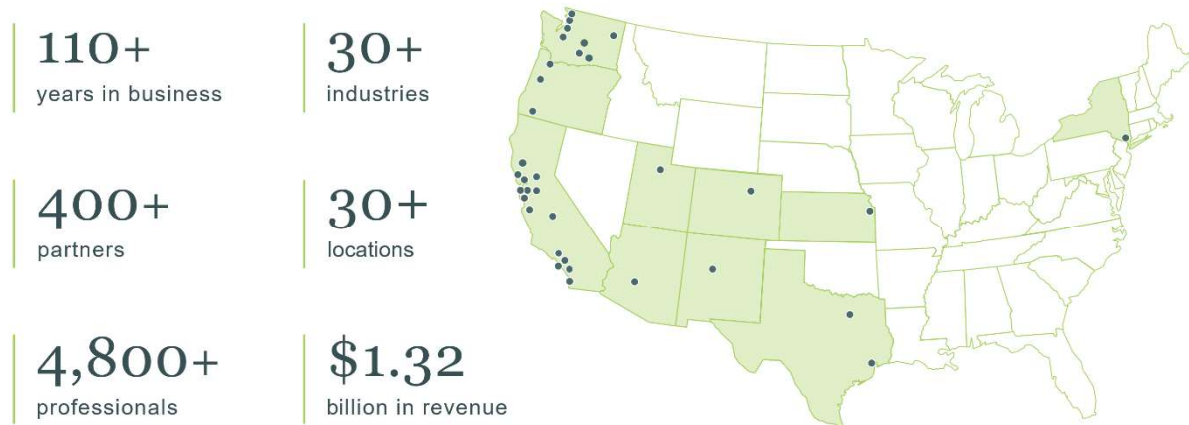


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# Proposer's General Background & Qualifications

## FIRM BACKGROUND

Moss Adams is dedicated to empowering clients like the County to thrive. We emphasize resilience through industry-specific strategies and prioritize authentic relationships, tailoring our solutions to your unique needs. We nurture relationships through year-round interactions with your team while providing honest guidance and support designed to help you achieve your goals with confidence and clarity.



At Moss Adams, we believe in the power of possible. As a business and personal advisory firm with 4,800 professionals across more than 30 locations, we work with clients to meet the rising challenges and opportunities of tomorrow. Through a full spectrum of accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), and individual and institutional wealth management services, we bring the deep industry specialization and unconventional thinking our clients seek.

Since we put down roots in the Pacific Northwest more than 100 years ago, we've steadily expanded to serve clients across the nation and globally. Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms. This alliance provides clients with local expertise in the major markets of North America, South America, Europe, and Asia.

## More than a Merger, a Multiplier

Moss Adams and Baker Tilly are joining forces in June to create the sixth-largest CPA advisory firm in the country. With complementary strengths, shared values, and a forward-thinking mindset, the combined firm will offer:

- Broader geographic reach across the United States and around the globe
- Greater depth across key industries
- More comprehensive capabilities in advisory, tax, and assurance services
- Stronger investment in innovation and talent

We'll take the best of both firms to create a remarkable new organization positioned to deliver greater value to our clients and magnify opportunities for our people.

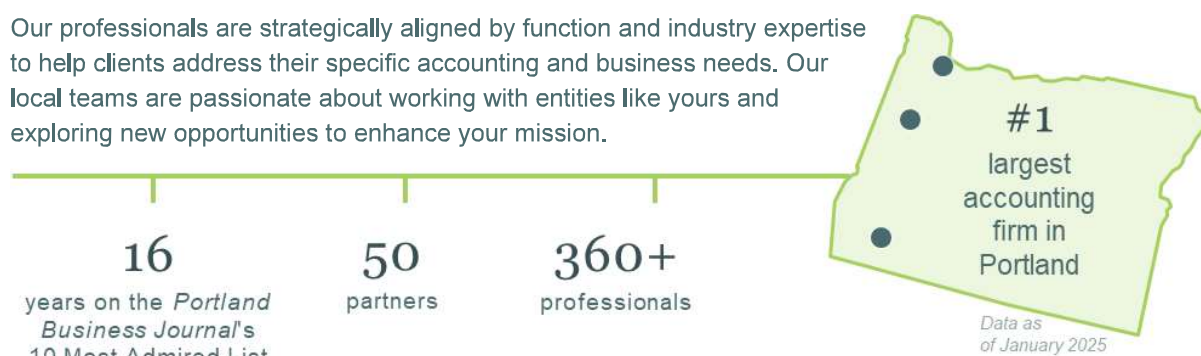
At the same time, Moss Adams will receive a strategic investment from private equity investors Hellman & Friedman (H&F) and Valeas Capital Partners (Valeas). H&F and Valeas are experienced, collaborative, and values-driven capital partners who are aligned with the strategic vision of our combined firm and believe in fueling the growth of people to fuel the growth of business.

After a transition period, our combined firm will be called Baker Tilly, and the brand will reflect a new shared vision, strategy, and culture. Collectively, we're excited about what the future holds and look forward to continuing our 112-year legacy and the generations of relationships we have built with people, clients, and communities across our markets. With our go-to-market power, laser focus on clients, and best-in-class talent, Moss Adams and Baker Tilly are creating something exponential.

### OUR OREGON PRESENCE

Our Oregon locations include Portland, Eugene, and Medford. With our proximity to you, Moss Adams partners and professionals are highly accessible and available to meet with you as needed. More than 360 professionals, including 50 partners, provide assurance, tax, and consulting services to numerous public entities and businesses headquartered or operating throughout the state.

Our professionals are strategically aligned by function and industry expertise to help clients address their specific accounting and business needs. Our local teams are passionate about working with entities like yours and exploring new opportunities to enhance your mission.



### TEAM QUALIFICATIONS

Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to meet your specific needs have years of relevant experience. But more than that, you'll find they bring an optimistic perspective focused on helping you explore and embrace emerging opportunity. Your Moss Adams team will personally engage with your team and bring a high level of energy and enterprise to your engagement.

We take great pride in the experienced professionals we assign to engagements. The individuals assigned to your team receive continuing professional education (CPE) well in excess of the requirements for their respective professional licensing. Each team member is in good standing with no complaints leveled against them by the state board of accountancy or any other regulatory authority.

### STAFF-LEVEL TEAM MEMBERS

We do not anticipate using staff level team members for this engagement. Kevin Mullerleile, senior manager, is the engagement lead and will draft the ACFRs for both Clackamas County Development Agency and Clackamas County. Ashley Osten, engagement partner, will be responsible for reviewing the ACFRs prior to providing them to you, and Amanda Moore, concurring partner, will perform a final concurring review prior to final issuance.



**Role:** Engagement  
Reviewer

### Professional Experience

Ashley has practiced public accounting since 2005 and focuses entirely on serving a wide variety of state and local governments and not-for-profit organizations. She provides accounting, auditing, and consulting services, which includes conducting audits in accordance with US generally accepted government auditing standards (GAGAS) and the Single Audit Act. She serves as chair of the group's technical committee and is currently on the special review committee for the GFOA certificate program.

Ashley is a regular speaker at the Oregon GFOA spring and fall conferences and has taught the Government Auditing and Accounting Seminar for the Oregon Society of CPAs. She also facilitates several CPE-eligible webinars hosted by Moss Adams each year for interested clients and prospects.

Ashley serves on the firm's Inclusion & Diversity (I&D) Board, responsible for leading the firm's I&D strategy, and continues to serve as an office leader dedicated to supporting I&D efforts, specifically focusing on supporting and championing women. She collaborates with other leaders in the firm to continue pushing forward our goals surrounding our Business Resource Groups.

### Relevant Clients

- City of Astoria, OR
- City of Milwaukie, OR
- Clackamas County, OR
- Clackamas County Development Agency, OR
- Clackamas County Extension and 4-H District, OR
- Columbia County, OR
- Lane County, OR
- Lane Transit District, OR
- Marion County, OR
- Metro, OR
- Missoula County Airport Authority, MT
- Multnomah County, OR
- Oregon International Port of Coos Bay, OR
- Port of Portland, OR
- Spokane Airports, WA

### Professional Certifications and Affiliations

- Certified Public Accountant, Oregon License #12575
- Oregon Municipal Auditor License #1638
- Member, American Institute of Certified Public Accountants
- Member, Oregon Society of Certified Public Accountants
- Board member, Meals on Wheels People
- Finance committee, Meals on Wheels People
- Board member, University of Idaho Accounting Advisory

### Education

- BS, accounting, University of Idaho



**Role:** *Engagement Lead*

### **Professional Experience**

Kevin has practiced public accounting since 1998. His experience includes working with entities such as cities, counties, ports, public colleges and universities, research organizations, state agencies, and other special purpose districts. Kevin has significant experience in preparing and reviewing annual comprehensive financial reports as well as conducting governmental audits in accordance with GAGAS and the Uniform Guidance.

Kevin is a past chair of the Oregon Society of CPAs (OSCPA) Government Accounting and Auditing Strategic Committee. He routinely speaks at the Oregon GFOA conferences, and at the 2023 GFOA national conference, Kevin spoke on ACFR reporting deficiencies. He has also volunteered at numerous not-for-profits and is a past treasurer of Pioneer Spirit Habitat for Humanity.

### **Relevant Clients**

- American Samoa Government
- City of Bend
- City of Eugene
- City of Idaho Falls
- City of Reno
- Deschutes County
- Homes For Good
- Humboldt State University
- Lane County
- Lane Transit District
- Marion County
- Oregon Secretary of State
- Port of Astoria
- Umpqua Community College
- University of Idaho
- University of Oregon

### **Professional Certifications and Affiliations**

- Certified Public Accountant, Oregon License #10837
- Oregon Municipal Auditor License #1394
- Member, American Institute of Certified Public Accountants
- Member, Government Finance Officers Association
- Member, Oregon Society of Certified Public Accountants
- Member, Oregon Government Finance Officers Association
- Past treasurer, Pioneer Spirit Habitat for Humanity

### **Education**

- BS, accounting, University of Oregon

## Amanda Moore, CPA, Partner



**Role:** Concurring  
Reviewer

### Professional Experience

Amanda has practiced public accounting since 2000 and focuses on serving government clients. She currently serves as the regional industry group leader for the Pacific Northwest region. Amanda provides a range of services, including consulting projects, agreed-upon procedures engagements, and financial and compliance audits, including those in accordance with US generally accepted auditing standards (GAAS) and the Single Audit Act. Amanda is a member of the firm's GASB No. 68 and No. 75 implementation teams responsible for developing tools for auditors and clients.

She is a regular speaker at the Oregon GFOA Spring and Fall conferences and teaches the Government Auditing and Accounting Seminar for the OSCPA.

Amanda has been with Moss Adams for 22 years and worked with entities that are audited under US generally accepted government auditing standards (GAAS), GAGAS, the Single Audit Act, and the Uniform Guidance her entire career. Additionally, she is currently on the special review committee for the GFOA certificate program.

### Professional Affiliations

- Member, American Institute of Certified Public Accountants
- Member, Oregon Society of Certified Public Accountants
- Member, Finance committee, Habitat for Humanity

### Education

- BS, accounting, Southern Oregon University

## OUR GOVERNMENT EXPERIENCE: HOW WE MEET THE REQUIREMENTS

### GOVERNMENT SERVICES PRACTICE



We recognize government entities are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That's why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government. We have several experienced partners and senior managers who lead audit engagements for over 400 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others.

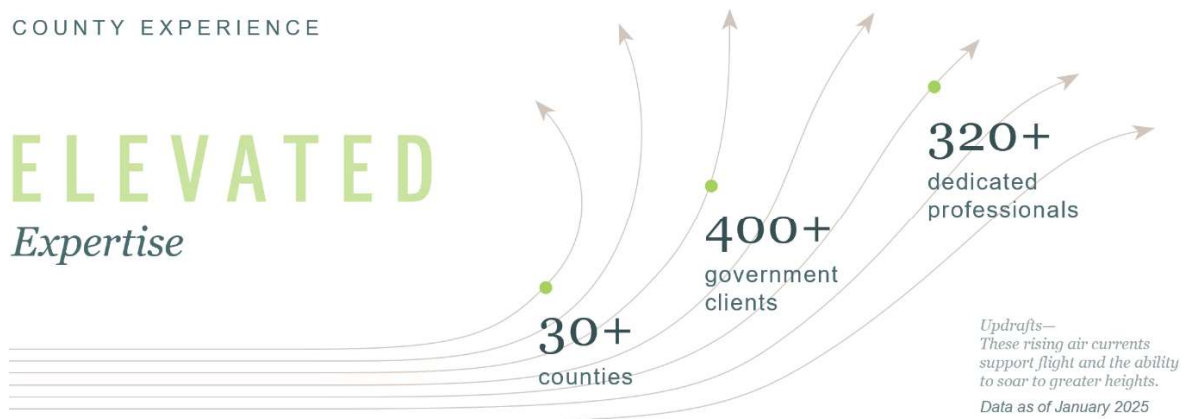
Below is detailed information about our government experience:

Service	Our Experience
Single Audits	Our firm has conducted over 5,180 single audits since 1997, and we perform single audits for almost all of our government attest clients.
Implementation of GASB Pronouncements	As a result of our extensive involvement with Governmental Accounting Standards Board (GASB) working groups and committees, we keep up with the latest accounting standards and help many of our clients with implementation.
GFOA Certificate of Excellence in Financial Reporting Program	We've assisted each of our clients that participate in the Annual Comprehensive Financial Report (ACFR) program, including the City of Albuquerque, New Mexico; City of El Paso, Texas; City of Portland, Oregon; Port of Seattle (Sea-Tac International Airport), Washington; City of Medford, Oregon; Jackson County, Oregon; Josephine County, Oregon; City of Grants Pass, Oregon; City of Ashland, Oregon; Ashland Parks and Recreation, Oregon; City of Bend, Oregon; Lane County, Oregon; City of Tigard, Oregon; Marion County, Oregon; and Clackamas County, Oregon. Two of the partners on your engagement team serve as GFOA technical reviewers.
Audits of Government Pension, Health, and Other Employee Benefit Plans and Trusts	Moss Adams audits over 1,800 plans of all types annually. Our benefit plan clients range in size from 100 to 100,000 participants with \$100,000 to over \$10 billion in assets. We audit large retirement and retiree health plans such as New Mexico Educational Retirement Board, New Mexico Public Employees Retirement Association, Kansas Public Employees Retirement System, Los Angeles City Employees' Retirement System, and American Samoa Government Employees' Retirement Fund, to name a few.

### Experience with Counties

Our firm has not only an extensive Government Services Practice but also deep experience specific to counties. The majority of the counties we work with are running on tight budgets and are challenged to find innovative ways to reduce costs while maintaining the service levels their constituents expect.

#### COUNTY EXPERIENCE



You'll work with a team that understands and specializes in counties like yours. With a blend of creativity and experience, we'll focus on offering new possibilities for the County to reduce risk, gain efficiency, and take advantage of unique opportunities as they develop. The depth of our practice means we understand the issues you face today and can provide the specialized services you need now and in the future—such as single audits; accounting for complex investment transactions; benefit plan audits; performance audits; IT hardware, software, and cybersecurity evaluations; fraud investigations; and forensic accounting.



All of this gives us the deep resources necessary to not only address governmental accounting and tax-exempt bond issues but also provide the holistic services governments need to thrive.

Moss Adams audits counties throughout Arizona, California, New Mexico, Oregon, Texas, and Washington. In addition to performing audits, we also provide consulting and other services such as IT consulting including system conversion assistance, data security audits, cybersecurity engagements, construction contract audits, agreed-upon procedures engagements, and technical training. Our professionals currently serve as auditors and consultants for more than 30 counties in the western United States. Many of these counties run federally qualified health centers (FQHCs), housing authorities, landfills, libraries, correctional facilities, environmental services, and parks and recreational facilities.

Representative County Clients	
<ul style="list-style-type: none"> <li>Bernalillo County, New Mexico</li> <li>Clackamas County, Oregon</li> <li>Columbia County, Oregon</li> <li>Curry County, Oregon</li> <li>Deschutes County, Oregon</li> <li>Jackson County, Oregon</li> <li>Josephine County, Oregon</li> </ul>	<ul style="list-style-type: none"> <li>Klamath County, Oregon</li> <li>Lane County, Oregon</li> <li>Marion County, Oregon</li> <li>Multnomah County, Oregon</li> <li>Orange County, California</li> <li>San Joaquin County, California</li> <li>Santa Fe County, New Mexico</li> </ul>

## GFOA Experience

Moss Adams stays on the leading edge of the government sector through our continued involvement in associations and with standard-setting entities. For these and other national and regional entities, our professionals attend annual meetings, trade shows, lectures, and industry-specific events as guests, speakers, and trainers.

Your engagement team members have significant years of experience assisting clients with their Government Finance Officers Association (GFOA) Certificate of Excellence program requirements. These clients include counties, cities, special districts, public pension systems, and first-time filers. Ashley Osten, Kevin Mullerleile, and Amanda Moore (members of your proposed engagement team) have served on the GFOA Special Review Committee that's responsible for reviewing Annual Comprehensive Financial Reports (ACFRs) submitted for the award.

The individuals listed below are members of the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

- Laurie Tish, Partner, GFOA technical reviewer (26 years)
- Julie Desimone, Partner, GFOA technical reviewer (11 years)
- Olga Darlington, Partner, GFOA technical reviewer (8 years)
- Amanda Moore, Partner, GFOA technical reviewer (5 years)
- Ashley Osten, Partner, GFOA technical reviewer (4 years)
- Kevin Mullerleile, Senior Manager, GFOA technical reviewer (3 *prior* years)

### Clients Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting

- American Samoa Government Employees' Retirement Fund
- Ashland Parks and Recreation, Oregon
- Bernalillo County, New Mexico
- City of Albuquerque, New Mexico
- City of Ashland, Oregon
- City of Bend, Oregon
- City of Eugene, Oregon
- City of Grants Pass, Oregon
- City of Hillsboro, Oregon
- City of Medford, Oregon
- City of Milwaukie, Oregon
- City of Portland, Oregon
- City of Tigard, Oregon
- Clackamas County, Oregon
- Deschutes County, Oregon
- Jackson County, Oregon
- Josephine County, Oregon
- Lane County, Oregon
- Lane Transit District, Oregon
- Marion County, Oregon
- Metro, Oregon
- Multnomah County, Oregon
- Port of Seattle, Washington
- Umpqua Community College, Oregon

### WHY CHOOSE MOSS ADAMS

The County needs a firm that understands your mission, knows your history, has a strong relationship with your team, and, most importantly, has provided services that not only meet specific requirements but exceed your expectations and provide a variety of extra benefits to you.

Over the years, Moss Adams has provided the County exceptional financial statement audit services, and we're confident our deep knowledge of your operations makes us an excellent choice for the County. It's been our privilege and pleasure to work with you, and we hope to continue this great relationship well into the future by expanding our services to prepare your ACFRs. Below, we briefly summarize some of the specific reasons why we're still an excellent choice for you.

#### WE KNOW YOU

We have significant institutional knowledge of your operations, internal controls, and financial reporting, as well as specific issues impacting the County. Instead of taking the time to train a new service provider, with Moss Adams you'll get a team of audit professionals who already understand your accounting system and how the County works. We've been working with you for over 10 years, and we'll continue working closely with your team to help minimize any burden on your staff and let you stay focused on managing operations.

#### YOU'LL CONTINUE TO GET THE ATTENTION YOU DESERVE

We remain committed to providing noticeably superior value-added services that make a difference to your organization. That means working to give you more than what's expected and continuing to work closely with you to help monitor your financial condition, control costs, and reach your business objectives. It's about expanding on our strong, long-term relationship with you.

To do this, we'll approach this engagement as we have with your financial statement audit engagement—from your point of view and with a focus on your needs, schedules, people, and success. We'll keep your engagement team consistent and make sure they're involved in all phases of the project, from planning



and preparation through ACFR completion. This helps facilitate quick resolution of issues, efficient job management, close supervision, and expeditious review of workpapers. You'll also continue having access to thought leaders and our most experienced professionals from across our firm, not just from a given office.

**IT'S ABOUT TRUST**

We believe trust involves confidence and reliance on the words and deeds of another party, and that trust is earned. Our team has worked with the County on your financial statement audit for years, and our commitment to serving the County has remained constant. We meet your deadlines, stay in touch, and make sure the people who serve you are dedicated to providing outstanding service. We value the opportunity to continue to serve the County. Should you decide to expand this relationship, we'll enter the new engagement with detailed knowledge of the County's finances and important organizational issues so you can focus on your business without having to take the time and resources to train us or build trust with a new relationship.

**CONTINUED OPEN, TIMELY, AND RESPONSIVE SERVICE**

Part of the value we provide is a commitment to maintaining close and regular contact with you throughout the year. We're not a once-a-year service provider who disappears for many months, only to return in time for the next engagement. We're a constant resource for questions and advice with a quick response time. We won't keep you waiting or wondering. Instead, we'll take the lead in suggesting meetings with you, setting up training sessions with your internal accounting staff, and delivering presentations to management or your County Commissioners.

You need proactive communications about our engagement observations. We'll raise any issues as we find them and not when it's too late for you to act on them. We'll also notify the County right away about emerging accounting and regulatory matters or concerns, further helping keep surprises to a minimum.

Consider the benefits of having an accounting firm who can offer you a full portfolio of services beyond your engagement scope if the need arises. Moss Adams will continue to offer a variety of services, broad capabilities, and industry expertise to provide noticeable value to the County.

**THE MOSS ADAMS DIFFERENCE**

<p><b>WE CULTIVATE POSSIBILITY</b></p> <p>With optimism and enterprise, we're committed to helping our clients achieve prosperity—however they define it.</p>	<p><b>WE'RE ALL-IN</b></p> <p>Rabidly client-focused, we develop deep, collaborative relationships to understand our clients' businesses, lives, and needs.</p>	<p><b>WE'RE INDUSTRY OBSESSIVES</b></p> <p>We bring deep industry expertise and technical skill to our clients, allowing us to offer both foresight and insight.</p>	<p><b>WE'RE ONE FIRM</b></p> <p>We're keen, integrative problem-solvers, bringing our whole firm to each client.</p>	<p><b>WE DEVELOP THE BEST</b></p> <p>We're dedicated to developing the best client advisors in the profession, within a culture of collegiality and authenticity.</p>
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# Scope of Work

## SERVICE APPROACH AND TIMELINE

### TRANSITIONING TO MOSS ADAMS

It's our first step in returning to drafting ACFRs for Clackamas County Development Agency and Clackamas County—and it's an important one. Our goal? To avoid disruption to your staff and make the transition period as smooth as possible. You'll get the following:



### Transition Steps

1. **Have entrance meetings.** Conference with your finance department and other appropriate groups to discuss risks, expectations, processes, and timelines.
2. **Review working papers.** Review your prior CPA's ACFR drafting templates to understand their approach and the timing of the stages performed to determine the scope of any additional steps our team will implement in your ACFRs.
3. **Finalize the timeline.** Devise an efficient and effective approach to issue the ACFRs in a timely manner and continue receiving the GFOA award.

### ACFR DRAFTING APPROACH

Throughout the ACFR drafting process, your Moss Adams engagement leader, Kevin Mullerleile, will be responsible for completing each step by the agreed to date. As your current auditors, we already have your prior year chart of accounts coded to align with your ACFR. This will help reduce time spent on getting up to speed with your account groupings.

Our ability to rely on our previously formatted account groupings puts us in a better position to complete each stage of ACFR drafting in a timely manner. Once supporting information is provided to us, we can quickly pivot and complete the next stage. This allows you to meet your desired issuance dates.

## PROPOSED TIMELINES

The following is our proposed schedule for drafting CCDA's ACFR. We'll discuss any adjustments you may need when we meet with you.

Service Description	Proposed Timing
<b>ACFR DRAFTING TRANSITION</b>	
Schedule to meet with you to review CCDA's prior year ACFR supporting workpapers, discuss ACFR changes to incorporate, and finalize the timeline	June 2025
<b>ACFR DRAFTING PREP AND REVIEW</b>	
Receive CCDA's FY25 budget trial balance and create proforma ACFR templates	July 2025
Receive CCDA's FY25 actual trial balance and prepare budgetary schedules	September 15, 2025
Provide County with CCDA's budgetary schedules for review	September 18, 2025
County reviews CCDA's budgetary schedules and provides comments for us to incorporate	September 29, 2025
Receive FY25 workpapers supporting all modified and full accrual balances and draft governmental fund, governmental activities financial statements, footnote disclosures, MD&A tables and statistical schedules derived from financial statements	October 17, 2025
Provide County with CCDA's drafted financial statements for review	October 24, 2025
County reviews CCDA's drafted financial statements and provides comments for us to incorporate	October 31, 2025
Receive FY25 MD&A narrative, introductory section and remaining statistical sections to build CCDA's complete draft ACFR	October 31, 2025
Provide County with CCDA's complete draft ACFR for review	November 4, 2025
County reviews CCDA's complete draft ACFR and provides comments for us to incorporate	November 14, 2025
<b>ACFR ISSUANCE</b>	
Issue CCDA's ACFR with final reports in PDF format	November 21, 2025
Provide County with CCDA's final grouped trial balance, journal entries, and word and excel ACFR files	November 21, 2025

The following is our proposed schedule for drafting CLCK's ACFR. We'll discuss any adjustments you may need when we meet with you.

Service Description	Proposed Timing
<b>ACFR DRAFTING TRANSITION</b>	
Schedule to meet with you to review CLCK's prior year ACFR supporting workpapers, discuss ACFR changes to incorporate, and finalize the timeline	June 2025
<b>ACFR DRAFTING PREP AND REVIEW</b>	
Receive CLCK's FY25 budget trial balance and create proforma ACFR templates	July 2025
Receive CLCK's FY25 actual trial balance and prepare budgetary schedules	October 1, 2025
Provide County with CLCK's budgetary schedules for review	October 15, 2025
County reviews CLCK's budgetary schedules and provides comments for us to incorporate	November 14, 2025
Receive CLCK's FY25 workpapers supporting all modified and full accrual balances and draft governmental fund, governmental activities financial statements, footnote disclosures, MD&A tables and statistical schedules derived from financial statements	December 29, 2025
Provide County with CLCK's drafted financial statements for review	January 9, 2026
County reviews CLCK's drafted financial statements and provides comments for us to incorporate	January 19, 2026
Receive FY25 MD&A narrative, introductory section and remaining statistical sections to build CCDA's complete draft ACFR	January 19, 2026
Provide County with CLCK's complete draft ACFR for review	January 23, 2026
County reviews CLCK's complete draft ACFR and provides comments for us to incorporate	January 27, 2026
<b>ACFR ISSUANCE</b>	
Issue CLCK's ACFR with final reports in PDF format	January 30, 2026
Provide County with CLCK's final grouped trial balance, journal entries, and word and excel ACFR files	January 30, 2026

## SAMPLES

The following are links to examples of GFOA award-winning ACFRs prepared by Moss Adams.

- [Clackamas County FYE June 30, 2018](#)
- [Clackamas County Development Agency FYE June 30, 2017](#)
- [City of Medford FYE June 30, 2022](#)
- [Umpqua Community College FYE June 30, 2017](#)
  - The College had not previously received the ACFR award. The College asked us to draft the ACFR for FYE June 30, 2017, and the College then wanted to draft the ACFR going forward. Since receiving that first GFOA award for FY 2017, the College has successfully obtained the ACFR in each subsequent year.
- [Albuquerque Public Schools FYE June 30, 2023](#)

DISCLOSURE OF LITIGATION/DISCIPLINE

As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.

Fees

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. We believe in transparency when it comes to our fees, and we're committed to providing high-quality services at a fair price. Our forward-thinking professionals will work closely with you to explore new possibilities, develop customized solutions to the challenges you face, and help you reach your goals. We will work with you to meet your deadlines.

Service Description	Fees
Prepare ACFR for the County and CCDA for the fiscal year ending June 30, 2025	\$44,500
Estimated expenses	Included
Not-to-Exceed Total	\$44,500

Fee Increases

Our fees for this service will increase annually by 5%.

Billing Rates

Staff Level	Hourly Rate
Partner	\$645–\$695
Senior Manager	\$450–\$540
Manager	\$345–\$385
Senior	\$275–\$295
Staff	\$235–\$245

Fee Details

The scope of work and related fee quotes are subject to our firm's client acceptance process, which: 1) verifies that the firm and the client both understand the specific services we're being asked to perform; 2) ensures the terms of the contract are acceptable to both parties and in agreement with professional audit standards; and 3) confirms we've staffed the engagement with individuals qualified with the necessary expertise to fulfill our commitments to the prospective client.

Since we are the current external auditor for CCDA and the County, and providing ACFR drafting assistance is a non-attest service, we will ensure compliance with the requirements of the AICPA Code of Conduct ET Section 1.295 and Government Auditing Standards 3.77. We will do this by applying safeguards which reduces threats to our independence to an acceptable level. These safeguards include (1) the County will prepare the GFOA disclosure checklists for CCDA and the County, (2) the County will make all management decisions throughout the ACFR drafting process, and (3) the County will sign representation letters indicating they take full responsibility for the non-attest services.

Our proposed fees are also based on a presumption that your books and records will be in good condition and your accounting and finance staff will provide reasonable and customary assistance. The estimate is also based on accounting and auditing standards that have been issued as of the date of this proposal submission, which cover a range of issues on an auditor's assessment of risk and required audit documentation. Accounting and auditing standards can and do change, so if future changes are significant enough to warrant it, we'll modify our approach to ACFR drafting. Before doing so, however, we'll negotiate any adjustment to our fees with you.

## References

Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity.

<b>CITY OF MEDFORD</b> 411 W 8 <sup>th</sup> Street Medford, OR 97504	Trevor Williams <i>Deputy Chief Financial Officer</i>	(541) 774-2038 <a href="mailto:trevor.williams@cityofmedford.org">trevor.williams@cityofmedford.org</a>
<b>UMPAQUA COMMUNITY COLLEGE</b> 1140 Umpqua College Road Roseburg, OR 97470	Natalya Brown <i>Chief Financial Officer</i>	(541) 440-4632 <a href="mailto:natalya.brown@umpqua.edu">natalya.brown@umpqua.edu</a>
<b>ALBUQUERQUE PUBLIC SCHOOLS</b> 6400 Uptown Blvd NE Albuquerque, NM 87110	Rennette Apodaca <i>Chief Financial Officer</i>	(505) 878-6112 <a href="mailto:rennette.apodaca@aps.edu">rennette.apodaca@aps.edu</a>

In addition to the above references, we encourage you to contact Christa Wolfe, CPA, who oversaw these same services we provided to the County from 2011 – 2018. She can be contacted at (503) 704-2728, or [christa.wolfe@twwd.org](mailto:christa.wolfe@twwd.org).



# Proposal Certification

## **PROPOSAL CERTIFICATION**

**RFP #2025-36**

Submitted by: Moss Adams LLP (Washington)  
(Must be entity's full legal name, and State of Formation)

Each Proposer must read, complete and submit a copy of this Proposal Certification with their Proposal. Failure to do so may result in rejection of the Proposal. By signature on this Proposal Certification, the undersigned certifies that they are authorized to act on behalf of the Proposer and that under penalty of perjury, the undersigned will comply with the following:

**SECTION I. OREGON TAX LAWS:** As required in ORS 279B.110(2)(e), the undersigned hereby certifies that, to the best of the undersigned's knowledge, the Proposer is not in violation of any Oregon Tax Laws. For purposes of this certification, "Oregon Tax Laws" means the tax laws of the state or a political subdivision of the state, including ORS 305.620 and ORS chapters 316, 317 and 318. If a contract is executed, this information will be reported to the Internal Revenue Service. Information not matching IRS records could subject Proposer to 24% backup withholding.

**SECTION II. NON-DISCRIMINATION:** That the Proposer has not and will not discriminate in its employment practices with regard to race, creed, age, religious affiliation, sex, disability, sexual orientation, gender identity, national origin, or any other protected class. Nor has Proposer or will Proposer discriminate against a subcontractor in the awarding of a subcontract because the subcontractor is a disadvantaged business enterprise, a minority-owned business, a woman-owned business, a business that a service-disabled veteran owns or an emerging small business that is certified under ORS 200.055.

**SECTION III. CONFLICT OF INTEREST:** The undersigned hereby certifies that no elected official, officer, agent or employee of Clackamas County is personally interested, directly or indirectly, in any resulting contract from this RFP, or the compensation to be paid under such contract, and that no representation, statements (oral or in writing), of the County, its elected officials, officers, agents, or employees had induced Proposer to submit this Proposal. In addition, the undersigned hereby certifies that this proposal is made without connection with any person, firm, or corporation submitting a proposal for the same material, and is in all respects fair and without collusion or fraud.

**SECTION IV. COMPLIANCE WITH SOLICITATION:** The undersigned further agrees and certifies that they:

1. Have read, understand and agree to be bound by and comply with all requirements, instructions, specifications, terms and conditions of the RFP (including any attachments); and
2. Are an authorized representative of the Proposer, that the information provided is true and accurate, and that providing incorrect or incomplete information may be cause for rejection of the Proposal or contract termination; and
3. Will furnish the designated item(s) and/or service(s) in accordance with the RFP and Proposal; and
4. Will use recyclable products to the maximum extent economically feasible in the performance of the contract work set forth in this RFP.

Name: Ashley Osten Date: May 7, 2025  
Signature:  Title: Partner  
Email: ashley.osten@mossadams.com Telephone: (503) 478-2251  
Oregon Business Registry Number: 976977 OR CCB # (if applicable): N/A

Business Designation (check one):

☐ Corporation ☒ Partnership ☐ Sole Proprietorship ☐ Non-Profit ☐ Limited Liability Company

☒ Resident Quoter, as defined in ORS 279A.120

☐ Non-Resident Quote. Resident State: \_\_\_\_\_

RFP 2025-36 ACFR Preparation Services

*Assurance, tax, and consulting offered through Moss Adams LLP. ISO/IEC 27001 services offered through Moss Adams Certifications LLC. Investment advisory services offered through Moss Adams Wealth Advisors LLC.*






# FINAL Baker Tilly ACFR Drafting

Final Audit Report

2025-07-08

Created:	2025-07-08
By:	Jennifer Johnson (JJohnson@clackamas.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAHxdxIBzDJBP9MuEruIBKELT3AyGQEHQ

## "FINAL Baker Tilly ACFR Drafting" History

-  Document created by Jennifer Johnson (JJohnson@clackamas.us)  
2025-07-08 - 8:53:04 PM GMT- IP address: 24.20.34.210
-  Document emailed to Elizabeth Comfort (ecomfort@clackamas.us) for signature  
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-  Email viewed by Elizabeth Comfort (ecomfort@clackamas.us)  
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-  Document e-signed by Elizabeth Comfort (ecomfort@clackamas.us)  
Signature Date: 2025-07-08 - 8:55:52 PM GMT - Time Source: server- IP address: 198.245.132.3
-  Agreement completed.  
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