



AMENDMENT NUMBER ONE

TO

CONTRACT MA-003-23010066

BETWEEN

**ORANGE COUNTY
AUDITOR-CONTROLLER**

AND

EIDE BAILLY LLP

FOR

**INDEPENDENT AUDITING AND RELATED SERVICES
FOR THE FISCAL YEARS ENDING JUNE 30, 2023, 2024 AND 2025**

**AMENDMENT NUMBER ONE
TO
CONTRACT MA-003-23010066
WITH
EIDE BAILLY LLP
FOR
INDEPENDENT AUDITING AND RELATED SERVICES**

This Amendment Number One (“Amendment”) to Contract MA-003-23010066 for Independent Auditing and Related Services (“Contract”) is made and entered into upon execution of all necessary signatures between the County of Orange, a political subdivision of the State of California, on behalf of the Office of the Auditor-Controller (“County”) and Eide Bailly LLP, with a place of business at 901 Via Piemonte, Suite 450, Ontario, CA 91764 (“Contractor”) with County and Contractor sometimes referred to as a “Party” or collectively as the “Parties.”

RECITALS

WHEREAS, County and Contractor entered into Contract MA-003-23010066 for Independent Auditing and Related Services, effective May 1, 2023 through April 30, 2026, for an amount of \$1,680,214 with an additional 10% contingency for the Contract’s term cumulatively not to exceed \$1,848,236; and

WHEREAS, the Parties now desire to amend the Contract to increase the Contract amount by \$134,200 to compensate Contractor for an additional 11 major programs above the 8 base single audit programs;

NOW, THEREFORE, the Parties mutually agree as follows:

ARTICLES

1. The Contract not-to-exceed amount shall be increased by \$134,200 for a revised cumulative not-to-exceed amount of \$1,982,436 through April 30, 2026, which includes the 10% contingency used during the first and second year of the Contract.
2. Contractor shall perform single audit requirements for an additional 11 major programs above the 8 base single audit programs in accordance with Section G.4. of Attachment B “Cost/Compensation.”
3. Except as amended here, all other terms and conditions in this Contract shall remain unchanged, in full force and effect.

[Signature page follows]

Signature Page

The Parties hereto have executed this Amendment on the dates shown opposite their respective signatures below

CONTRACTOR: EIDE BAILLY LLP

Signed by:
Kinnaly Soukhaseum
Signature

2/24/2026
Date

Kinnaly Soukhaseum

Print Name

Partner

Title

Signature

Date

Print Name

Title

If the contracting Party is a corporation, (2) two signatures are required as further set forth in this paragraph.

The first signature shall be: (a) the Chairman of the Board; (b) the President; or (c) any Vice President. The second signature shall be: (a) the Secretary; or (b) any Assistant Secretary; or (c) the Chief Financial Officer; or d) any Assistant Treasurer.

COUNTY OF ORANGE
A political subdivision of the State of California

Signature
Maribel Garcia
Print Name
Procurement Manager
Title

Date

Approved by Board of Supervisors on: _____

Approved as to form
Office of the County Counsel
Orange County, California

By James Steinmann Date 2/24/2026
Deputy County Counsel