

## **RESOLUTION NO. .**

**BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

\* \* \* \* \*

**RESOLUTION AUTHORIZING THE PRESIDENT TO EXECUTE AN AGREEMENT WITH MACIAS, GINI, & O'CONNELL LLP TO CONDUCT A COMPREHENSIVE, DATA-DRIVEN ASSESSMENT OF THE SHERIFF'S OFFICE'S FINANCIAL AND BUDGET MANAGEMENT PRACTICES FOR AN AMOUNT NOT TO EXCEED \$127,200 FOR A TERM OF JANUARY 13, 2026 TO JUNE 30, 2026**

---

**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, during the prior leadership of the Sheriff's Office, among other issues, concerns were raised about the department's financial and budget management practices, including with respect to procurement and overtime usage; and

**WHEREAS**, on September 23, 2025, this Board adopted a resolution urging the County Executive to use the special oversight procedures provided for in the County Reserves Policy as to Sheriff's Office due to its low reserves level; and

**WHEREAS**, although the Sheriff's Office is now under new leadership, retention of an outside professional auditor to review and assess the department's financial and budget management practices over the past three years can help understand areas for improvement and restore trust and fiscal accountability; and

**WHEREAS**, in April 2023 the County conducted a formal Request for Proposal (RFP) process to identify and retain a qualified auditing firm to perform professional audit services for the County, which resulted in the selection of Macias, Gini, &

O'Connell, LLP (MGO) based on their experience, and ability to meet the criteria set forth in the RFP; and

**WHEREAS**, the County's procurement requirements can be efficiently satisfied through reliance on the prior professional audit services RFP process to support engagement of MGO to conduct a professional review of the financial and budget practices of the Sheriff's Office, and utilization of existing and previously solicited contracts is in the County's best interests in this instance; and

**WHEREAS**, MGO was selected from a formal RFP process, and the Procurement Manager has approved the County Executive Office's request to piggyback on that solicitation; and

**WHEREAS**, under the proposed agreement (the "Agreement"), MGO shall assess the financial and budget management practices of the County's Sheriff's Office, focusing on payroll and overtime-related practices, and will consider governance, fiscal impacts, and management in a public safety context as well as identify opportunities to improve efficiency, accountability, and cost control while maintaining public safety service levels, officer wellness, and contractual compliance; and

**WHEREAS**, MGO's review will also assess the Sheriff's Office procurement, supply chain, and vendor management practices by conducting a comprehensive review of current procurement practices; supplier selection and diversification; vendor performance and monitoring; and vendor deliverables; and

**WHEREAS**, the County's maximum fiscal obligation under the proposed Agreement is \$127,200, for a term of January 13, 2026 through June 30, 2026; and

**WHEREAS**, the Board has been presented with the Agreement and has approved it as to both form and content and desires to enter into said Agreement.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the President of the Board of Supervisors be and is hereby authorized and directed to execute said Agreement for and on behalf of the County of San Mateo, and the Clerk of this Board shall attest the President's signature thereto.

**BE IT FURTHER RESOLVED** that the Board hereby authorizes and approves the taking of all necessary actions by the County Executive, or designee, to give effect to this Resolution, including to execute and deliver all documents deemed necessary or advisable by the County Executive, or designee, in order to consummate the execution and delivery of the Agreement mentioned herein.

**BE IT FURTHER RESOLVED** that the County Executive or the County Executive's designee is authorized to execute contract amendments which modify the County's maximum fiscal obligation by no more than \$25,000 (in aggregate), and/or modify the contract term and/or services so long as the modified term or services is/are within the current or revised fiscal provisions.

\* \* \* \* \*