




**EAST BAY REGIONAL PARK DISTRICT  
BOARD OF DIRECTORS MEETING  
AGENDA STAFF REPORT**

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<b>DATE</b>	September 3, 2024
<b>TITLE</b>	Authorization to Award a Contract to Maze & Associates to Serve as the East Bay Regional Park District's Independent External Auditor for the Fiscal Years Ending December 31, 2024, 2025, and 2026 with the Option to Extend for Two Additional Years in the Amount of \$334,643
<b>DIVISION</b>	Finance and Management Services
<b>FROM</b>	Deborah Spaulding, Assistant General Manager of Finance and Management Services/Chief Finance Officer
<b>APPROVED</b>	Sabrina Landreth, General Manager 

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**RECOMMENDATION**

The General Manager recommends that the East Bay Regional Park District (Park District) Board of Directors authorize staff to enter into a contract with Maze & Associates Accountancy Corporation for 2024-2026 audit services, with an option to extend for two additional years, in the amount of \$334,643 over the five-year period.

**BACKGROUND**

The Park District utilizes independent auditors in accordance with the Board Operating Guidelines and the Park District's Financial Policies and Procedures: Auditing Policy 4.0. The current audit contract with Brown Armstrong Accountancy Corporation (Brown Armstrong) expires this year. The Finance Department initiated a competitive procurement process using the *Best Practices* established by the Government Finance Officers Association. This item was considered by the Board Finance Committee with a unanimous vote at its July 24, 2024, meeting.

**ANALYSIS**

On May 10, 2024, the Park District issued a Request for Proposal (RFP) for professional audit services. The Park District's RFP was posted on the California Society of Municipal Finance Officers' website and on the Park District's website for three weeks. A total of four firms submitted proposals. The written proposals were reviewed by Finance staff, and all four firms, including the Park District's current auditor, Brown Armstrong, were invited for a panel interview.

A team of three Park District staff – Assistant General Manager of Finance and Management Services/CFO, Assistant Finance Officer, and Accounting Manager – interviewed and scored the four firms. Scoring was based on the audit team's relevant experience, whether their work approach and scheduling met the Park District's needs, and responses to hypothetical situations. Reference checks were performed on the highest scoring firm from this process.

Based on the outcome of the RFP and interview process and references from other government entities, staff is recommending that Maze & Associates be appointed as the Park District's independent audit firm. The firm's appointment would be for three years, beginning with the 2024 audit, with the option of two additional one-year contract extensions.

The cost proposal from Maze & Associates is \$62,480, \$63,357, and \$66,377 for the 2024 through 2026 audits, respectively, and \$69,549 and \$72,880 for the two additional one-year contract extensions (if exercised). This is in alignment with other firms' cost proposals, which ranged from a low of \$48,000 to a high of \$62,060 for 2024. Payments to our current auditor, Brown Armstrong, in the prior five years have ranged between \$58,500 and \$61,074.

## **FISCAL IMPACT**

Funds for the Maze & Associates contract costs are included in the General Fund annual base budget for the Finance Department in Account No.101-4140-000-6121 (Audit & Accounting Services).

## **ATTACHMENTS**

None



**EAST BAY REGIONAL PARK DISTRICT  
RESOLUTION NO. 2024 – 09 -  
SEPTEMBER 3, 2024**

**AUTHORIZATION TO AWARD A CONTRACT TO MAZE & ASSOCIATES TO  
SERVE AS THE EAST BAY REGIONAL PARK DISTRICT’S INDEPENDENT  
EXTERNAL AUDITOR FOR THE FISCAL YEARS ENDING DECEMBER 31, 2024,  
2025, AND 2026 WITH THE OPTION TO EXTEND FOR TWO ADDITIONAL  
YEARS IN THE AMOUNT OF \$334,643**

**WHEREAS**, in accordance with the East Bay Regional Park District’s (Park District) Board Operating Guidelines, Financial Policies & Procedures and the best practices of the Government Finance Officers Association, the Finance Department initiated a competitive procurement process in May 2024 to solicit proposals from qualified certified public accounting firms to serve as the Park District’s external auditor; and

**WHEREAS**, Maze & Associates Accountancy Corporation was selected as the Park District’s audit firm based on its proposal, the interview process, as well as positive references from other government entities using Maze & Associates Accountancy Corporation as external auditors; and

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of the East Bay Regional Park District hereby authorizes staff to enter into contract for audit services for fiscal years ending December 31, 2024, through 2026, with the option to extend for two additional years, with Maze & Associates Accountancy Corporation in the amount not to exceed \$334,643 over the five-year period; and

**BE IT FURTHER RESOLVED** that annual funding is available in Account No. 101-4140-000-6121 (Finance Department – Audit & Accounting Services); and

**BE IT FURTHER RESOLVED**, that the General Manager and the Chief Financial Officer are hereby authorized and directed, on behalf of the Park District and in its name, to execute and deliver such documents and to do such acts as may be deemed necessary and appropriate to accomplish the intentions of this resolution.

Moved by Director \_\_\_\_\_, and seconded by Director \_\_\_\_\_, and  
adopted September 3, 2024, by the following vote:

FOR:

AGAINST:

ABSTAIN:

ABSENT: