

**SECOND AMENDMENT TO THE AGREEMENT (C-124148) BETWEEN THE CITY OF
LOS ANGELES AND MACIAS, GINI AND O'CONNELL, LLP FOR THE ANNUAL
AUDIT OF THE CITY**

This Second Amendment is made and entered into by and between the City of Los Angeles, a municipal corporation, hereinafter referred to as "City", and Macias, Gini and O'Connell, LLP hereinafter referred to as "Auditor", with reference to the following:

WHEREAS, on or about June 13, 2014, the City and Auditor entered into an agreement (City contract No. 124148) whereby Contractor agreed to conduct the Annual Financial and Single Audits (Audits) for the Fiscal Years 2013-14, 2014-15 and 2015-16; and

WHEREAS, the City and Contractor wish to extend the agreement to include the Audits for Fiscal Years 2016-17; and

WHEREAS, the Contractor's services are of a professional, temporary and occasional in nature; and

NOW THEREFORE, in consideration of the premises and of the covenants, representatives and agreements set forth herein, the parties hereby covenant, represent and agree that the agreement is amended effective upon execution of the second amendment, as follows:

1. Article I. REPRESENTATIVES is amended as follows:

Delete: C. The representative of the Controller shall be:

Todd Bouey
Director of Financial Analysis and Reporting
200 N. Main St., Room 300
Los Angeles, CA 90012
todd.bouey@lacity.org

Add: C. The representative of the Controller shall be:

Matthew Crawford
Director of Financial Analysis and Reporting
200 N. Main St., Room 370
Los Angeles, CA 90012
matthew.crawford@lacity.org

2. Article III. TERM is amended as follows:

Delete: A. The term of this agreement shall commence on

its effective date and terminate on December 31, 2017.

Add: A. The term of the Agreement shall commence on its effective date and terminate on December 31, 2018.

3. Article IV. PAYMENT is amended as follows:

Add: A. Hourly Rate
The following hourly rates will apply for services rendered in conduction the 2016-17 Audits and the services requested under Section V of Agreement C-124148:

Position	Rate
Client Service Partner	\$297
Technical Review Partner	\$297
Engagement Director	\$251
Consulting Director	\$251
Engagement Manager	\$154
Supervisory Senior and Senior	\$113
Experienced Associate and Associates	\$103

Add: B. Total Basic Audit

Year	2016-17
Amount	\$987,149

Add: C. Changing Standards and Additional Grant Programs

Year	2016-17
Amount	\$100,000

Add: D. Total Obligation

The City's total obligation shall not exceed:

Year	2016-17
Amount	\$1,087,149

Delete: E. Funding for the 2013-14, 2014-15, and 2015-16 audits

The Audits for 2013-14, 2014-15 and 2015-16 are subject to appropriations by the Mayor and City Council.

Add: E. Funding for the 2013-14, 2014-15, 2015-16, and 2016-17 audits

The Audits for 2013-14, 2014-15, 2015-16 and 2016-17 are subject to appropriations by the Mayor and City Council.

4. Article VI. AUDITOR PERSONNEL is amended as follows:

Delete: A. The Auditor agrees that the following employees are designated as key personnel assigned to work of the audit:

Name	Title
James V. Godsey	Client Services Partner
Caroline Walsh	Technical Review Partner
Bhakti Patel	Director
Jean Horimoto	Director
Jack Ponvanit	Manager
Uta Hendranata	Manager
Erica Gonzalez	Senior
Imram Karim	Senior
Terry Robertson	Senior
Lana Dich	Senior

Add: A. The Auditor agrees that the following employees are designated as key personnel assigned to work of the Audit:

Name	Title
James V. Godsey	Client Services Partner
Caroline Walsh	Technical Review Partner
Mark Cousineau	Director
Ric Jazaie	Director
Terry Robertson	Manager
Ann Fang	Manager
Fe Marfori	Manager
Amy Chiang	Senior
Byron Matson	Senior

5. Except as amended by this Second Amendment, all other provisions of Agreement C-124148 and the First Amendment shall remain in full force and effect.

IN WITNESS WHEREOF, the City of Los Angeles and the Auditor have caused this Agreement to be executed by their duly authorized representatives.

The City of Los Angeles

Macias, Gini & O'Connell, LLP
777 South Figueroa, Ste. 2500
Los Angeles, CA 90017

By

Eric Garcetti, Mayor

Date:

By

James V. Godsey, Partner

Date:

By _____

Herb J. Wesson, Council President

APPROVED TO AS FORM

Michael N. Feuer, City Attorney

By

Date:

ATTESTED

Holly L. Wolcott, City Clerk

By

Date:

City Business License Number: _____

Internal Revenue Service ID Number: _____

Said Agreement is Number _____ of City Contract