(R-2009-357.COR.Copy)

RESOLUTION NUMBER R- 304215

DATE OF FINAL PASSAGE OCT 2 4 2008

A RESOLUTION OF THE COUNCIL OF THE CITY OF SAN DIEGO AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT BETWEEN THE CITY AND MACIAS, GINI & O'CONNELL, LLP TO PERFORM AUDITS OF THE FISCAL YEAR 2008 FINANCIAL STATEMENTS OF THE CITY AND ITS COMPONENT UNITS AND SINGLE AUDITS OF THE CITY AND THE REDEVELOPMENT AGENCY.

WHEREAS, the City retained the audit firm of Macias, Gini & O'Connell, LLP [Macias] to audit the City's financial statements for fiscal years 2004-2007; and

WHEREAS, the City requires the services of a qualified audit firm with the capacity to begin work on the City's audits immediately; and

WHEREAS, on July 7, 2008, the Independent Budget Analyst [IBA] presented to the Audit Committee a proposed scope of work, fee schedule and engagement letter to retain Macias, and a sole source memorandum requesting authorization to enter into a sole source agreement with Macias; and

WHEREAS, on July 8, 2008, the Department of Purchasing and Contracting approved the sole source request for the City to enter into an agreement with Macias to audit the City's fiscal year 2008 financial statements and related audits [Sole Source Case No. 1894]; and

WHEREAS, the Audit Committee voted unanimously to refer the proposed agreement with Macias to the full City Council and directed the IBA to research the audit costs incurred by similar public agencies for financial statement audits and the IBA presented it findings to the Audit Committee [Report No. 08-96] on September 5, 2008, which was also referred to the City Council; NOW, THEREFORE,

BE IT RESOLVED, by the Council of the City of San Diego as follows:

Section 1. That the Mayor or his designee is authorized to enter into an agreement with Macias to audit the fiscal year 2008 financial statements of the City and its component units, and perform Single Audits of the City and Redevelopment Agency, as approved by the Audit Committee, and under the terms and conditions set forth in Document No. RR-304215 and in an amount not to exceed \$1,272,505.

Section 2. That the Comptroller is authorized to expend up to \$1,272,505, solely and exclusively for the purpose of providing funds for the above-referenced agreement, contingent upon the Comptroller first furnishing one or more certificates demonstrating that the funds necessary for such expenditures are on deposit in the City Treasury.

APPROVED: MICHAEL J. AGUIRRE, City Attorney

Ву

Brant C. Will

Deputy City Attorney

BCW:jdf 9/23/2008

10/07/2008.COR.Copy

Or.Dept:IBA

R-2009-357

I hereby certify that the foregoing Resolution was passed by the Council of the City of San Diego, at this meeting of <u>OCI 7 2008</u>.

ELIZABETH S. MALAND

City Clerk

Deputy City Clerk

Approved:

JERRY SANDERS, Mayor

Vetoed: (date)

JERRY SANDERS, Mayor

## The City of San Diego CERTIFICATE OF CITY AUDITOR AND COMPTROLLER

## CERTIFICATE OF UNALLOTTED BALANCE ORIGINATING

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