



**VENTURA COUNCIL  
OF GOVERNMENTS**

**AGENDA**

**The meeting will be via Zoom Webinar  
PUBLIC ACCESS LINK**

**Thursday, November 12, 2020  
5:00 p.m.**

**<https://us02web.zoom.us/j/82457797698?pwd=OVJSTE05VUU5dVU3d0FveTJxYjVlZz09>**

*In light of Governor Newsom's State of Emergency declaration regarding the COVID-19 outbreak and in accordance with Executive Order N-29-20 and the Guidance for Gatherings issued by the California Department of Public Health, councilmembers will participate in the meeting from individual remote locations, which is in accordance with the Governor's Executive Order. Members of the public are encouraged to attend the meeting remotely. Persons who wish to address the council on an item to be considered at this meeting are asked to submit comments in writing to the council at [ridgeriley@msn.com](mailto:ridgeriley@msn.com) by 4:30 PM, Tuesday, November 10, 2020. Due to the current circumstances if you would like to ask a question or offer a verbal public comment on any item on the agenda during the meeting, please e-mail your question or public comment to [ridgeriley@msn.com](mailto:ridgeriley@msn.com). Any question or public comment received will be read into the record during the public comment portion of this meeting. In compliance with the American's with Disabilities Act and Government Code Section 54954.2, if special assistance is needed to participate in the Council meeting, please contact VCOG staff at 805 217-9448. Notification of at least 48 hours prior to the meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility to the meeting.*

**AGENDA REPORTS AND OTHER DISCLOSABLE PUBLIC RECORDS RELATED TO OPEN SESSION AGENDA ITEMS ARE AVAILABLE ON THE VCOG WEBSITE UNDER AGENDA AND MINUTES AT [WWW.VENTURACOG.ORG](http://WWW.VENTURACOG.ORG).**

- 1. CALL TO ORDER AND FLAG SALUTE**
- 2. ROLL CALL & SPECIAL PRESENTATIONS**
- 3. PUBLIC COMMENT**

At this time, public comments received in advance by VCOG Staff will be read aloud into the meeting record. Individual Board Members may briefly respond to Public Comments or ask questions for clarification.

- 4. EXECUTIVE DIRECTOR'S REPORT – Written Report Sent with Agenda Message**

**MEMBERS**

City of Camarillo  
Kevin Kildee, Member  
Susan Santangelo, Alternate

City of Fillmore  
Tim Holmgren, Member  
Alternate- To Be Named

City of Moorpark  
Janice Parvin, Member  
David Pollock, Alternate

City of Ojai  
Ryan Blatz, Member  
Randy Haney, Alternate

City of Oxnard  
Tim Flynn, Member  
Oscar Madrigal, Alternate

City of Port Hueneme  
Sylvia Muñoz Schnopp, Member  
Will Berg, Alternate

City of San Buenaventura  
Lorrie Brown, Member  
Cheryl Heitman, Alternate

City of Santa Paula  
Jenny Crosswhite, Member  
Rick Araiza, Alternate

City of Simi Valley  
Ruth Luevanos, Member  
Mike Judge, Alternate

City of Thousand Oaks  
Al Adam, Member  
Alternate - To Be Named

County of Ventura  
Bob Huber, Member  
John Zaragoza, Alternate

5. **AGENCY REPORTS** – Oral Reports If Representatives Attend
- A. Southern California Association of Governments- Sustainable Communities Program
  - B. Ventura County Transportation Commission- VMT CEQA Mitigation
  - C. League of California Cities
  - D. Other

6. **CONSENT CALENDAR**

- A. **Summary of September 10, 2020 Meeting p. 4** – Approve Meeting Summary for the September 10, 2020 VCOG Meeting. **ACTION:** Approve Meeting Summary as published.
- B. **Financial Report p. 10** - Approve Ventura Council of Governments Financial report for the Budget Period September 5, 2020 to November 6, 2020 to **ACTION:** Approve Financial Report
- C. **Register of Warrants & Debit Card Transactions p. 16** - Approve the Register of Warrants for Expenditures and Debit Card Transactions incurred from August 28, 2020 to November 8, 2020 to. **ACTION:** Approve Register of Warrants and Debit Card Transactions.
- D. **Acknowledge Engagement Letter- EideBailly for 2019-2020 Independent Audit p. 19** - Acknowledge and confirm Audit Engagement Letter with EideBailly for Independent Audit for VCOG F.Y. 2019-2020 for a fee not to exceed \$5,250. **ACTION:** Confirm Audit Engagement Letter.
- E. **2021-SCAG Regional Council Elections- Districts 45 and 47 p. 32** - **ACTION:** Direct Staff to Issue Election Notice and Call for Candidates for Representatives to SCAG Regional Council for Sub-region Districts 45 and 47.

7. **PRESENTATION ITEMS**

- A. **VCOG Strategic Plan Update- p. 38** -Review and Discuss Draft of Updated VCOG Strategic Plan Document - **ACTION:** Review Draft of Updated VCOG Strategic Plan and direct Staff to make any additional changes based on discussion for presentation of Final Updated Plan on January 14, 2021.
- B. **Ventura County Emergency Shelter Plan-. p. 44** - **ACTION:** Receive Report from Patrick Maynard, Emergency Director, Office of Emergency Services, V.C.S.D. on Emergency Sheltering during Disasters – The Ventura County Emergency Shelter Plan.
- C. **Revised REAP Application and Fiscal Year 2020/2021 Budget Amendment- p. 45** - The review and Approve Amendments to VCOG Operating Budget for F.Y. 2020-2021 and Adopt VCOG Resolution No. 2020-06. **ACTION:** 1.) Authorize Staff to Submit Revised REAP Application to SCAG; 2.) Authorize VCOG Chair to Execute REAP Phase 1 Grant Agreement SCAG subject to final language approval by the Executive Director if the REAP Grant is awarded; and 3.) Review and Approve Amendment to the VCOG Operating Budget for F.Y. 2020-2021 for Revised REAP Expenditures and Adopt VCOG Resolution No. 2020-06

8. **BOARD MEMBER COMMENTS AND REQUESTS FOR FUTURE AGENDA ITEMS**  
Any Council Member present may propose items for placement on a future agenda. Members may discuss whether or not the item should be placed on the agenda and the description of the agenda item.
  
9. **ADJOURNMENT: Next Meeting- January 14, 2021**

Copies of staff reports or other written documentation relating to each item of business referred to on this agenda are on file with the Ventura Council of Governments Executive Director and are available for public inspection. If you have any questions regarding any agenda item, contact the Executive Director at (805) 217-9448.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Executive Director. Notification 48 hours before the meeting will allow VCOG to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35, 102-35. 104 ADA Title II).



**MEETING SUMMARY**

**ITEM 6A**

September 10, 2020

5:00 p.m.

VIA ZOOM Webinar

**1. CALL TO ORDER & FLAG SALUTE** – The meeting was called to Order at 5:03 PM by Chair Parvin. The Flag Salute was led by Chair Parvin.

**2. ROLL CALL**

**Present:**

Janice Parvin, Chair, City of Moorpark

Jenny Crosswhite, Chair-Elect, City of Santa Paula

Kevin Kildee, City of Camarillo

Tim Holmgren, City of Fillmore

Will Berg, Alternate for *Sylvia Muniz Schnopp*, City of Port Hueneme

Lorrie Brown, City of San Buenaventura

Ruth Luevanos, City of Simi Valley

Bob Huber, Supervisor, County of Ventura

**Absent:** Al Adam, City of Thousand Oaks; Ryan Blatz, City of Ojai; Tim Flynn, City of Oxnard

**Guests:**

Rachel Wagner, Regional Affairs Officer, SCAG

Amanda Fagan, Director of Planning and Policy, V.C.T.C.

Darrin Peschka, Program Manager, Government and Community Relations

Dr. Chris Williamson, AICP, REAP Consultant;

Dr. Molly George, Associate Professor, Criminology & Criminal Justice, CLU

Dr. Jamshid Damooei, Professor of Economics CLU

**3. PUBLIC COMMENT – NONE-**

**NOTE:** The Public was able to access the meeting by advising VCOG Staff in advance  
<https://us02web.zoom.us/j/87403087993?pwd=VFpGNIFBOVhaRik0MS9mcGFzNGNWZz09>

**4. EXECUTIVE DIRECTOR'S REPORT** – Riley reported on the following:

- **2020 Legislative Update** – A Summary Report on the status of bills of interest to VCOG was attached. In general, most of the bills that were a threat to local planning and zoning authority had not been enacted by the August 31, 2020 legislative deadline. The year began with over 2,700 bills / 500 of them in housing. Once COVID hit and that number was reduced to under 500 bills. Almost all of the major bills impacting cities fell by the wayside and that's why there has been very little advocacy letter-writing activity and few League Action Alerts this year. Some of the key issues are:
  - Local land use authority and affordable housing
  - Homelessness issues and funding opportunities
  - Disaster response funding and policy
  - COVID-19 response and recovery
  - Public safety, cannabis, and police reforms
  - The State budget

On the housing battle front the League has spent the last two years fighting "SB 50" type housing bills and has successfully defeated them. In fact in February of this year, there were multiple bills that would have allowed projects up to seven stories in transit oriented zones or along bus routes. There were also bills that would have allowed projects of up to four stories in yet to be defined "opportunity zones."

- **California Coalition to Support Local Recovery in our Communities** - Cities face severe revenue shortfalls as a result of the COVID-19 pandemic. Without relief, every Californian will face devastating impacts to core services they depend on and countless city employees will lose their jobs. That is why cities need direct and flexible funding from the state and federal governments now, so they can continue to provide essential services to residents and businesses and lead the economic recovery in their communities. Much of the advocacy efforts over the past months has focused on the CARES act funds to local governments and the hoped-for Federal Stimulus package that would include real relief for local governments.

**The Support Local Recovery Campaign Goals are:**

- **FOR State Government:** Secure \$7 billion in direct and flexible funding to support critical local services and secure CARES Act funding for all cities for COVID-19-related expenditures.
  - **FOR the Federal Government:** Secure \$500 billion in direct and flexible funding for all cities nationwide to support critical local services.
- **VCOG Administrative Committee**-The Committee met on September 4, 2020 via ZOOM Conference Call. The Committee received a Financial Report from Executive Director Riley. The Committee also reviewed the following items and is recommending approval:
    1. VCOG Contractor Procurement Policy
    2. CLU Grant Proposal – Community Benefit Grant- V.C. Family Justice Center
    3. REAP Partnership Project List
    4. Independent Contractor Agreement for Housing Programs Specialist
    5. Proposed VCOG Budget Amendments

The REAP Partnership Projects are a result of intensive work over the past several months since the last VCOG Council Meeting on June 11. VCOG Staff, assisted by Dr. Chris Williamson has met with the VCOG Administrative Committee, the Ventura County City Planners Association (VCCPA), the Ventura County City/County Managers Group (VCCM) and SCAG Housing Staff in order to develop the list of projects proposed for REAP Funding. This September 10 Council Meeting is the first official time many of the Council Members have received information on REAP.

- **SCAG Regional Council Approves REAP-Sub-regional Partnership Program Guidelines**- The SCAG Regional Council approved Program Guidelines on September 3, leading the way for SCAG to enter into Grant Agreements with Sub-regional Partners including VCOG for projects funded by the Regional Early Action Program (REAP). VCOG can receive up to \$432,000 to fund projects designed to accelerate the production of affordable housing units. (See Item 7B. on today's Council Agenda.

- **State of the County** – A Flier was attached inviting community members to attend the State of the County Address on Thursday September 17<sup>th</sup> at 1pm. The link to register for this virtual meeting is <https://stateofthecounty.ventura.org/>.
- **Revised Meeting Schedule** – Due to the cancellation of the 2020 Annual Dinner the Administrative Committee has issued a revised meeting schedule (Attached). The Committee will continue to meet via ZOOM Conference Call. The Council's next and final meeting for 2020 will be on November 12. This meeting will, most likely, be a ZOOM Webinar.
- **Council Reorganization-Filling Vacancies-** Reminder to Members/Alternates – We still have not received notice from the City of Oxnard; the City of Fillmore; and the City of Thousand Oaks concerning their Alternate Representative to VCOG

**5. AGENCY REPORTS – Oral Reports:**

**A. Southern California Association of Governments** – Rachel Wagner, SCAG Regional Affairs Officer, reported that the SCAG Regional Council approved the Connect SoCAL Plan and the REAP Guidelines on September 3.

**B. Ventura County Transportation Commission-** Amanda Fagan, Director of Planning and Policy introduced Darrin Peschka, Program Manager, Government and Community Relations. Amanda reported on current VCTC Projects, programs and activities

**C. League of California Cities-** Dave Mullinax was not available for the meeting.

**D. Other-** There were no other agencies or organizations present.

**6. CONSENT CALENDAR**

**A. Summary of June 11, 2020 Meeting** – Approve Meeting Summary for the June 11, 2020. **ACTION:** Approve Meeting Summary as published.

**B. Financial Report** - Approve Ventura Council of Governments Financial reports for the Budget Period June 11, 2020 to September 4, 2020. **ACTION:** Approve Financial Report

**C. VCOG Contractor Procurement Policy** – Adopt VCOG Resolution No. 2020-4 Approving a VCOG Contractor Procurement Policy. **ACTION:** Adopt Resolution No. 2020-4.

**D. Register of Warrants & Debit Card Transactions** - Approve the Register of Warrants for Expenditures and Debit Card Transactions incurred from June 12, 2020 to August 28, 2020. **ACTION:** Approve Register of Warrants and Debit Card Transactions.

**E. Approval of Independent Contractor Agreement** - Review Independent Contractor Agreement with Christopher B. Williamson, PhD, AICP, for Contract Housing Program Specialist Services. **ACTION:** Approve subject to final language approval by the Executive Director, and Authorize Chair to Execute Agreement.

**Motion** was made by Member Luevanos to approve the Consent Calendar. The Motion was **Seconded** by Member Huber. Roll Call: Ayes: 7 – Nays: 0. The Motion carried without opposition.

## 7. PRESENTATION ITEMS

**A California Lutheran University (CLU) Proposal for Community Benefit Grant – Ventura County Family Justice Center Evaluation Study- Dr. Molly George, CLU, Department of Criminology** - The Council Reviewed CLU, Department of Criminology and Criminal Justice Proposal for an \$8,000 VCOG Community Benefit Research Grant for an Evaluation Study of Ventura County Family Justice Center (VCFJC). Dr. Molly George briefed the Council the intent and details of the project and how the impact of the COVID-19 and recent social unrest has increased the instances of family issues and the acute need for the services provided at the VCFJC. Dr. Jamshid Damooei, Professor of Economics CLU and Co-investigator gave additional background and pointed to the fact that the services are victim-centered and that coordination with other service providers in the County is key aspect of the Center's contribution

Member Luevanos asked if there would be a distinction made with data obtained during the pandemic as opposed to prior to COVID-19 the differences between personal services and on-line services, bi-lingual communication and coordination with local high schools. Dr. George replied that the research would entail using secondary data analysis of the statistics that are kept by the Center and also crime data from the Ventura County Sheriff's Office. There will be surveys with Center staff as well as agency partners and the surveys will be bi-lingual.

**Motion** was made by Member Crosswhite to approve Grant Agreement subject to final language approval by the Executive Director, and authorize the Chair to Sign Agreement. The Motion was **Seconded** by Member Brown. Roll Call Vote- Ayes 8; Nays; 0. The Motion carried without opposition.

**B. Regional Early Action Program (REAP) - Sub-Regional Partnership Grant Application** – Riley gave the Council the background and details of the planning activity beginning in June 2020 as VCOG Staff has developed the proposed VCOG REAP Projects with considerable input from the VCOG Administrative Committee, The Ventura County City/County Managers (VCCM), the Ventura County City Planners Association (VCCPA), the County of Ventura and SCAG Staff. Dr. Chris Williamson stated that REAP would be an approximately two and a half year program designed to accelerate the development of affordable housing units. The 2021-2029 Housing Element requirements are different this year and include ADUs and Affirmative Fair Housing Requirements. Unlike previous years, this year the state has provided funding to support housing element development including SB-2 and Local Early Action Program (LEAP) Funding directly to localities on a formula basis and the Regional Early Action Program (REAP) administered through sub-regional partnerships between Metropolitan Planning Organizations (MPOs) such as SCAG and sub-regions such as VCOG..

Dr. Williamson provided a summary of the REAP Program stated that the SCAG-REAP Guidelines emphasize three priority tasks:

1. Housing Element update preparation
2. Temporary staffing for housing element update and related activities
3. ADU's related to housing elements

Dr. Williamson continued to summarize the four projects the four projects to be included:

1. Housing Element Background Information Process: County-wide Outreach
2. Technical Assistance in Preparing Housing Elements, Adoption and HCD Certification.
3. Assessment of Fair Housing and Vehicle Miles Traveled Components
4. Regional ADU Program: Templates, Ordinances and Plans.

Member Crosswhite shared that if VCOG chose not to take advantage of this funding opportunity, the funds would go to other sub-regional jurisdictions and would not be available to VCOG's Member Cities and Ventura County. Chair Parvin added that the VCOG's REAP Program had to happen very quickly and there was not a lot of time to keep the entire Council informed along the way. VCOG is a regional organization and this is an excellent opportunity to deploy a regional approach to solving some of the housing challenges we face in Ventura County.

Member Brown complemented staff for the comprehensive approach. She asked if any of the four projects could benefit the larger cities. Dr. Williamson replied that Project 3 involving the VMT and the new Affirmative Fair Housing Issues could be helpful to all the cities. It will also be important to all the jurisdictions for follow-up activity after the housing elements are submitted to HCD. Riley stated that VCOG Staff would maintain continuous contact with all the jurisdictions and a progress and issues matrix to help identify issues and problems where REAP Resources can intervene.

Member Luevanos asked about the VMT Statistics and if they would be adjusted to take into account the reduction in travel created by the COVID-19 Pandemic. Dr. Williamson replied that much of the data is pre-COVID-19 and the question is how much will work environments and habits change in a post COVID -19 Situation. For CEQA Compliance, the State no longer allows Level of Service measurements for documenting transportation impacts but now requires VMT Statistics. For REAP, VCTC would provide the Vehicle Miles Traveled Matrix to VCOG. If a jurisdiction is below the thresholds, they will not have an issue. If above the threshold then the VMT will have to be considered and mitigations included in the final housing element.

Amanda Fagan with VCTC commented that there was a dramatic downturn in VMT toward the beginning of the Pandemic but that has gradually been coming back and, currently there is only about a 14% decrease.

Member Brown asked if the VMT Requirement was a result of the Greenhouse Gas Emission Reduction requirements. Ms. Fagan explained Senate Bill 743 passed in 2013 (became mandatory on July 1, 2020) that requires jurisdictions to use VMT Statistics to measure transportation impacts for CEQA Review of plans and projects.

Member Luevanos asked if things like GIS Mapping of a city's or area-wide affordability data would be available. Dr. Williamson cited the technical assistance aspects of REAP where if a city or a number of cities requested this kind of product, VCOG could respond. Luevanos also asked if historical RHNA Performance data could be made available? Dr. Williamson suggested that that data is available at HCD and a Task could be added to assemble the data back to a certain date for all the Ventura County Jurisdictions.

**Motion** was made by Chair Parvin to approve Proposed REAP Projects, Budget and Time Schedule and Authorize Submittal of REAP- Sub-Regional Partnership Application to the Southern California Association of Governments (SCAG). The motion was **Seconded** by Member Crosswhite. Roll Call Vote- Ayes 8; Nays; 0. The Motion carried without opposition.

**A. Amendments to Fiscal Year 2020/2021 Budget p. 64** – Riley presented VCOG No. 2020-05 Amending the VCOG Operating Budget for F.Y. 2020-2021. Riley explained the features of the budget amendment including:



**INCOME:**

- CLU Community Benefit Research Grant – Supplemental Appropriation
- REAP Phase 1-Project Funds –SCAG Grant for FY 20/21 estimated at \$178,255
- 2020 Annual Dinner Sponsor Funds Transferred to 2021 Annual Dinner

**EXPENSE:**

- REAP Management and Admin Costs – \$16,375 – Added for REAP Program
- REAP Staffing Contract Costs - \$86,600 – Added for REAP Program
- REAP Other Direct Costs - \$73,280 – Added for REAP Program
- TOTAL – Added for REAP Program - \$178,255
- 2020 Annual Dinner Cancellation - \$6,000 Moved to Unearned Income Liability

Member Brown asked how frequently the Council would review the budget and receive spending and activity reports. Riley replied that staff would be providing regular financial reports to the Council and Admin Committee that would include REAP Expenditures as well as progress reports on REAP Tasks involving the various jurisdictions.

Chair asked if staff was aware of the details of proposals from any of the other COGs in the SCAG Region? Riley responded that staff has been in communication with other COGS and there is a variety of activity and interest. Many COGs are submitting applications with projects like those of VCOG; while others are wanting to change the rules to fit their area of interest and still others do not seem to be interested in participating. The SCAG Region COG Directors meet on a regular basis with SCAG Staff. Riley mentioned that SCAG's Housing Manager had remarked that VCOG was well ahead of the others as far as a detailed development of REAP Projects.

**Motion** was made by Member Kildee to adopt VCOG Resolution No. 2020-05. The Motion was **Seconded** by Member Huber. Roll Call: Ayes: 8 – Nays: 0. The Motion carried without opposition.

**8. BOARD MEMBER COMMENTS & REQUESTS FOR FUTURE AGENDA ITEMS –**

Member Luevanos suggested a future agenda item be devoted to emergency services for the having to seek shelter from the heat, from wildfire evacuation, etc. when we have no power due to emergency power shut-offs, and whether there is any regional plan that identifies cooling centers as well as other types of shelter where persons can go. The Council concurred that this would be an appropriate future agenda item.


**9. ADJOURNMENT** – Chair Parvin adjourned the meeting at 6:35 p.m. to November 12, 2020



**ITEM 6B**

**MEMORANDUM**

**TO:** Council Members and Alternates

**FROM:** Hugh R. Riley, Executive Director 

**SUBJECT:** Financial Report

**DATE:** November 12, 2020

**Recommendation:**

Receive and file Financial Report for Period ending November 6, 2020

**Discussion:**

This report transmits the Ventura Council of Governments (VCOG) Financial reports for the Budget Period to November 6, 2020

**Investments:**

The objectives of VCOG's adopted Investment Policy are safety, liquidity, and yield, with the foremost objective being safety. Prudence, ethics, and delegation of authority are the Policy's applied standards of care. Below is a summary of VCOG's investments that comply with the VCOG Investment Policy:

Institution	Investment Type	Maturity Date	Interest-FY to Date- 7/31/20	Rate	Balance
Bank of A	Maximizer 2635	N/A	\$ 1.59	0.03%*	\$47,083.94
Bank of A	CD-91000164558339	7/8/21	\$ .73**	0.05%	\$20,364.00

\* Variable

\*\* Earned but not paid-(Note: Available interest rate for bank certificates of deposit dropped to 0.05%).

The 2020-2021 F.Y. Budget was approved by the Council on June 11, 2020 and amended on September 10, 2020. The Financial Report for this period reflects expenditures for REAP Activity which included preparation of the Program Application and outreach surveys to member agency staffs for further input and project ideas.

**ATTACHMENTS:** Balance Sheet – As of November 6, 2020  
Profit and Loss – July 1, 2020 to November 6, 2020  
Budget vs. Actual - July 1, 2020 to November 6, 2020

# Ventura Council of Governments

## BALANCE SHEET

As of November 6, 2020

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
BofA - 5797	-905.00
BofA - 9045	84,012.02
BofA CD - 8339	20,331.60
BofA MM - 2635	47,083.54
<b>Total Bank Accounts</b>	<b>\$150,522.16</b>
Accounts Receivable	
Accounts Receivable (A/R)	1,916.00
<b>Total Accounts Receivable</b>	<b>\$1,916.00</b>
Other Current Assets	
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$152,438.16</b>
Other Assets	
Fraud	0.00
<b>Total Other Assets</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$152,438.16</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	25.36
<b>Total Accounts Payable</b>	<b>\$25.36</b>
Other Current Liabilities	
Payroll Liabilities	0.00
<b>Total Other Current Liabilities</b>	<b>\$0.00</b>
<b>Total Current Liabilities</b>	<b>\$25.36</b>
Long-Term Liabilities	
Unearned Income	6,000.00
<b>Total Long-Term Liabilities</b>	<b>\$6,000.00</b>
<b>Total Liabilities</b>	<b>\$6,025.36</b>
Equity	
Opening Balance Equity	111,291.04
Unrestricted Net Assets	-4,534.88
Net Income	39,656.64
<b>Total Equity</b>	<b>\$146,412.80</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$152,438.16</b>

# Ventura Council of Governments

## PROFIT AND LOSS

July 1 - November 6, 2020

	TOTAL
Income	
Dues Assessments	64,992.00
Other Types of Income	
Bank Interest	31.97
<b>Total Other Types of Income</b>	<b>31.97</b>
<b>Total Income</b>	<b>\$65,023.97</b>
<b>GROSS PROFIT</b>	<b>\$65,023.97</b>
Expenses	
Contract Services	
Accounting Fees	487.50
Executive Administration	14,625.00
<b>Total Contract Services</b>	<b>15,112.50</b>
Operations	
Advertising	68.00
Printing and Copying	37.36
Website	755.00
<b>Total Operations</b>	<b>860.36</b>
Other Types of Expenses	
Insurance - Liability, D and O	1,868.94
<b>Total Other Types of Expenses</b>	<b>1,868.94</b>
REAP Project Costs	
Project 1 - Application and Oversight	7,469.76
<b>Total REAP Project Costs</b>	<b>7,469.76</b>
Travel and Meetings	
Meals	55.77
<b>Total Travel and Meetings</b>	<b>55.77</b>
<b>Total Expenses</b>	<b>\$25,367.33</b>
<b>NET OPERATING INCOME</b>	<b>\$39,656.64</b>
<b>NET INCOME</b>	<b>\$39,656.64</b>

# Ventura Council of Governments

## BUDGET VS. ACTUALS: VCOG ANNUAL BUDGET 7/1/20 - 6/30/21 - FY21 P&L

July 2020 - June 2021

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
Annual Dinner Tickets		500.00	500.00
Dues Assessments	64,992.00	64,992.00	0.00
<b>Investments</b>			
Interest-Savings, Short-term CD		20.00	20.00
<b>Total Investments</b>		<b>20.00</b>	<b>20.00</b>
REAP Income		178,255.00	178,255.00
Research Grant Appropriation		8,000.00	8,000.00
<b>Total Income</b>	<b>\$64,992.00</b>	<b>\$251,767.00</b>	<b>\$186,775.00</b>
<b>GROSS PROFIT</b>	<b>\$64,992.00</b>	<b>\$251,767.00</b>	<b>\$186,775.00</b>
<b>Expenses</b>			
<b>Contract Services</b>			
Accounting Fees	487.50	2,550.00	2,062.50
Audit		5,250.00	5,250.00
Executive Administration	14,625.00	45,000.00	30,375.00
Legal Fees		370.00	370.00
Research Grant - CLU		8,000.00	8,000.00
<b>Total Contract Services</b>	<b>15,112.50</b>	<b>61,170.00</b>	<b>46,057.50</b>
<b>Operations</b>			
Printing and Copying	37.36	1,500.00	1,462.64
Supplies		600.00	600.00
Website	755.00	1,500.00	745.00
<b>Total Operations</b>	<b>792.36</b>	<b>3,600.00</b>	<b>2,807.64</b>
<b>Other Types of Expenses</b>			
Insurance - Liability, D and O	1,868.94	1,800.00	-68.94
<b>Total Other Types of Expenses</b>	<b>1,868.94</b>	<b>1,800.00</b>	<b>-68.94</b>
<b>REAP Project Costs</b>			
Project 1 - Application and Oversight	7,469.76	8,000.00	530.24
Project 2 - Administration		5,025.00	5,025.00
Project 2 - TASK A		6,000.00	6,000.00
Project 2 - TASK B		6,000.00	6,000.00
Project 2 - TASK C		4,000.00	4,000.00
Project 2 - TASK D		12,500.00	12,500.00
Project 3 - Administration		6,025.00	6,025.00
Project 3 - TASK A		12,500.00	12,500.00
Project 3 - TASK B		10,000.00	10,000.00
Project 3 - TASK C		6,200.00	6,200.00
Project 3 - TASK D		24,490.00	24,490.00
Project 3 - TASK E		11,780.00	11,780.00
Project 3 - TASK F		39,410.00	39,410.00
Project 4 - Administration		5,325.00	5,325.00
Project 4 - TASK A		4,000.00	4,000.00

# Ventura Council of Governments

## BUDGET VS. ACTUALS: VCOG ANNUAL BUDGET 7/1/20 - 6/30/21 - FY21 P&L

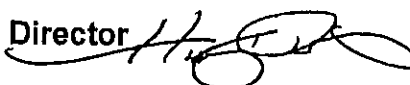
July 2020 - June 2021

	TOTAL		
	ACTUAL	BUDGET	REMAINING
Project 4 - TASK B		6,000.00	6,000.00
Project 4 - TASK C		8,000.00	8,000.00
Project 4 - TASK D		3,000.00	3,000.00
<b>Total REAP Project Costs</b>	<b>7,469.76</b>	<b>178,255.00</b>	<b>170,785.24</b>
Travel and Meetings			
Annual Dinner		7,500.00	7,500.00
Conference and Meetings		4,842.00	4,842.00
Travel		600.00	600.00
<b>Total Travel and Meetings</b>		<b>12,942.00</b>	<b>12,942.00</b>
<b>Total Expenses</b>	<b>\$25,243.56</b>	<b>\$257,767.00</b>	<b>\$232,523.44</b>
<b>NET OPERATING INCOME</b>	<b>\$39,748.44</b>	<b>\$ -6,000.00</b>	<b>\$ -45,748.44</b>
<b>NET INCOME</b>	<b>\$39,748.44</b>	<b>\$ -6,000.00</b>	<b>\$ -45,748.44</b>



**ITEM 6C**

**MEMORANDUM**

**TO:** Council Members and Alternates  
**FROM:** Hugh Riley, Executive Director   
**SUBJECT:** Register of Warrants and Debt Card Transactions  
**DATE:** November 12, 2020

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**Recommendation:**

Approve the Register of Warrants for expenditures and Debit Card Transactions incurred from September 4, 2020 to November 6, 2020.

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**Discussion:**

This report presents expenditures including bank debit card transactions incurred by the Ventura Council of Governments for the period September 4, 2020 to November 6, 2020

It is prepared in addition to the Financial Report so that the Council may be fully informed as to the expenditure of funds for services and other costs to the organization.

**ATTACHMENTS:** Warrant and Debit Card Registers



**Register of Warrants  
Ventura Council of Governments  
November 12, 2020**

Transactions from September 5, 2020 to November 6, 2020

<u>Check #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
392	09/05/20	PostNet CA110	09/01/20	Printing & Copying	\$ 12.00
393	09/08/20	Caroline Carter	09/08/20	Accounting Services 8-20	\$ 195.00
394	09/22/20	Alliant Insurance Services	09/10/20	SLIP Policy Renewal to 9-29-21	\$ 1,868.94
395	10/02/20	Chris Williamson	10/01/20	Consulting Services (REAP)	\$ 1,900.00
396	10/05/20	Hugh Riley, Pro. Management, LLC	10/01/20	Executive Administration- Sept.	\$ 4,375.00
397	10/05/20	Hugh Riley, Pro. Management, LLC	10/01/20	REAP Application & Oversight	\$ 1,562.50
398	10/05/20	Caroline Carter	10/01/20	Accounting Services 9-20	\$ 162.50
399	10/05/20	Caroline Carter	10/05/20	Accounting Services (REAP)	\$ 260.00
400	10/06/20	PostNet CA110	10/01/20	Printing Application (REAP)	\$ 72.26
401	11/02/20	Chris Williamson	11/01/20	Consulting Services (REAP)	\$ 2,175.00
402	11/02/20	Hugh Riley, Pro. Management, LLC	11/01/20	Executive Administration- Oct.	\$ 2,250.00
403	11/02/20	Hugh Riley, Pro. Management, LLC	11/01/20	REAP Application & Oversight	\$ 1,500.00

**Register of Debit Card Transactions  
Ventura Council of Governments**

**November 12, 2020**

Transactions from September 5, 2020 to November 6, 2020

<u>Card #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
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NONE



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEMORANDUM**

**ITEM 6D**

**TO:** Council Members and Alternates  
**FROM:** Hugh Riley, Executive Director   
**SUBJECT:** Engagement Letter with Independent Auditor- 2019-2020 Audit  
**DATE:** November 12, 2020

**Recommendation:**

Receive Engagement Letter (Attachment) with Eide Bailly, CPAs & Business Advisors, for professional financial auditing services at a not-to exceed cost of \$5,250 for Fiscal Year 2019-2020 and confirm the Executive Director's to acceptance of the Engagement Letter as recommended by the VCOG Admin Committee.

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**Discussion:**

On January 14, 2010, VCOG approved an Agreement for Professional Auditing Services for Fiscal Years 2009/2010 as an Optional Auditing Task with VTD. That contractual agreement has been extended through succeeding years concluding with the audit for Fiscal Year 2018-2019. The fee for services for the 2018-2019 Audit was \$5,000. EideBailly CPAs & Business Advisors, has proposed a fee of \$5,250 for the new audit based on the amount of work/hours they incurred during the audit last year and the changes that have been made in VCOGs accounting system and practices. There were no negative findings in the previous year's Financial Statements

The Engagement Letter for Professional Financial Auditing Services for the 2019-2020 Fiscal Year is attached.

**ATTACHMENT:** Engagement Letter from Eide Bailly, CPA's & Business Advisors.



September 24, 2020

Ventura Council of Governments  
Moorpark, California

The following represents our understanding of the services we will provide to Ventura Council of Governments (Council).

You have requested that we audit the governmental activities and the general fund information of the Council, as of June 30, 2020, and for the year then ended, and the related notes, which collectively comprise the Council's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Budgetary Comparison Schedule – General Fund

#### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*, and/or state or regulatory audit requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with *Government Auditing Standards* and/or state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Council's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:

- i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.

The Council's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

## **Reporting**

We will issue a written report upon completion of our audit of the Council's basic financial statements. Our report will be addressed to the governing body of the Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

## **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

## **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Kinnaly Soukhaseum is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately March 2021.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. We estimate that our fee for the audit will not exceed \$5,250. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Council's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management and the Board of Directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability office pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability office. The oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability office may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.



Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing audit services for the Council.

#### **DISPUTE RESOLUTION**

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

##### ***Mediation***

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Rancho Cucamonga.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.

**INDEMNITY**

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

**ASSIGNMENTS PROHIBITED**

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



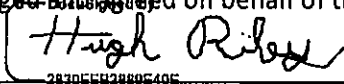
Kinnaly Soukhaseum  
Partner

\*\*\*\*\*

**RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Ventura Council of Governments by:

Signature:   
2830EE82880E40E

Name, Title: Hugh Riley, Executive Director

Date: 9/25/2020

**Certificate Of Completion**

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Subject: VCOG 2020 Engagement Letter for your e-Signature

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Initials: 0

Deborah Lewis

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4310 17th Ave. S.

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Fargo, ND 58103

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dlewis@eldebally.com

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9/24/2020 11:22:57 AM

dlewis@eldebally.com

**Signer Events**

Hugh Riley

ridgeriley@msn.com

Security Level: Email, Account Authentication (None)

**Signature**

DocuSigned by:  
*Hugh Riley*  
2830EED2089E40E...

**Timestamp**

Sent: 9/24/2020 11:25:59 AM

Viewed: 9/25/2020 9:17:17 AM

Signed: 9/25/2020 9:20:35 AM

Signature Adoption: Drawn on Device

Using IP Address: 76.94.242.20

**Electronic Record and Signature Disclosure:**

Accepted: 9/25/2020 9:17:17 AM

ID: d6644f82-86c7-4478-8d59-df73f8442ae5

Company Name: Elde Bally LLP

**In Person Signer Events**

Signature

Timestamp

**Editor Delivery Events**

Status

Timestamp

**Agent Delivery Events**

Status

Timestamp

**Intermediary Delivery Events**

Status

Timestamp

**Certified Delivery Events**

Status

Timestamp

**Carbon Copy Events**

Status

Timestamp

Kinnaly Soukhaseum

**COPIED**

Sent: 9/24/2020 11:25:59 AM

ksoukhaseum@eldebally.com

Security Level: Email, Account Authentication (None)

**Electronic Record and Signature Disclosure:**

Not Offered via DocuSign

**Witness Events**

Signature

Timestamp

**Notary Events**

Signature

Timestamp

**Envelope Summary Events**

Status

Timestamps

Envelope Sent

Hashed/Encrypted

9/24/2020 11:25:59 AM

Certified Delivered

Security Checked

9/25/2020 9:17:17 AM

Signing Complete

Security Checked

9/25/2020 9:20:35 AM

Completed

Security Checked

9/25/2020 9:20:35 AM

Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

## **CONSUMER DISCLOSURE**

From time to time, Eide Bailly LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through your DocuSign, Inc. (DocuSign) Express user account. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the "I agree" button at the bottom of this document.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. For such copies, as long as you are an authorized user of the DocuSign system you will have the ability to download and print any documents we send to you through your DocuSign user account for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign "Withdraw Consent" form on the signing page of your DocuSign account. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use your DocuSign Express user account to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through your DocuSign user account all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact Eide Bailly LLP:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [salesforcehelpdesk@eidebailly.com](mailto:salesforcehelpdesk@eidebailly.com)

**To advise Eide Bailly LLP of your new e-mail address**

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to us at [salesforcehelpdesk@eidebailly.com](mailto:salesforcehelpdesk@eidebailly.com) and in the body of such request you must state: your previous e-mail address, your new e-mail address. We do not require any other information from you to change your email address..

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Browsers (for SIGNERS):	Internet Explorer 6.0, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum