

TOWN OF PORTOLA VALLEY
Regular Meeting of the Town Council
Wednesday, March 27, 2024
REGULAR SESSION 7:00 PM

Sarah Wernikoff, Mayor
Judith Hasko, Vice Mayor
Jeff Aalfs, Councilmember
Mary Hufty, Councilmember
Craig Taylor, Councilmember

REGUAR SESSION HYBRID MEETING

HISTORIC SCHOOLHOUSE- 765 Portola Road, Portola Valley, CA 94028

Remote Public Comments: Meeting participants are encouraged to submit public comments in writing in advance of the meeting. Please submit your comments using this [online form](#) by 1:00 PM on the day of the meeting. Time permitting, your correspondence will be uploaded to the website. All received questions will be forwarded to Council, Commission, or Committee members for consideration during the meeting and included in the public record. Additionally, technology permitting, the public body will take questions using the Raise Hand button for those who attend the meeting online or by phone. Phone callers may provide comments by pressing *9 on their phone to "raise your hand" and *6 to mute/unmute themselves. The meeting Chair will call on people to speak by the phone number calling in. Remote participation is provided as a supplemental way to provide public comment, but this method does not always work. The public is encouraged to attend in person to ensure full participation.

Assistance for People with Disabilities: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Town Clerk at (650) 851-1700 or by email at towncenter@portolavalley.net. Notification 48 hours prior to the meeting will enable the Town to make reasonable arrangements to ensure accessibility to this meeting.

VIRTUAL PARTICIPATION VIA ZOOM

To access the meeting by computer:

<https://us06web.zoom.us/j/81741608514?pwd=YQUvgJwNzG8aZhtTlswtgLicbGmX2K.1>

Webinar ID: 817 4160 8514

Passcode: 785974

To access the meeting by phone:

1-669-900-6833 or 1-888-788-0099 (toll-free)

*Mute/Unmute – Press *6 / Raise Hand – Press *9*

- 1. CALL TO ORDER**
- 2. PRESENTATIONS/PROCLAMATIONS**
 - a. **Presentation** by Farmers Market Good Roots
 - b. **Presentation** by Sequoia Health Care District 10
- 3. TOWN MANAGER REPORT**

There are no written materials, and the Town Council does not take action under this agenda item.
- 4. ORAL COMMUNICATIONS**

Persons wishing to address the Town Council on any subject may do so now. Please note, however, that the Council is not able to undertake extended discussion or action tonight on items not on the agenda. *Each speaker's time is limited to three minutes.*

5. CONSENT AGENDA

- a. **Approval** of Warrant List for March 27, 2024
- b. **Approval** of Pinpoint Contract
- c. **Approval** of Committee & Commission Assignment updates
- d. **Approval** of Waiver of Conflict Leigh Prince

6. REGULAR AGENDA

- a. **Approve** Maze & Associates agreements for FY 2021-22 and FY 2022-23 for Auditing Services

7. COUNCIL SUBCOMMITTEE, LIAISON COMMITTEE, AND REGIONAL AGENCIES

REPORTS Oral and written reports arising out of Council subcommittee and liaison appointments to both in-town and regional committees and initiatives. The Town Council does not take action under this agenda item.

8. ADJOURNMENT

The next Regular Town Council meeting will be held on April 10, 2024, at 7:00 PM

Land Acknowledgement:

The Town of Portola Valley acknowledges the colonial history of this land we dwell upon the unceded territory of the Ramaytush (rah-my-toosh) Ohlone, Tamien Nation, and Muwekma (mah-WEK-mah) Ohlone, who endured a human and cultural genocide that included removal from their lands and their sacred relationship to the land. Portola Valley recognizes that we profit from the commodification of land seized from indigenous peoples and now bear the ecological consequences. We seek to understand the impact of these legacies on all beings and to find ways to make repair.

Item 2

There are no written materials for this Item.

Item 3

There are no written materials for this Item.

Submitter DB ID 7207
IP Address [REDACTED]
Submission Recorded On 03/20/2024 11:36 AM
Time to Take the Survey 4 minutes, 59 secs.

Page 1

1. First and Last Name

Stephen Allen

2. Email address (will not be publicly displayed)

[REDACTED]

3. Organization (Enter name of organization, business, or non profit if you are submitting comments on their behalf.)

Not answered

4. Street address (will not be publicly displayed)

[REDACTED]

5. City

Portola Valley

6. State

CA

7. Zip Code

94028

8. Date of Meeting you are submitting comment for.

03/20/2024

9. Agenda Item number or name

Stephen Allen

10. Comment

Sirs,

Attached is an e-mail I sent out to our neighborhood of Woodside Highlands last night concerning Ordinance 24-01. I have received lots of only positive comments and agreement on the points raised. Many neighbors are unaware of this document and the details

There is serious concern that this ordinance is being rushed through without the details being shared with the community in full, and that many aspects of this ordinance will be impossible to implement. I appreciate there may have to be some subjectivity needed in interpreting this ordinance, however that is not reflected in the ordinance itself, and this is important given that this will become a legally enforceable document. The costs to many residents of complying to the ordinance will in some cases be very significant. In other cases, certain clauses within the ordinance are clearly unenforceable.

I see that there is an amendment to the Ordinance that requires to start the adoption process from the beginning. The change was absolutely necessary to avoid legal challenges from residents. However, the ordinance still needs much more detailed review to ascertain whether it can be fully implemented across the entire neighborhood fairly and in compliance to all aspects of the ordinance.

I would like these comments to be taken into account.

Thank you for your consideration.

Kindest regards


Stephen. Allen

██████████
PORTOLA VALLEY

CA94028
██████████

11. Optional: You can upload a copy of your comments.

[Re Highlands Article in Almanac Worth Reading.pdf](#)

From: Steve Allen [REDACTED] 
Subject: Re: [Highlands] Article in Almanac Worth Reading
Date: March 19, 2024 at 7:58 PM
To: Teresa Godfrey [REDACTED]
Cc: Woodside Highlands highlands@groups.io
Bcc: Steve Allen [REDACTED]



Thank you Teresa for bringing this to our attention.

I only became aware of this ordinance a few weeks ago when you kindly send out a draft copy (attached). I could not find any update on Portola Valley's website.

Craig Taylor is quoted in the local press as stating that the fire department has done a great job communicating this to the community but I don't agree. There is a world of difference between some summary of what is meant by 'defensible space' discussed at neighborhood meetings, and the language and measures proposed in this ordinance which is something that is legally enforceable.

The proposed ordinance is going to tie up our fire department with policing the community and for many practical reasons will end up being unenforceable. **I urge our neighbors to read this document and voice your opinions to the town before it becomes adopted and forces us all to either spend thousands (or even tens of thousands) of dollars on becoming compliant, or being cited, or involved in legal action.** Some of the measures if rigorously enforced will also devastate our beautiful neighborhood. In other cases, the measures are clearly unenforceable in which case the ordinance becomes a mockery.

The whole ordinance looks like a technical document dreamt up by so called 'experts', lawyers and officials without any consideration to cost, practical implementation and enforcement.

I implore neighbors to read the detailed requirements because the reality of implementing this ordinance are egregious.

For example, there are houses in our neighborhood that have trees growing up through the middle of their homes! How will 'defensible space' be enforced for those individuals?

There are many wooden fences and structures close to roads and driveways. Are they to be removed or replaced given that they are classed as 'ladder fuels' and cannot be within 5 feet of a roadway or driveway?

Roads will be required to be cleared of 'hazardous materials' **10 feet either side of the roadway**. This includes leaves more than 4" inches in depth. We live in the woods for goodness sake! Even private drives will require this 5 feet to either side.

At the side of Trinity Lane we do not have 10 feet of cleared vegetation on either side of the road (to a maximum depth of 4"). How is that even possible given that it is steeply sloping woodland with lots of debris falling all the time. It is woodland!

There are trees that have fallen down in some areas. Those will have to be removed. Wood piles even in Zone 2 will have to be 10ft away from combustible material 'in any direction'. That is a lot of space.

Then in zones zero and one, expect to start removing shrubs, trees, vegetation because much of this will be non-compliant. Plants will have to be of an approved type and be a certain space apart. There will be a list of "approved plants" - oh my!

If you live amongst trees on steep spacing land, you will be expected to remove branches on the trees up to 15 feet above ground and remove surface fuels. In dense woodland this is a potentially massive undertaking.

There are derelict and un-occupied homes in the neighborhood some of which are in a poor state of repair. How will the ordinance be enforced on those I ask?

If you want to sell you house, the ordnance will require you to obtain a certificate from the local fire officer, which means that if you are not in compliance, the cost of making changes will fall on you before you can sell your house. More bureaucracy, more cost.

If you think this will not cost much, think again. The ordinance even states:

"The Fire District understands that this Ordinance will require much time, energy, and resources, especially on large properties and that owners will not be cited for non-compliance with the ordinance if they can show evidence of **substantial progress toward compliance within the past year as determined by the Fire Code Official** and recorded in an approved Wildfire Safety Plan."

How magnanimous! It is clear that for many properties, the cost could be substantial.

Unfortunately this ordinance only refers to measures we can take to prevent the spread of fire - cutting down trees, fences, clearing ground, concreting over everything etc... - and yet I have seen nothing from Portola Valley about preventing the cause of fires in the first place. It is humans that cause 95 of all fires in California (source: Cal Fire).

The ordinance makes no mention of the risk of downed electricity lines or that PG&E equipment failure was behind some of the largest and most devastating loss of property and life in California history.

What action is Portola Valley taking to compel PG&E to reduce the risk of causing fires by undergrounding all high tension transmission lines in our neighborhood? Note: PG&E has prioritized Menlo Park over our neighborhood for undergrounding power lines due to a formula based on traffic volumes and housing density and yet has nothing to do with high fire risk.... In the meantime, the risk of fire due to downed power lines remains very real and high.

I understand the essence of good housekeeping to reduce fire risk and the spread of fire, but this ordinance as written goes well beyond common sense and will become unenforceable. The fire department will have to interpret the ordinance in the context of the widely varying and unique circumstances of our neighborhood, and in so doing they will have to turn a blind eye to requirements which will be clearly unenforceable. As such anyone unfortunate enough to be cited will be well advised to find a lawyer and sue the city for unfairly implementing an ordinance.

Rather than get to that situation, I think it better for the community to voice their concerns to the Town of Portola Valley, request a much

rather than get to that situation, I think it better for the community to voice their concerns to the town of Portola valley, request a much longer time for consultation and informing the neighborhood, and, before any implementation, consider a serious re-write of the ordinance to make it practical and enforceable to all.

Kind regards
Steve Allen

On Mar 18, 2024, at 12:14 PM, Teresa Godfrey [REDACTED] wrote:

These proposed Fire Ordinances will have an impact on all of us.
Teresa

[https://www.almanacnews.com/news/2024/03/15/fire-marshal-makes-case-for-new-ordinance-to-prevent-wildfires-in-woodside-portola-valley/?utm_medium=email&utm_source=Embarcadero+Mailing+List+%28including+SLJ+Members%29&utm_campaign=75a3808426-EMAIL_CAMPAIGN_2024_03_13_06_22&utm_term=0_-75a3808426-\[LIST_EMAIL_\]](https://www.almanacnews.com/news/2024/03/15/fire-marshal-makes-case-for-new-ordinance-to-prevent-wildfires-in-woodside-portola-valley/?utm_medium=email&utm_source=Embarcadero+Mailing+List+%28including+SLJ+Members%29&utm_campaign=75a3808426-EMAIL_CAMPAIGN_2024_03_13_06_22&utm_term=0_-75a3808426-[LIST_EMAIL_])



Fire marshal makes case for new ordinance to prevent wildfires in Woodside, Portola Valley

The Woodside Fire Protection District is in the midst of amending its fire code. Some residents are worried what changes could mean to them financially.

www.almanacnews.com

Groups.io Links:

You receive all messages sent to this group.

[View/Reply Online \(#4691\)](#) | [Reply To Sender](#) | [Reply To Group](#) | [Mute This Topic](#) | [New Topic](#)
[Your Subscription](#) | [Contact Group Owner](#) | [Unsubscribe](#) [REDACTED]

Defensible Space and Fuel .pdf



TOWN OF PORTOLA VALLEY
Warrant Disbursement Journal
March 27, 2024

Claims totaling \$230,467.66 having been duly examined by me and found to be correct are hereby approved and verified by me as due bills against the Town of Portola Valley.

Date _____

Sharif Etman, Town Manager

Motion having been duly made and seconded, the above claims are hereby approved and allowed for payment.

Signed and sealed this (Date) _____

Corie Stocker , Assistant Town Manager

Mayor

Check Register

Check Number	Vendor Number	Vendor Name	Check Amount	Check Date	BW	Check Type
Checks for Cash		Account: 910-11011-000				
4018	44	BANK OF AMERICA	9,452.15	03/27/24		EFTPS
4019	55	BILL HAMILTON ROOFING	1,000.00	03/27/24		
4020	59	BMI	6.44	03/27/24		
4021	78	CALIFORNIA WATER SERVICE CO	2,336.29	03/27/24		
4022	82	CAPIO	675.00	03/27/24		
4023	110	CITY OF FOSTER CITY	1,701.00	03/27/24		
4024	121	SCA OF CA, LLC	1,990.56	03/27/24		
4025	124	COMCAST	709.05	03/27/24		
4026	127	CONTEMPORARY ENGRAVING CO.	210.05	03/27/24		
4027	135	CSG CONSULTANTS INC	14,841.75	03/27/24		
4028	177	EXPRESS PLUMBING-EPS INC.	403.25	03/27/24		
4029	203	GREEN HALO SYSTEMS	114.00	03/27/24		
4030	213	HILLYARD INC	727.32	03/27/24		
4031	218	MISSIONSQUARE RETIREMENT	5,795.30	03/27/24		EFTPS
4032	234	J. W. ENTERPRISES	546.88	03/27/24		
4033	267	KARI CHINN	433.26	03/27/24		
4034	275	KRUPKA CONSULTING	2,100.00	03/27/24		
4035	276	KUTZMANN & ASSOCIATES	36,519.55	03/27/24		
4036	334	NOLTE ASSOCIATES INC	12,309.50	03/27/24		
4037	350	PARADISE POOLS & GARDENS	3,121.71	03/27/24		
4038	367	PG&E	3,092.69	03/27/24		EFTPS
4039	376	PORTOLA VALLEY HARDWARE	713.35	03/27/24		
4040	394	RJ DAILEY	5,762.59	03/27/24		
4041	403	RON RAMIES AUTOMOTIVE INC.	381.15	03/27/24		
4042	428	SHARP BUSINESS SYSTEMS	65.51	03/27/24		
4043	437	SMALL BUSINESS BENEFIT PLAN TR	2,746.80	03/27/24		
4044	448	STATE COMP INSURANCE FUND	6,005.67	03/27/24		EFTPS
4045	486	VANCE BROWN INC.	13,649.00	03/27/24		
4046	505	WOODSIDE FIRE PROTECTION DISTR	23,330.40	03/27/24		
4047	642	CYBERTARY.COM	879.00	03/27/24		
4048	680	MILLIMAN	1,500.00	03/27/24		
4049	730	URBAN PLANNING PARTNERS INC	13,023.75	03/27/24		
4050	749	WENDELL BIRKHOFFER	14,000.00	03/27/24		
4051	860	STEPFORD	300.00	03/27/24		
4052	933	HEIRLOOM CATERING CO	7,285.31	03/27/24		
4053	949	PORTER CAPITAL CORPORATION	3,638.25	03/27/24		
4054	953	DAVID BAILIS	5,000.00	03/27/24		
4055	1064	HDL COREN & CONE	750.00	03/27/24		
4056	1067	KRISCH & COMPANY	26,950.50	03/27/24		
4057	1121	LIVIA SOHN	1,000.00	03/27/24		
4058	1123	SOD BUILDERS INC	758.75	03/27/24		
4059	1124	WILLIAM LEE	1,641.88	03/27/24		
4060	1125	PV PALOOZA FOUNDATION	3,000.00	03/27/24		

Check Register

Check Number	Vendor Number	Vendor Name	Check Amount	Check Date	BW	Check Type
Check totals:			206,121.85			
ACH totals:						
EFTPS totals:			24,345.81			
Wire transfer totals:						
Payment Manager totals:						
GRAND TOTALS			230,467.66			
Check totals:			206,121.85			
ACH totals:						
EFTPS totals:			24,345.81			
Wire transfer totals:						
Payment Manager totals:						
GRAND TOTALS			230,467.66			

Check Date	Check Number	Special Information	Net Check Amount	Total Invoices Paid	Invoice Number
Vendor: 03/27/24	44	BANK OF AMERICA February Statement	9,452.15	9,452.15	1388-FEB24
Vendor: 4019	55	BILL HAMILTON ROOFING Deposit Refund, 260 Golden Hills	1,000.00	1,000.00	BLDR0006-2024
Vendor: 4020	59	BMI 2024 Music License Renewal	06.44	06.44	52307427
Vendor: 4021	78	CALIFORNIA WATER SERVICE CO Water Service 2/13/24 - 3/13/24	2,336.29	2,336.29	FEB-2024
Vendor: 4022	82	CATIO Capio 2024 Annual Conference	675.00	675.00	35435717
Vendor: 4023	110	CITY OF FOSTER CITY CalOpps Three Job Posting - F Director, Engineer, T Clerk	1,701.00	1,701.00	15798
Vendor: 4024	121	SCA OF CA, LLC February Litter/Street Clean	1,990.56	1,990.56	108300CS
Vendor: 4025	124	COMCAST WIFI-03.21.2024-4.20.2024 WIFI-03.16.2024-04.15.2024	709.05	212.12 496.93	1945-MAR24 7290-MAR24
Vendor: 4026	127	CONTEMPORARY ENGRAVING CO. Nameplates Nameplates	210.05	124.03 86.02	6859 6962
Vendor: 4027	135	CSG CONSULTANTS INC Feb Code Enforcement, Bldg Svcs, Stormwater C4 Inspection	14,841.75	14,841.75	FEB-2024
Vendor: 4028	177	EXPRESS PLUMBING-EPS INC. Deposit Refund - 30 Holden	403.25	403.25	PW0037-2021
Vendor: 4029	203	GREEN HALO SYSTEMS March Hosting & Access	114.00	114.00	4832
Vendor: 4030	213	HILLYARD INC Janitorial Supplies	727.32	727.32	605412059
Vendor: 4031	218	MISSIONSQUARE RETIREMENT Deferred Comp - March 15, 2024	5,795.30	5,795.30	MARCH-202415

Check Date	Check Number	Special Information	Net Check Amount	Total Invoices Paid	Invoice Number
Vendor:	234	J. W. ENTERPRISES			
	4032	Handicap Unit Rental & Services	546.88	315.44	257120
		Handicap Unit Rental & Services		231.44	257121
Vendor:	267	KARI CHINN			
	4033	Employee Appreciation - Anniversary & goodbye Flight to CAPIO Conference	433.26	65.06	FRRS-24-4
				368.20	FRRS-24-5
Vendor:	275	KRUPKA CONSULTING			
	4034	Traffic Planning	2,100.00	2,100.00	1395
Vendor:	276	KUTZMANN & ASSOCIATES			
	4035	September Plan Checks	36,519.55	16,337.47	128388
		October Plan Checks		8,879.05	141210
		November Plan Checks		11,303.03	152891
Vendor:	334	NOLTE ASSOCIATES INC			
	4036	January Applicant Charges & PW Support	12,309.50	12,309.50	JAN-2024
Vendor:	350	PARADISE POOLS & GARDENS			
	4037	Deposit Refund - 228 Westridge	3,121.71	3,121.71	BPLR0021-2019
Vendor:	367	PG&E			
	4038	March Statement	3,092.69	3,092.69	MAR-2024
Vendor:	376	PORTOLA VALLEY HARDWARE			
	4039	February Statement	713.35	713.35	193-FEB24
Vendor:	394	RJ DAILEY			
	4040	Refund Deposit, 228 Westridge	5,762.59	400.00	BLDR0196-2018
		Refund Deposit, 228 Westridge		1,212.51	BLDR0126-2017
		Refund Deposit, 228 Westridge		4,150.08	BLDR0158-2017 3
Vendor:	403	RON RAMIES AUTOMOTIVE INC.			
	4041	February Fuel Statement	381.15	381.15	G20240229-2
Vendor:	428	SHARP BUSINESS SYSTEMS			
	4042	Feb Copies	65.51	65.51	9004743345
Vendor:	437	SMALL BUSINESS BENEFIT PLAN TR			
	4043	April Dental/Vision	2,746.80	2,746.80	APR-2024
Vendor:	448	STATE COMP INSURANCE FUND			
	4044	WC Premium, 03/06/2024-04/06/2024	6,005.67	6,005.67	1001844521

Check Date	Check Number	Special Information	Net Check Amount	Total Invoices Paid	Invoice Number
Vendor: 4045	486	VANCE BROWN INC. New Office Door and wall 2nd Fl	13,649.00	13,649.00	INV.24.B38
Vendor: 4046	505	WOODSIDE FIRE PROTECTION DISTR 02/01/24-2/29/24 Fire Mitigation Crew Support	23,330.40	23,330.40	WFPDCREW2024-02
Vendor: 4047	642	CYBERTARY.COM February, Transcription Services	879.00	879.00	4804
Vendor: 4048	680	MILLIMAN GASB 75 OffLine Reporting	1,500.00	1,500.00	167GSB072958003
Vendor: 4049	730	URBAN PLANNING PARTNERS INC PV Housing Element Update- Jan HCD Matrix	13,023.75	13,023.75	21029-240131
Vendor: 4050	749	WENDELL BIRKHOFFER Deposit Refund - 85 Palmer	14,000.00	14,000.00	BLDR00060-2021
Vendor: 4051	860	STEFFORD Onsite & Remote Field Service - February Onsite Regular - March	300.00	225.00 75.00	2406154 2406155
Vendor: 4052	933	HEIRLOOM CATERING CO Catering Deposit- Volunteer Appreciation Dinner	7,285.31	7,285.31	4025
Vendor: 4053	949	PORTER CAPITAL CORPORATION Temp Service, Michelle Magahiz 02/04/24-03/10/24 Temp Service, Michelle Magahiz 03/11/24-03/17/24	3,638.25	1,980.00 1,658.25	7758 7784
Vendor: 4054	953	DAVID BAILIS Deposit Refund - 107 Degas	5,000.00	5,000.00	BLDR00127-2021
Vendor: 4055	1064	HDL COREN & CONE Contract Svcs Sales Tax - Jan-Mar 2024	750.00	750.00	SIN036493
Vendor: 4056	1067	KRISCH & COMPANY Professional Services - Feb 2024	26,950.50	26,950.50	52501
Vendor: 4057	1121	LIVIA SOHN Deposit - Refund Community Hall Main Room	1,000.00	1,000.00	PRCH-23-18
Vendor: 4058	1123	SOD BUILDERS INC Deposit Refund - 20 Sioux	758.75	758.75	PW0064-2021

Check Date	Check Number	Special Information	Net Check Amount	Total Invoices Paid	Invoice Number
Vendor:	1124	WILLIAM LEE			
	4059	Deposit Refund - 30 Holden	1,641.88	1,641.88	BLDR0012-2018
Vendor:	1125	PV PALOOZA FOUNDATION			
	4060	PV Palooza Foundation Platinum Sponsorship	3,000.00	3,000.00	3579508104
Check Date Totals			230,467.66		
Grand Total			230,467.66		



TOWN OF PORTOLA VALLEY

STAFF REPORT

TO: Mayor and Members of the Town Council

FROM: Cindy Rodas, Administrative Services Manager

DATE: March 27, 2024

RE: Approval and Extension of the Professional Services Agreement with Porter Capital Corporation dba Pinpoint Talent, LLC

RECOMMENDATION

Staff recommends the Town Council approve and extend of the Professional Services Agreement with Porter Capital Corporation dba Pinpoint Talent, LLC

BACKGROUND

Over recent years recruiting and retaining of staff has proven to be a challenge within the public sector and specifically in Finance. Due to this challenge staff sought out the support of specialized accounting consultants with Pinpoint Talent to assist with the overdue backlog of the Town's finances as well as increasing demands within the Finance Department. At the June 27, 2023 meeting the Town Council approved the Professional Services Agreement with Pinpoint Talent.

The original services agreement was intended to retain the services of a Senior Accountant level position to fill the vacancy of the permanent Finance Analyst since the end of April 2023. In July and October 2023, the Town successfully filled two Senior Account positions (one permanent and one three-year term position). Additionally, at the June 27, 2023 meeting, staff indicated for the need to permanently fill the Finance Technician position in fiscal year 2023-24.

DISCUSSION

Staff re-engaged with Pinpoint Talent to fill the necessary role of a Finance Technician to complete general administrative and finance related work such as; accounts payable, accounts receivable, entry-level accounting work, etc. The recruitment team at Pinpoint gathered qualified candidates for interviews and through this process a candidate was selected and has filled the technician role since October 2023. Staff is currently bringing forth the agreement to the Town Council to ratify since the cost of the services have exceeded the Town Managers signing authority of \$25,000.

March 27, 2024

To date the total expenditures incurred to fill the Finance Technician position through Pinpoint is just under \$42,000. Staff intends to permanently fill the Finance Technician position before the end of the 2023-24 fiscal year.

FISCAL IMPACT

There is no additional fiscal impact for the Town associated with the approval of the professional services agreement as the expenditure will be allocated to salary savings from multiple staff vacancies for budgeted positions as adopted by the annual budget.

ATTACHMENT

1. Short-form agreement between Porter Capital Corporation dba Pinpoint Talent, LLC.
2. Exhibit A - Professional Services Agreement





TOWN OF PORTOLA VALLEY

TO: Members of the Town Council

FROM: Sarah Wernikoff, Mayor

DATE: March 27, 2024

RE: Council Liaisons - Updated

Attached is an update to the 2024 Council Liaison assignments.

2024 COUNCIL LIAISON APPOINTMENTS (updated 3.27.24)

Town Committee Liaisons

Organization	Liaison	Alt	Meeting Schedule
Bicycle Pedestrian Traffic Safety	Hufty	Aalfs	1st Wednesday @ 8:15am
Cable & Utilities	Hufty	Aalfs	As designated
Conservation	Hufty	Wernikoff	4th Tuesday @ 7pm
Finance & Audit	Taylor	Hasko	As designated
Geologic Safety	Hasko	Hufty	2nd Monday @ 10am
Open Space	Hasko	Taylor	Bi-monthly, 1st Thur @ 7pm
Trails & Paths	Wernikoff	Hasko	3rd Wednesday @ 9am
Wildfire Preparedness	Taylor	Hasko	3rd Wednesday @ 4pm
Emergency Preparedness	Aalfs	Taylor	1st Thursday @ 8am

Commission Liaisons

Organization	Liaison	Meeting Schedule
Planning Commission	Jan/Feb/Mar – Aalfs Apr/May/June – Hasko Jul/Aug/Sept – Hufty Oct/Nov/Dec - Taylor	1 st /3 rd Wednesday @ 7pm
Architectural & Site Control Commission	Jan/Feb/Mar – Taylor Apr/May/June – Hufty Jul/Aug/Sept – Hasko Oct/Nov/Dec - Aalfs	2 nd /4 th Monday @ 7pm

Community Liaisons

Organization	Liaison	Alt	Meeting Schedule
Portola Valley School District	Hasko	Wernikoff	Bi-monthly, as designated
Sequoias	Hasko	Taylor	As designated
Friends of the PV Library	Wernikoff	Hufty	Quarterly, mornings

Regional Liaisons

Organization	Liaison	Alt	Meeting Schedule
Portola Valley School District	Hasko	Wernikoff	Bi-monthly, as designated
Sequoias	Hasko	Taylor	Ad designated
Friends of the PV Library	Wernikoff	Hufty	Quarterly, mornings
SMC Library Joint Powers Authority	Wernikoff	Aalfs	Bi-monthly, mornings
Peninsula Clean Energy	Aalfs	Hasko	4th Thursday, evenings
Emergency Services Council	Taylor	Aalfs	Quarterly, 3rd Thur @ 5:30pm
City/Council of Governments	Taylor	Aalfs	2nd Thursday, evenings
SMC Council of Cities	Wernikoff	Hasko	4th Friday, evenings
ABAG	Aalfs	Wernikoff	As designated
League of Cities	Hufty	Wernikoff	Quarterly
MROSD	Wernikoff	Hasko	As designated
Woodside Fire Protection District	Taylor	Hufty	As designated
Airport Roundtable	Hasko	Hufty	Bi-monthly, 1st Wed @ 7pm

TOWN OF PORTOLA VALLEY STAFF REPORT

TOWN OF PORTOLA VALLEY



TO: Mayor and Members of the Town Council

FROM: Catherine Engberg, Town Attorney

DATE: March 27, 2024

RE: Request for a Conflict Waiver from Leigh Prince

RECOMMENDED ACTION:

By motion, grant request for conflict waiver allowing Leigh Prince who has previously served as Town Attorney to represent property owners in their negotiations with the Town in water drainage matters.

BACKGROUND:

Craig Hughes, Erica Hughes, Emmeline Graham, Kyle Graham, Donald Kirtley and Susan Kirtley (collectively, "Property Owners") are the owners of several downhill properties located in the Town of Portola Valley. The Property Owners allege that modifications and poor maintenance of nearby uphill properties has resulted in drainage issues and damage to their properties. The Property Owners contend that the uphill property owners, the Woodside Highlands Road Maintenance District and the Wayside

Road Maintenance District (collectively, “Road Maintenance Districts”), and the Town are liable for the damages.

The Property Owners have asked Fox Rothschild LLP (“Firm”) and one of its partners, Leigh Prince, to represent them in connection with providing advice and negotiating with the Town and the Road Maintenance Districts to address the drainage issues (“Water Drainage Matter”). Leigh Prince previously held a position at Jorgenson, Siegel, McClure & Flegel, LLP, where she served as Town Attorney for Portola Valley. Leigh Prince represented the Town with respect to a variety of municipal issues, which included matters in connection with the Road Maintenance Districts (collectively, the “Municipal Matters”).

California’s Rules of Professional Conduct do not allow a lawyer to (1) represent a client in the same or substantially related matter in which that client’s interests are materially adverse to the interests of a former client unless the former client and proposed client give informed written consent, (2) represent a client in connection with a matter in which the lawyer previously participated substantially as a government lawyer unless the appropriate government agency and the proposed client give informed written consent, or (3) use information acquired by virtue of the representation of a former client, or by virtue of the previous service as a government lawyer, to the disadvantage of the former client, or government, except when the information has become generally known.

The above rules are relevant here because the Water Drainage Matter may be substantially related to the Municipal Matters, in which case the California Rules of Professional Conduct would not permit Leigh Prince to represent the Property Owners. Additionally, Leigh Prince may have acquired confidential information during her previous service to the Town that she could use to the disadvantage of the Town on the Property Owners’ behalf. Accordingly, the Firm will not continue to represent the Property Owners in the Water Drainage Matter unless both the Property Owners and the Town agree to allow the Firm to do so.

The purpose of this item is to decide whether or not to consent to Leigh Prince’s representation of the Property Owners in the Water Drainage Matter notwithstanding her previous representation of the Town in connection with the Municipal Matters and previous service as a government lawyer to the Town.

DISCUSSION:

In a former client situation such as this, there is a potential risk that information relating to Leigh Prince’s prior representation of the Town in the Municipal Matters might be used to the Town’s disadvantage, or that her representation for the Property Owners will adversely impact the Town.

However, in the present context, these risks seem minimal. It has been approximately six (6) years since Leigh Prince participated in representing the Town and over seven (7) years since she was the Town Attorney. Leigh Prince has informed staff that she does not recall acquiring any confidential information related to the Water Drainage Matter in connection with her previous representation of the Town, and she no longer has access

to the previous client files from her representation of the Town since she is now with a different law firm. Further, Leigh Prince has assured staff that, in the event she did obtain confidential information, she will not use it against the Town in connection with her representation of the Property Owners in the Water Drainage Matter, unless the information is generally known.

Leigh Prince has acknowledged that, while representing the Town, she may have participated in matters that are relevant to the Water Drainage Matter. However, she maintains that she did not previously advise the Town on the specific topics at issue in the Municipal Matters, such as its potential liability for storm water drainage. Rather, she only provided general advice to the Town with respect to the Road Maintenance Districts.

Staff recommends that the Council consent to Leigh Prince's representation of the Property Owners by signing the attached Conflict Waiver.

ATTACHMENTS

1. Fox Rothschild's Request for Town's Consent – Conflict Waiver (March 2024).



345 California Street, Suite 2200
San Francisco, CA 94104
☎ 415.364.5540 📠 415.391.4436
www.foxrothschild.com

101 S. Tryon Street, Suite 1700
Charlotte, NC 28280
☎ 704.384.2600 📠 704.384.2800

LEIGH F. PRINCE
Direct No: 704.384.2617
Email: LPrince@FoxRothschild.com

March 7, 2024

Portola Valley Town Council
765 Portola Road
Portola Valley, CA 94028
Attn: Sharif Etman, Town Manager

Re: **Conflict Consent**

Dear Honorable Mayor and Councilmembers:

Craig Hughes, Erica Hughes, Emmeline Graham, Kyle Graham, Donald Kirtley and Susan Kirtley (collectively, "Property Owners") have authorized me to disclose to the Town of Portola Valley ("Town") and the Woodside Highlands Road Maintenance District and Wayside Road Maintenance District ("Road Maintenance Districts") that the Property Owners have asked Fox Rothschild LLP ("Firm") and me to represent the Property Owners in connection with providing advice and negotiating with the Town and the Road Maintenance Districts to address storm water flow and drainage issues that may have resulted from activities undertaken without proper analysis and permitting by upper property owners, the Road Maintenance Districts and the Town ("Water Drainage Matter"). As the Town Council may know while I was an attorney at Jorgenson, Siegel, McClure & Flegel, LLP ("JSMF"), I previously served as Town Attorney for Portola Valley and represented the Town with respect to a variety of municipal issues, which included matters in connection with the Road Maintenance Districts (collectively, the "Municipal Matters").

California’s Rules of Professional Conduct, which apply to all California lawyers, do not allow a lawyer: (1) who formerly represented a client in a matter to represent another client in the same or substantially related matter in which that other client’s interests are materially adverse to the interests of the former client unless the former client and proposed client give informed written consent; (2) who formerly served as a government lawyer to represent a client in connection with a matter in which the lawyer participated personally and substantially as a government lawyer unless the appropriate government agency and the proposed client give informed written consent; and (3) who

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formerly represented a client in a matter, or who formerly served as a government lawyer, to use information acquired by virtue of the representation of the former client, or by virtue of the previous service as a government lawyer, to the disadvantage of the former client, or government, except when the information has become generally known.

The Town brought to my attention its concern that the Water Drainage Matter may be substantially related to the Municipal Matters, or that the Water Drainage Matter is a matter in which I participated personally and substantially, or that I may have confidential information acquired by virtue of my previous service as a government lawyer to the Town that I could use on the Property Owners' behalf in the Water Drainage Matter to the disadvantage of the Town. In order to address the Town's concerns, I have agreed to discuss the material risks of my representation of the Property Owners in the Water Drainage Matter with the Property Owners and the Town and that the Firm will not continue to represent the Property Owners in the Water Drainage Matter unless both the Property Owners and the Town agree to allow me to do so.

In a former client situation such as this, I would understand if the Town were concerned about whether there is a material risk that information relating to my prior representation of the Town in the Municipal Matters might be used to the Town's disadvantage, or that the work we propose to do for the Property Owners adversely to the Town will unfairly or inappropriately undercut the work that I did for the Town.

In the present context, I personally believe these risks are minimal. It has been approximately six (6) years since I participated in representing the Town and over seven (7) years since I was the Town Attorney. I do not recall acquiring any confidential information related to the Water Drainage Matter in connection with my previous representation of the Town in the Municipal Matters, or in connection with my previous service as a government lawyer to the Town. Information about maintenance districts and towns in California are public record and are therefore generally known. Additionally, I did not continue to represent the Town after I left JSMF for the Firm in 2023 and when I left JSMF for the Firm, I left my previous client files for the Town in JSMF's possession consistent with California's Rules of Professional Conduct and therefore I have no access to my previous client files for the Town. However, in the event I obtained confidential information in connection with my previous representation of the Town in the Municipal Matters, or in connection with my previous service as a government lawyer to the Town, the Firm and I acknowledge and agree that we will not be in a position to use it against the Town in connection with our representation of the Property Owners in the Water Drainage Matter, unless the information is generally known.

In the Municipal Matters, I provided general advice to the Town with respect to the Road Maintenance Districts. However, I do not recall advising the Town with respect to its role and responsibilities, including potential liability, for water maintenance, flow of storm water, or storm water drainage relative to activities of the Road Maintenance



Districts. Nonetheless, as the Town Attorney I participated in matters that may be relevant to the Property Owners' position that the Town is responsible for the Road Maintenance Districts and for storm water drainage issues. Moreover, the Town has independent counsel to represent its interests in the Water Drainage Matter. For these reasons, the Water Drainage Matter is not expected to undercut or have any adverse effect on the work that I did for the Town in the Municipal Matters. Nevertheless, these are issues that the Town should consider for itself.

Please review this matter carefully. This is an important decision, and I recommend that the Town consult with independent counsel before deciding whether or not to consent to my continued representation of the Property Owners in the Water Drainage Matter notwithstanding my previous representation of the Town in connection with the Municipal Matters and previous service as a government lawyer to the Town. If there is any additional information that I can provide in order to assist the Town in its review, please let me know. If the Town is willing to consent, please sign below and return it to me.

Very truly yours,

Leigh F. Prince

I understand the risks described and consent to the representation set forth above.

Portola Valley Town Council

Date: _____

Name: _____

Title: _____



TOWN OF PORTOLA VALLEY

STAFF REPORT

TO: Mayor and Members of the Town Council

FROM: Sharif Etman, Town Manager

DATE: March 27, 2024

RE: Approve the continued engagement of Maze & Associates to conduct and complete the required financial audits for FY2021-22 and FY 2022-23

RECOMMENDATION

Receive and approve the engagement letters for Maze & Associates to conduct and complete the required financial audits for FY 2021-22 and FY 2022-23.

BACKGROUND

The Town is actively working on completing its backlog of annual financial audit requirements. The Town is currently engaged with Maze & Associates to conduct the audit for FY 2020-21 and has been the selected audit firm for multiple years.

DISCUSSION

The Town Manager along with Town staff is actively working to complete multiple year financial audits. Continuing the engagement with Maze & Associates ensures the Town's ability to move forward in completing our required financial review and reporting requirements.

RECOMMENDATION

Receive and approve the engagement letters for Maze & Associates to conduct and complete the required financial audits for FY 2021-22 and FY 2022-23.

FISCAL IMPACT

The cost of these two audits are estimated to be \$43K for FY 2021-22 and \$45K for FY 2022-23. The Town typically budgets up to \$50K per fiscal year for various reports and the annual audit. There are sufficient funds in this year's budget to accommodate the cost of both audits.

ATTACHMENTS

1. Signed Engagement Letter for FY 2021-22
2. Signed Engagement Letter for FY 2022-23

March 20, 2024

Sharif Etman, Town Manager
Town of Portola Valley
765 Portola Road,
Portola Valley, CA 94028

Dear Sharif:

We are pleased to confirm our understanding of the services we are to provide for the Town of Portola Valley for the year ended June 30, 2023.

Audit Scope and Objectives

The services we have been engaged to provide are outlined below, but we are also available to provide additional services at your request:

- 1) Audit of the Basic Financial Statements, and assistance with the preparation of the Basic Financial Statements, and review of Management Discussion & Analysis.
- 2) Testing of compliance for Measure A and preparation of required reports.
- 3) Perform procedures and issue agreed upon procedures opinion to comply with Proposition 111 Appropriation Limit increment requirements.
- 4) Preparation of the Town's Annual Report of Financial Transactions (Controller's Report) and issuance of a compilation report. (See Compilation Attachment for Our Responsibilities and Your Responsibilities related to the compilation report)
- 5) Preparation of 4 Special District's Annual Report of Financial Transactions (Controller's Report) and issuance of compilation reports. (See Compilation Attachment for Our Responsibilities and Your Responsibilities related to the compilation report)

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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 Town's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

If the Town's financial statements are accompanied by supplementary information other than RSI, we will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

In connection with our audit of the basic financial statements, we will read the other information accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP); and report on the fairness of the accompanying supplementary information when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout an audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Town or to acts by management or employees acting on behalf of the Town.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of cash, investments and certain other assets and liabilities by correspondence with selected customers, creditors and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill the Town for responding to this inquiry.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures - Internal Control

We will obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and the Council internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with 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.

Other Services

We will also assist in preparing the financial statements and related notes in conformity with GAAP based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management agrees to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). We understand that the Town will provide us with the Closing Checklist information required for our audit and that the Town is responsible for the accuracy and completeness of that information. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

Management's responsibilities include adjusting the 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Town involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the Town complies with applicable laws and regulations.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Maze & Associates, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent will be a separate engagement. With regard to an exempt offering document with which Maze & Associates is not involved, you agree to clearly indicate in the exempt offering document that Maze & Associates is not involved with the contents of such offering document.

Management is responsible for the preparation of the supplementary information in conformity with GAAP. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that: (1) management is responsible for presentation of supplementary information in accordance with GAAP; (2) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

The audit documentation for this engagement is our property and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maze & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. We will retain audit documentation for this engagement for seven years after the report release date pursuant to state regulations.

We are ready to start the FY2022 audit as soon as the Town provides the trial balances and audit checklist items. Grace Zhang is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

To ensure that Maze & Associates' independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are billed based on our contract with the Town. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the Town's account becomes thirty days or more overdue and may not be resumed until the Town's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

These fees are based on anticipated cooperation from Town personnel, the completion of schedules and data requested on our Checklists by Town personnel, preparation of audit confirmations we request by Town personnel, location of any documents selected by us for testing, and the assumption that there will be no unexpected increases in work scope, such as new debt issues, etc., or delays which are beyond our control, as discussed on the Fees Attachment to this letter. If significant additional time is necessary, we will discuss it with Town management and arrive at a new fee before we incur any additional costs.

We understand you will provide us with basic workspace sufficient to accommodate the audit team assigned to your audit. We understand the basic workspace will be equipped with a telephone and direct Internet access, preferably a temporary network outside of your network, a public IP address and a wired connection. We understand you will also provide us with access to a fax machine and read only access to your general ledger system.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our most recent peer review report accompanies this letter.

Reporting

We will issue a written report upon completion of our audit of the Town’s financial statements, which, if the financial statements include information other than RSI and supplemental information, will also address other information in accordance with AU-C 720, *The Auditor’s Responsibilities Relating to Other Information Included in Annual Reports*. Our reports will be addressed to the Town Council. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with Town management 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 may withdraw from this engagement.

We appreciate the opportunity to be of service to the Town and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return a full copy of this letter to us.

Maze & Associates

Maze & Associates

RESPONSE:

This letter correctly sets forth the understanding of the Town.

By: Sharif Etman

Title: Town Manager

Date: 3/21/2024

**Town of Portola Valley Engagement Letter
Fees Attachment
June 30, 2023**

Our fees for the work described in the attached engagement letter will be as follows, unless they are adjusted for one or more of the items below.

Basic Financial Statements	\$31,907
Measure A	1,575
Measure W	1,575
Proposition 111 Appropriation Limit	840
Controller’s Report – Town	5,775
Controller’s Report – 4 special districts	3,276
Total:	\$44,948

Additional Services - The above fees are for audit and assurance services described in the accompanying engagement letter. They do not include fees for assisting with closing the books nor providing other accounting services. Should the Town require assistance beyond audit services we will provide an estimate before proceeding.

Report Finalization - Our fee is based on our understanding that all information and materials necessary to finalize all our reports will be provided to us before we complete our year-end fieldwork in your offices. In the case of financial statements, this includes all the materials and information required to print the financial statements. As in the past, we will provide final drafts of all our reports before we leave your offices. We will schedule a Final Changes Meeting with you for a date no more than two weeks after we complete our fieldwork. At that meeting, we will finalize all reports for printing. After that date, report changes you make, and changes required because information was not received timely, will be billed at our normal hourly rates.

Post-Closing Client Adjusting Entries - The first step in our year-end audit is the preparation of financial statement drafts from your final closing trial balance. That means any entries you make after handing us your closing trial balance must be handled as audit adjustments, or in extreme cases, by re-inputting the entire trial balance, even if the amounts are immaterial. If you make such entries and the amounts are in fact immaterial, we will bill you for the costs of the adjustments or re-input at our normal hourly rates.

Recurring Audit Adjustments - Each year we include the prior year’s adjusting entries as new steps in our Closing Checklist, so that you can incorporate these entries in your closing. If we are required to continue to make these same adjustments as part of this year’s audit, we will bill for this service at our normal hourly rates.

Changes in Town Personnel - Our experience is that changes and /or reductions in Finance Department staff can have a pronounced impact on costs of performing the audit. If such changes occur, we will meet with you to assess their impact and arrive at a new fee before we begin the next phase of our work. However, we reserve the right to revisit this subject at the conclusion of the audit, based on your actual performance and our actual costs.

**Town of Portola Valley Engagement Letter
Compilation Attachment
June 30, 2023**

The services we have been engaged to provide are outlined below.

- Prepare and Electronically File the following Reports for the Town:
 - Annual Report of Financial Transactions for the Town
 - Annual Report of Financial Transactions for the 4 Special Districts___

We will prepare and electronically file the Annual Financial Transactions Report(s) for the year ended June 30, 2023 in accordance with the requirements of Government Code Section 53891 and the California State Controller's Office's Cities or Special Districts, as applicable, Financial Transactions Report Instructions dated 11/2023 and perform a compilation engagement with respect to the Financial Transactions Report. We will also prepare and electronically file the Annual Street Report in accordance with the requirements of California Streets and Highways Code Section 2151 and the California State Controller's Office's Cities Annual Street Report Instructions dated 08/2019 and perform a compilation engagement with respect to the Annual Street Report. Town staff will provide us with a detailed trial balance and any supporting general ledger reports or schedules required to prepare the Report(s).

The supplementary information accompanying the Report(s), including the U.S. Bureau of the Census Survey and any others required by the California State Controller's Office, will be presented for purposes of additional analysis. Such supplementary information is the responsibility of management and will not be subject to our compilation engagement.

Our Responsibilities

The objective of our engagement is to-

1. prepare the Report(s) in accordance with the format prescribed by the California State Controller's Office based on information provided by you and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America based on information provided by you, and
2. apply accounting and financial reporting expertise to assist you in the presentation of the Report(s) without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Report(s) in order for them to be in accordance with the format prescribed by the California State Controller's Office.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the preparation and electronic filing of the Report(s), and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the Report(s).

Our engagement cannot be relied upon to identify or disclose any Report misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the Report(s) in accordance with the format prescribed by the California State Controller's Office and assist you in the presentation of the Report(s) in accordance with the format prescribed by the California State Controller's Office. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the format prescribed by the California State Controller's Office as the financial reporting framework to be applied in the preparation of the Report(s).
2. The preparation and fair presentation of the Report(s) in accordance with the format prescribed by the California State Controller's Office.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Report(s) that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the Town complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with-
 - a. access to all information of which you are aware that is relevant to the fair presentation of the Report(s), such as records, documentation, and other matters.
 - b. additional information that we may request from you for the purpose of the compilation engagement.
 - c. unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation and electronic filing of your Report(s). You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Report(s) and that, accordingly, we do not express an opinion, a conclusion, or provide any assurance on it(them). There may be circumstances in which the Report(s) differ from the expected form and content. If, for any reason, we are unable to complete the compilation of your Report(s), we will not issue a report on such Report(s) as a result of this engagement.

Our report will disclose that the Report(s) are presented in a prescribed form in accordance with the requirements of the California State Controller's Office and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

You agree to include our accountant's compilation report in any document containing the Report(s) that indicates we have performed a compilation engagement on such Report(s) and, prior to inclusion of the report, to obtain our permission to do so.

Grace Zhang is the engagement partner and is responsible for supervising the compilation portion of the engagement and signing the report or authorizing another individual to sign it.



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Report on the Firm's System of Quality Control

February 9, 2021

To Maze & Associates Accountancy Corporation and the Peer Review
Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maze & Associates Accountancy Corporation has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.



TOWN OF PORTOLA VALLEY

Liaison Memo

TO: Members of the Town Council

FROM: Sarah Wernikoff, Mayor

DATE: Wednesday, March 27, 2024

RE: March 20th Trails & Paths Committee Meeting

OVERVIEW:

- **Hawthorns:** Update about upcoming MidPen PAWG walking meeting at the Hawthorns location on Sunday, March 24.
- **Map Updates:** Update on the going process to develop and publish maps including overlap with WASC and Safe Routes to School.
- **Town Hike:** Planning ongoing, no updates.
- **Horse Fair:** Update on planning for the event upcoming on May 18th from 11:00-2:00.
- **Capital Improvements:** Discussion of the list including the importance of prioritizing/ranking the list and the need to identify critical sections of trails.
- **Trail Maintenance:** Updates from Howard on the Sausal trail, field mowing, bridges in need of repair from seasonal damage.



TOWN OF PORTOLA VALLEY Committee / Commission Liaison Report

TO: Mayor and Members of the Town Council
FROM: Mary Hufty
DATE: March 6, 2024
RE: Bicycle, Pedestrian and Traffic Safety Committee

Sheriff's report was given and reviewed. The Sherriff was in attendance. Gary Nielson's role as the resident liaison to the Sherriff's department was mentioned and I learned that the role of that person is very helpful for the Sherriff's office and there is a volunteer, Kevin Welch. Town council needs to keep an eye on succession.

Engineer reports that bids are out on the Westridge Drive work and should be decided by midsummer.

CCAG- LRSP (local roadways safety plan): has a pressured schedule for performance for a Program for Safety Plan. Paul Kupka, traffic consultant firm, Howard, town engineer, and Ed, chairman, circulated a document PV Chapter Elements include Vision and Goals for the town. Competitive funding may be available but it is. Not clear what the program obligates the town to perform. Scenic Corridor and Rural character may be sacrificed in the process. Could we develop our own program as grants come up? High density, DOT- safe Streets for ALL federal program. Too big for us. Vision 0. No accidents.... a high bar. The time line, monetary requirements and staff time does not seem not feasible for the town at this time.

2019 study continues to be what we are relying on. We may need new safety policies and strategies with project selections for local roadway safety.

Financial contract – flashing beacons- last month's report- many agencies involved and many not applicable criteria and requirements - we are paying money to CCAG already which go to other communities but are not getting the work done we have already obliged ourselves. Our \$215,000 was for the flashing beacons, can not to be spent broadly, we are late on restriping crosswalks(Carolyn V) . We are already on top

of traffic safety and bikes are our risk and our focus already. 5 grants in last 10 years and we have only gotten one.

Has Woodside opted in or out of the Program? One Bay Area Grants does require a local roadway safety plan in place. This committee needs to get permission from the Council and how can we garner resources to meet this performance bar...

Data that is accumulated (by CCAG) is public domain data. Try to get help from CCAG have provided some good insights and information.

Subcommittee could be formed to help Paul Krupka and Howard to really understand (implications and requirements) and be realistic about this process. Ed Holland and Pat will be on that subcommittee. Is it ceremonial or impossibly onerous and irrelevant? This is the fastest we can go....

Crash information at Los Trancos needs to get to MROSD. There is discussion on how to get bikes to be slower for this future risk to the safety of the corridor.

Karen Askey- how are the 150 new houses along Alpine being incorporated. March 24 site tour at Hawthorne's look at Option 8. Best for Natural resources. Less safe than entrance at Roberts's.

Kristi- OBAG and CBAG funds- should be available for our town. The Los Trancos, Alpine Hills, Golden Oaks intersection is a time to be kept in focus.

Rita- Moral obligation to safe routes to school.



TOWN OF PORTOLA VALLEY Committee / Commission Liaison Report

TO: Mayor and Members of the Town Council
FROM: Mary Hufty
DATE: 3/11/2024
RE: Geologic Safety Committee

Review of GSC Charter- objective has been consistent for the last 50 years. Need at least annual exchange of information at least annually to understand his duties and responsibility – Also the Town Planner should meet with this community annually. they should review the upcoming emergency response. Not just for geo technical reviews. NO response from interim Town Planner to the submitted Safety Element report. John Wallace came 1.5 years ago. Is it time for another visit. GSC has produced an evacuation report which might be of interest to our geologist.

Subcommittee on Seismic Resilience report- what happened in 1989 in Portola Valley- minor damage throughout the town. Severe damage at Stanford...Nancy Lund might be able to submit info. Loma Prieta USGS report is available. 280 was ruptured. Geology Corner was lost while Ernst was just made head of the Geology Department. Retrofitting and making sure our building standards are ready for our risk. Los Gatos in 1989 is a good analog for a local rupture in PV. Met with Public Works chair (they only meet as needed and are a manager committee) Alex Doherty. There has been a San Mateo Grand Jury report- the other shortage are we ready for the Big One- was quite thorough. Water System is proprietary to Cal Water. 90 % is coming from Hetch Hetchy which is being upgraded and now 70% of water could be restored within 24 hours. Local water lines may be behind on maintenance. PV's system is only 75 years old. Sandhill connection with Menlo Park water system was revised 2 years ago. My next meeting of the RMCP meeting Wednesday March 20th at 3 PM might be a good forum to get information.

Subcommittee on Evacuation Plan input

Summary of seismic hazards report and map: Review and approval (evacuation plan appendix) is at the Fire Department. Jerry Shefren was instrumental in obtaining funding for a new emergency preparedness truck 4

Report on seismic hazards for PV evacuation: Quick review of draft done, working with EPC.

c. Discussion: Exploration of ideas to educate Town residents on how to prepare for and survive the next earthquake. Considering a Geology Day. Today, the brief report to EPC was approved with modifications; it is entitled **“Evacuation of Portola Valley During a Wildfire Following Earthquake”**

Next meeting is the second Monday of each month at 10 AM