

**FIRST AMENDMENT TO
DESIGN PROFESSIONAL SERVICES AGREEMENT**

THIS FIRST AMENDMENT TO AGREEMENT is made and entered into this ____ day of February, 2026, by and between the City of Merced, a California Charter Municipal Corporation (“City”), and Vasquez & Company, a LLP, (“Consultant”).

WHEREAS, City is undertaking a project to conduct a separate financial and compliance audit on the California Violence Intervention & Prevention (CalVIP); and,

WHEREAS, City and Consultant have previously entered into an Services Agreement (“Agreement”) dated January 1st, 2026; and,

WHEREAS, City and Consultant desire to amend said Agreement to provide for additional services in connection with said project.

NOW, THEREFORE, the parties hereto, in consideration of the mutual covenants hereinafter recited, agree as follows:

1. Section 1, “ADDITIONAL WORK,” is hereby added to the Agreement to read as follows:

Consultant shall perform the additional work outlined in the proposal from Consultant to City dated January 1, 2026, attached hereto as Exhibit “1” and provide final reports to submit to grantor before June 22th, 2026.

2. Section 1, “ADDITIONAL COMPENSATION,” is hereby added to the Agreement to read as follows:

City shall pay to Consultant the not to exceed additional sum of Seven Thousand Five Hundred Dollars (\$7,500) for the additional work described in the proposal attached hereto as Exhibit “1” and in accordance with the rates set forth on Exhibit “1.”

3. Except as herein amended, the Agreement dated January 1, 2026, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have caused this 1st Amendment to Agreement to be executed on the date first above written.

CITY OF MERCED
A California Charter Municipal
Corporation

BY: _____
D. Scott McBride
City Manager

ATTEST:
D. SCOTT MCBRIDE, CITY CLERK

BY: _____
Assistant/Deputy City Clerk

APPROVED AS TO FORM:
CRAIG J. CORNWELL, CITY ATTORNEY

BY: Craig Cornwell 2/6/2026
City Attorney Date

ACCOUNT DATA:
M. VENUS RODRIGUEZ, FINANCE OFFICER

BY: _____
Verified by Finance Officer

CONSULTANT

BY: Roger Martinez
(Signature)

Roger Martinez
(Typed Name)

Its: Partner
(Title)

BY: Cristy A. Canieda 2/11/2026
(Signature)

CRISTY A. CANIEDA
(Typed Name)

Its: Partner
(Title)

Taxpayer I.D. No. 33-0700332

ADDRESS: 655 N. Central Avenue
Suite 1550, Glendale, CA 91203

TELEPHONE: 213-873-1720

FAX: _____

E-MAIL: _____



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213-873-1700
OFFICE

LOS ANGELES
SAN DIEGO
IRVINE
SACRAMENTO
FRESNO
PHOENIX
LAS VEGAS
MANILA, PH

November 24, 2025

Kuljit Singh
Deputy Finance Officer
City of Merced
678 W. 18th St
Merced, CA 95340

Re: Vasquez & Company LLP Proposal Letter for Program Audit Services to the City of Merced

Vasquez & Company LLP ("Vasquez," "we," "us," or "our") is pleased to provide this proposal letter to the City of Merced (the "City," "you," or "your") to perform a separate financial and compliance audit on the California Violence Intervention & Prevention (CalVIP) Program for the period October 1, 2022, through December 31, 2025.

Vasquez performs numerous audits of federal and state programs in accordance with auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and in Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Professional Fees

Our fees for the services outlined in this proposal are based on our estimates of the time needed to complete the project at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The fees are based on the assumption that unexpected circumstances will not be encountered during the audit, along with the following:

1. Staff available to answer questions within the agreed timeframe.
2. Audit fieldwork procedures will be done remotely.
3. No instances of fraud that will require additional procedures.
4. Staff will prepare all financial statements/schedules.
5. All information requested is provided within the agreed timeframe.
6. The information provided is complete and correct for the year being audited.
7. Other unforeseen events such as:
 - a. Accounting problems.
 - b. Litigation.
 - c. Changes in your business or business environment.
 - d. Contractual difficulties with suppliers, third-party service providers, or clients.



The cost proposal contains all pricing information relative to performing the audit engagement described in this letter. The total all-inclusive maximum price contains all direct and indirect costs, including all administrative fees.

Services	Fees
Audit of the CalVIP Program	\$ 7,500

Should the need arise to incur more hours due to unexpected circumstances or additional services outside our scope, we will perform those procedures using the hourly rates as follows:

Position	Rate
Partners	\$ 375
Managers	225
Supervisors	180
Senior Auditors	150

Vasquez remains committed to providing the highest level of customer service, and I trust you will continue to find Vasquez particularly qualified to serve the City. I, Cristy Canieda, Partner with Vasquez & Company LLP, am authorized to represent the firm and to sign a contract with the City.

VASQUEZ & COMPANY LLP

Cristy Canieda
Partner, Government Practice leader
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