

RESOLUTION NO. _____

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

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RESOLUTION AUTHORIZING AND DIRECTING THE PRESIDENT OF THE BOARD TO EXECUTE AN AMENDMENT TO THE AGREEMENT WITH MACIAS GINI & O'CONNELL, LLP TO PROVIDE ADDITIONAL PROFESSIONAL FINANCIAL AUDITING SERVICES TO THE COUNTY, AND TO INCREASE THE COUNTY'S MAXIMUM FISCAL COMMITMENT BY \$75,000 FOR A NEW TOTAL CONTRACT AMOUNT OF \$1,532,500

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

WHEREAS, the County Charter (Article VI, Section 603) provides that the Board of Supervisors shall have an annual audit made by a certified public accountant and the auditor shall report on the County's financial transactions and records and the effectiveness of internal controls; and

WHEREAS, on May 23, 2023, the Board adopted Resolution No. 079628, authorizing an agreement with Macias Gini & O'Connell, LLP (MGO) to provide professional financial auditing services to the County for the term of May 23, 2023 through May 22, 2025, in an amount not to exceed \$957,250, with an option to extend the agreement at the County's election for one additional year through May 22, 2026 for an additional \$500,250; and

WHEREAS, under the agreement (the "Agreement") entered into pursuant to the Board's authorization, MGO is required to conduct an audit of the financial statements of the County and its Single Audit programs (up to 7 programs) and complete a stand-alone audit of the San Mateo Medical Center, for the fiscal years

ending June 30, 2023 and June 30, 2024, and issue reports to the Board and the Controller regarding the financial statements and compliance and internal controls; and

WHEREAS, the County's Single Audit requirements have increased to include 9 programs for the fiscal year ending June 30, 2024 and 10 programs for the fiscal year ending June 30, 2025, and is projected to continue to require these additional audits (two and three more than contemplated under the Agreement); and

WHEREAS, to ensure uninterrupted professional financial auditing services, the Controller's Office is recommending an amendment to the Agreement with MGO to cover up to 9 Single Audit programs for the fiscal year ending June 30, 2024 and 10 programs for the fiscal year ending June 30, 2025, which would increase the County's maximum fiscal obligation by \$75,000 for a total contract amount of \$1,532,500; and

WHEREAS, this Board has been presented with a form of said amendment to the Agreement and has examined it and approved it as to both form and content and desires to enter into the amendment.

NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that: the President of this Board of Supervisors is hereby authorized and directed to execute an amendment to the agreement with Macias Gini & O'Connell, LLP to provide additional professional financial auditing services to the County and to increase the County's maximum fiscal commitment by \$75,000 for a new total contract amount of \$1,532,500, and the Clerk of the Board shall attest the President's signature thereto.

BE IT FURTHER RESOLVED THAT the County Controller, or designee, is hereby authorized to execute contract amendments which modify the County's maximum fiscal obligation by no more than \$25,000 (in aggregate per agreement),

and/or modify the contract term and/or services so long as the modified term or services is/are within the current or revised budget provisions.

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