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August 6, 2026

Monica Nino, County Administrator
County Administration Building
1025 Escobar Street, 4th Floor
Martinez, California 94553-1229

Joanne Bohren, Auditor Controller
Finance Building
625 Court Street
Martinez, California 94553-1229

Dear Ms. Nino and Ms. Bohren,

This letter amends and supplements our Arrangement Letter dated July 9, 2026 (the "Arrangement Letter"), related to our audit of the County of Contra Costa's (the County) financial statements for the fiscal year ending June 30, 2026, conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS").

Purpose of Amendment

Since the execution of our original Arrangement Letter, certain matters have become known to us, including publicly reported information regarding an ongoing federal investigation involving a County elected official, as well as additional information that has come to our attention concerning functions within that office that may be relevant to our assessment of audit risk.

Consistent with applicable professional auditing standards, we are required to evaluate information obtained during the course of an engagement and reassess risks that may affect the nature, timing, and extent of audit procedures necessary to achieve the objectives of the engagement. Based on our evaluation of these developments, we have determined that modifications to our planned audit approach are necessary.

Expanded Scope of Professional Services

As a result of the matters described above, we will perform additional procedures that we deem necessary to address the increased level of audit risk and to obtain sufficient appropriate audit evidence in support of our audit opinions and reports.

The additional work may include expanded consideration of matters affecting risk assessment, internal control, compliance, governance, management representations, financial reporting impacts, and other matters relevant to the audit of the County's financial statements and our responsibilities under applicable professional standards.

In addition, at the County's request, we will expand the scope of our audit procedures to include additional consideration of certain property tax administration activities and related processes that may be relevant to the County's financial reporting and audit objectives. The nature, timing, and extent of such procedures will be determined by our professional judgment and may be modified as circumstances warrant.

Nothing contained in this amendment should be interpreted as a determination regarding the validity of any allegation, assertion, investigation, or claim, nor should it be construed as a forensic investigation, fraud examination, performance audit, or independent investigative engagement unless separately agreed to in writing.

Additional Fees

Due to the increased audit risk, expanded audit scope, inclusion of additional procedures requested by the County, additional professional time required, heightened levels of supervision and review, and other engagement considerations arising from the matters described above, our estimated fees for the engagement will increase by $250,000.

Should circumstances arise that require significantly more effort than currently anticipated, including the emergence of additional information relevant to our risk assessment or audit responsibilities, we will communicate with management as promptly as practicable regarding any further adjustments to fees or scope.

Other Terms

Except as specifically modified by this amendment, all terms and conditions contained in the original Arrangement Letter remain in full force and effect. While this amendment is expanding the audit procedures, we are expecting to conduct this additional work within the existing audit schedule and meet the report deadlines as outlined in our audit contract (December 31 for the Independent Auditor' Report). This expectation is contingent upon the cooperation of the Assessor's Office and providing timely responses to requests for information and documentation.

David Bullock is the engagement partner for the audit services specified in this letter and is responsible for supervising MGO services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

We appreciate the cooperation of County management and those charged with governance and look forward to continuing to serve the County. We remain committed to conducting our work in accordance with applicable professional standards while maintaining the highest degree of independence, objectivity, and professional care.

Sincerely,

Macias Gini & O'Connell LLP

By: David Bullock
David Bullock, CPA
Partner

ACCEPTED AND AGREED

County of Contra Costa

By:___________________________________
Monica Nino, County Administrator

Date: _________________________________

County of Contra Costa

By:___________________________________
Joanne Bohren, Auditor Controller

Date: _________________________________