

**First Amended and Restated Agreement between the City of Los Angeles and
Macias, Gini & O’Connell, LLP for
the Annual and Single Audit of the City of Los Angeles**

This First Amended and Restated Agreement is entered into between the City of Los Angeles, a municipal corporation (“City”) and Macias, Gini & O’Connell, LLP (“Auditor” or “Contractor”), for the performance of the 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27 Annual and Single Audits of various City offices, bureaus and departments (the “Audit” or “Audits”), with reference to the following facts:

WHEREAS, the City desires the services of an independent auditor to perform an audit pursuant to the Los Angeles City Charter Section 362; and

WHEREAS, the City desires the services of an independent auditor to perform a single audit pursuant to the Single Audit Act of 1984 (Public Law 98-502), as amended in 1996 (Public Law 104-156), U.S. Office of Management and Budget (“OMB”) Circular A-133, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards, and Generally Accepted Government Auditing Standards; and

WHEREAS, the City solicited and evaluated proposals for the Audit from various firms and selected the Auditor as having presented the best proposal overall; and

WHEREAS, the Auditor’s services are of a professional nature, and temporary and occasional in character;

WHEREAS, in August 2023, City entered into Agreement C-144038 (“Original Contract”) with Contractor for the performance of the 2022-23, 2023-24, 2024-25 Annual and Single Audits of various City offices, bureaus and departments (the “Audit” or “Audits”); and

WHEREAS, City has a continuing need for Contractor’s services and wishes to exercise its option to extend the Original Contract to include the Audits of 2025-26 and 2026-27; and

WHEREAS, City wishes to increase the funds available for contingency purposes and make certain other changes deemed necessary by the parties; and

WHEREAS, City wishes to add an additional audit service for the Los Angeles County Affordable Housing Solutions Agency Fund (LACAHSF); and

NOW THEREFORE, in consideration of the premises and of the covenants, representations and agreements set forth herein, the parties hereby covenant, represent and agree as follows:

I. Representatives of the Parties and Service of Notices

A. The representatives of the respective parties who are authorized to administer this Agreement and to whom formal notices, demands and communications shall be given are as follows:

- i. The City hereby appoints the City Controller (“Controller”), or designee, to represent the City with respect to amendments or other matters related to the scope of this Agreement, provided that any matter, including amendments, which will increase the City’s financial obligation hereunder shall be presented to the City Council for its consideration and approval.
- ii. The Controller shall represent the City on matters related to the conduct of the Audit and shall review and approve all payment invoices submitted by the Auditor.
- iii. The representative of the Controller shall be:

Albert Lee
Financial Management Specialist V
200 N. Main St., Room 300
Los Angeles, CA 90012
Albert.Lee@lacity.org

- iv. The Auditor’s representatives shall be:

Linda Hurley, CPA
Assurance Partner
Macias, Gini & O’Connell, LLP
2121 Avenue of the Stars, Suite 2200
Los Angeles, CA 90067
lhurley@mgocpa.com

David Bullock, CPA
State and Local Government Leader
Macias, Gini & O’Connell, LLP
2121 Avenue of the Stars, Suite 2200
Los Angeles, CA 90067
dbullock@mgocpa.com

B. Formal notices, demands and communications to be given hereunder by either party shall be made in writing and may be effected by email, personal delivery or via registered or certified mail, postage prepaid, return receipt requested and shall be deemed communicated as of the date of mailing.

C. If the name of the person designated to receive the notices, demands or communications or the address of such person is changed, written notice shall be given, in accord with this section, within five (5) working days of said change.

II. Auditor’s Services

A. The Auditor shall perform an audit of the various City offices, bureaus, and departments in accordance with the requirements set forth in this article.

- i. Examination of the City's Basic Financial Statements (BFS). Auditor will conduct a financial audit of the City's BFS in accordance with Generally Accepted Auditing Standards (GAAS) as set by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States of America and express an opinion on the fair presentation of the City's BFS, in conformity with Generally Accepted Accounting Principles (GAAP). The Auditor will apply limited procedures, consisting of inquiries of management regarding methods of measurement and presentation, on required supplementary information (RSI) provided for by GAAP. The RSI include the following:
 - a) Management's Discussion and Analysis
 - b) Schedules of Funding Progress for Pension Benefits
 - c) Budgetary Comparison Schedules for Major Funds
 - ii. Auditor will provide an 'in-relation' to the BFS opinion on supplementary fund financial statement and supporting schedules included.
 - iii. Auditor will also provide assistance to the City to meet the requirements of the Government Financial Officers Association (GFOA) Certificate program by reviewing the City's Annual Comprehensive Financial Report (ACFR) for consistency with the audited financial statements and completion of the GFOA Certificate program checklist before submission of the ACFR to GFOA by December 31st of each year.
- B. Audit of the Sewer Construction and Maintenance Fund (SCM) financial statements prepared in accordance with GAAP.
- i. Prepare the final financial statements and notes for the SCM from the final adjusted trial balance prepared by Public Works.
 - ii. Auditor shall express an opinion on the fair presentation of the SCM financial statements in accordance with GAAP. Auditor shall annually prepare and deliver with the financial statements, a certificate showing a computation of net revenue to debt service and indicating that, during the fiscal year for which financial statements were audited, the City was in compliance with its rate covenant as set forth in Section 6.03(b) of the Wastewater System Revenue Bonds General Resolution and the Wastewater System Subordinate Revenue Bonds General Resolution, or if the City was not in compliance, showing the ratio of net revenues to debt service for the year.
 - iii. Prepare a report addressed to management presenting findings and recommendations to improve or correct if necessary, any accounting controls and/or management practices. Provide technical assistance to the City in areas of accounting and financial reporting by providing consultation services

and advise on appropriate accounting treatment of various SCM fund expenditures and transactions in the books and financial statements in accordance with GAAP.

C. Examination of the Municipal Improvement Corporation Los Angeles (MICLA) financial statements prepared in accordance with GAAP.

- i. Auditor shall prepare draft financial statements and notes of MICLA based on information provided by the City and the Controller. Auditor shall express an opinion on the fair presentation of the financial statements according to GAAP.
- ii. Auditor will present management with any findings and recommendations to improve or correct, as necessary, any accounting controls and/or management practices at the conclusion of the audit.
- iii. Auditor will also prepare and assist the City to submit the following tax forms, as needed for MICLA:
 - a) Federal Form 990 – Return of Organization Exempt from Income Tax
 - b) State Form 199 – Exempt Organization Annual Information Statement or Return
 - c) State Form RRF 1-1 – Periodic Report to Attorney General of California

D. Single Audit

- i. Perform the financial audit of the City, the SCM, and their various funds in conformance with the requirements of the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, OMB Circulars, Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards, GAAS, and GAGAS.
- ii. In addition to the report on the Basic Financial Statements discussed in Section II, A of this Agreement, the single audit reports must include the following:
 - a) A report on internal accounting controls made as a part of the audit of the Basic Financial Statements;
 - b) A report on compliance with laws, regulations, contracts, and grant agreements that may have a material effect on the Basic Financial Statements;
 - c) A report on the supplementary the Schedule of Expenditures of Federal Awards, the Schedule of Expenditures of Federal Awards and State Awards granted by the California Department of Aging, and the

Community Services Block Grant Schedules of Revenue and Expenditures;

- d) A report on compliance with applicable compliance requirements described in the OMB Compliance Supplement related to major federal programs;
- e) A report on internal controls over compliance with applicable compliance requirements described in the OMB Compliance Supplement related to major federal programs; and,
- f) Reports on fraud, abuse, or illegal acts or indication of such acts, including all questioned costs found as the result of these acts, information of which should be covered in a separate written report and transmitted immediately to the appropriate federal department or agency, the Controller, and any other agency or individual which should receive a report under current professional standards.

E. Cost Allocation Plan (CAP)

- i. Auditor will audit rates developed for each CAP and the application of CAP rates. Auditor will render an opinion on each of the following components of CAP:
 - a) Central Services
 - b) Fringe Benefit Rates
 - c) Departmental Administration and Support Rates
 - d) Departmental Compensated Time Off (paid leave) Rates
 - e) Special Rates for Fringe Benefit and Central Services

F. Examination of the Mobile Source Air Pollution Reduction Trust Fund in accordance with guidelines issued by the South Coast Air Quality Management District (AB 2766).

- i. Auditor shall prepare draft financial statements and notes of the Air Quality Improvement District based on information provided by the Los Angeles Department of Transportation. Auditor will express an opinion on the fair presentation of the financial statements according to GAAP.
- ii. Auditor will present management with any findings and recommendations to improve or correct, as necessary, any accounting controls and/or management practices at the conclusion of the audit.

G. Low and Moderate Income Housing Fund

- i. Auditor shall perform a financial statement audit of the City's Low and Moderate Income Housing Fund and to render an opinion that the financial statements are fairly stated, in all material aspects, in conformity with GAAP.

H. McKinney Act Savings Fund

- i. Auditor shall conduct an agreed-upon procedure examining Housing Projects that receive McKinney Act Savings funds of the Los Angeles Housing Department (LAHD) and assist the LAHD and the U.S. Department of Housing and Urban Development (HUD) to determine compliance with the requirements of Section 1012 of the Stewart B. McKinney Homeless Assistance Amendments Act of 1988, as amended by the Housing and Community Development Act of 1992, P.L. 102-550.

I. Review of the GANN Appropriations Limit

- i. Auditor will perform the agreed-upon procedures agreed to by the City and League of California Cities (as required by Section 1.5 of Article XIII B of the California Constitution) to the calculation of the annual appropriations limit.
- ii. Auditor will present management with any findings and recommendations at the conclusion of the audit.

J. Proposition HHH Special Revenue Fund and Debt Service Fund (HHH funds)

- i. Auditor shall prepare draft financial statements and notes of HHH funds based on information provided by the City and the Controller.
- ii. Auditor will perform an audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards (GAS) for the purpose of expressing opinions of the fair presentation of the HHH funds financial statements, in conformity with GAAP.
- iii. Auditor will present management with any findings and recommendations to improve or correct, as necessary, any accounting controls and/or management practices at the conclusion of the audit.

K. Information Technology General Controls

- i. Auditor will review the City's financial systems in accordance with current audit standards. Auditor will evaluate the design and test the effectiveness of controls for managing access, managing program or other changes to the Information Technology (IT) environment, and IT operations.

L. Los Angeles County Affordable Housing Solutions Agency Fund (LACAHSF)

- i. Auditor will perform an audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards (GAS) for the purpose of expressing opinions on the fair presentation of the LACAHSF fund financial statements, in conformity with GAAP.

- ii. Auditor shall prepare draft financial statements and notes of LACAHSAs fund based on information provided by the City.
- iii. Auditor will present management with any findings and recommendations to improve or correct, as necessary, any accounting controls and/or management practices at the conclusion of the audit.

M. Reports to Management

- i. Following the completion of the audit of the fiscal year's financial statements, the Auditor shall issue:
 - a) A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards, the schedule of expenditures of federal awards and state awards granted by the California Department of Aging, and the Community Services Block Grant schedules of revenue and expenditures in relation to audited financial statements.
 - b) A report on compliance and internal control over financial reporting based on an audit of financial statements.
 - c) A report on compliance and internal control over compliance applicable to each major federal program required by the Uniform Guidance.
 - d) In the required report on compliance and internal controls, the Auditor shall communicate any material weaknesses or significant deficiencies found during the audit. A material weakness shall be defined as a deficiency, or a combination of deficiencies, internal control that there is a reasonable possibility a material misstatement of financial statements will not be prevented or detected. A significant deficiency shall be defined as a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by the City Council.
 - e) Control deficiencies discovered by the Auditor that are neither significant deficiencies nor material weaknesses shall be reported in a separate letter to management. A control deficiency shall be deemed to have occurred whenever the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect, or correct misstatements on a timely basis.
 - f) The reports on compliance and internal controls shall include material instances of noncompliance that affect financial statement amounts.

g) The Auditor shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of to the following parties:

- Mayor
- City Council
- City Controller

N. Optional Audit Services

- i. Optional Audit Services listed below must be authorized by a separate agreement(s) or by amendment to this Agreement.
- ii. SCM. In addition to the services in Section II. B. above, Auditor may be requested to perform the following additional services:
 - a) Recommend modifications to SCM Fund accounting methods and procedures, including, but not limited to, developing recommended guidelines to distinguish capital costs from operating and maintenance costs;
 - b) Review, as required, audited and unaudited financial information to be included in official statements of prospective series of Wastewater System Revenue Bonds, including review and comment on the official statement; and,
 - c) Review, as required, various City departments' charges to the SCM Fund to verify the accuracy and appropriateness of such charges.
- iii. Additional Audit Activity. Auditor may be asked to perform additional audits related to the annual audit.
- iv. Sale of Debt Securities. The City may prepare one or more official statements in connection with the sale of debt securities, which will contain the audited financial statements. The Auditor must, if requested by the City or the fiscal advisor and/or underwriter to issue a "consent and citation of expertise" as the Auditor and any necessary "consent letters".

III. Term of the Agreement

- A. The term of this agreement shall commence on its effective date and terminate on December 31, 2028.
- B. Due to the need for Contractor to begin preparations to deliver the services required in this Agreement, Contractor may have begun work prior to the execution of this Agreement. To the extent that said work was performed in accordance with the terms and conditions of this Agreement, the work is hereby ratified.

C. The City may extend the term of this agreement to include the audits of fiscal years 2025-26 and 2026-27. The exercise of such option shall be by written amendment. Hourly rates defined in section IV will be adjusted by the consumer price index for all urban consumers for Los Angeles, Riverside and Orange Counties published by the U.S. Department of Labor (“Los Angeles CPI”) for the agreement year.

IV. Payment and City’s Obligation

A. Hourly Rates

- i. The City will pay the Auditor for services rendered in conducting the 2022-23 (Year 1) Audits and the services requested under Section II of this Agreement at the following hourly rates:

Position	Rate
Engagement Partner	\$366
Engagement Director	\$308
Professional Standards Reviewer	\$366
Engagement Manager	\$285
IT Consulting Manager	\$297
Senior Assurance Associates	\$174
Staff and Experience Assurance Associates	\$143
Administrative Assistants	\$97
BCAWR Engagement Partner	\$200
BCAWR Engagement Manager	\$150
BCAWR Senior Assurance Associates	\$115
BCAWR Staff and Experience Assurance Associates	\$95

- ii. The 2023-24 (Year 2), 2024-25 (Year 3), 2025-26 (Year 4), and 2026-27 (Year 5) audits and the services requested under Section II of this Agreement the hourly rates will be increased by 2% each year from the preceding year.
- iii. Auditor will provide the adjusted hourly rates for approval to the Controller before the beginning of each audit.

B. Total Basic Audit Cost

- i. The basic audit cost under this agreement for services enumerated in Section II above shall be:

Year	2022-23	2023-24	2024-25	2025-26	2026-27
	Year 1	Year 2	Year 3	Year 4	Year 5
Amount	\$1,204,580	\$1,346,749	\$1,253,253	\$1,431,853	\$1,372,629

- ii. The basic audit cost assumes 10 major programs to be audited for the Single Audit. Additional programs, over the 10 included programs, will be billed at a flat rate of \$18,000 per program.
- iii. The basic audit cost for Year 2 and Year 3 are calculated with an increase in hourly rates (Section IV. A.) of 2% each over the preceding year.

C. Contingency Funds

- i. Funds are included for additional audit work related to changing auditing standards, additional federal grant programs (over the 11 major programs included in the cost), changing financial reporting standards, and assistance requested by the City. Auditor must submit a plan and cost estimate with hours to complete the work which must be approved by the Controller.
- ii. The Controller will issue a written approval to authorize the use of contingency funds for additional work.
- iii. The City's total obligation for contingencies shall not exceed:

Year	2022-23	2023-24	2024-25	2025-26	2026-27
Amount	\$100,000	\$125,000	\$150,000	\$150,000	\$150,000

D. Total Obligation

- i. The City's total obligation for each of the annual audit periods shall not exceed:

Year	2022-23	2023-24	2024-25	2025-26	2026-27
Amount	\$1,304,580	\$1,471,749	\$1,403,253	\$1,581,853	\$1,522,629

E. Funding for the audits

- i. The Audits for the 2022-23, 2023-24, 2024-25, 2025-26, and 2026-27 are subject to appropriations by the Mayor and City Council.

V. Invoices

- A. Contractor shall submit invoices once a month that conform to City standards and include, at a minimum, the following information:
 - i. Name and address of Contractor
 - ii. Name and address of City department being billed
 - iii. Date of invoice and date service was completed

- iv. Agreement number or authority (purchase order) number
 - v. Task Order or Notice to Proceed
 - vi. Description of completed task and amount due for task, including:
 - vii. Name of personnel working on task
 - viii. Hours spent on task and timesheet supporting charges (if applicable)
 - ix. Rate per hour and total due
 - x. Original manufacturer's invoice for items where the cost or cost plus is supported by the contract
 - xi. Certification by a duly authorized officer
 - xii. Discount and terms (if applicable)
 - xiii. Remittance Address (if different from Contractor's address)
- B. All invoices must be submitted on Contractor's letterhead and contain Contractor's official logo or other unique and identifying information such as the name and address of Contractor. Evidence that tasks have been completed, in the form of a report, brochure, or photograph, shall be attached to all invoices. Invoices must be submitted within 30 days of service, or monthly, and will be payable to Contractor no later than 30 days after acknowledged receipt of a complete invoice. Invoices are considered complete when appropriate documentation or services provided are signed off as satisfactory by City's Fiscal Officer. Nevertheless, the City shall not be responsible for, and Contractor waives the right to seek, any late fees, late charges, penalties, and/or interest.
- C. Invoices and supporting documentation must be prepared at the sole expense and responsibility of Contractor. City shall not compensate Contractor for costs incurred in invoice preparation. City may request, in writing, changes to the content and format of the invoice and supporting documentation at any time. City reserves the right to request additional supporting documentation to substantiate costs at any time.
- D. Notwithstanding any other provision of this Agreement, including any exhibits or attachments incorporated therein, and in order for the City to comply with its governing legal requirements, the City shall have no obligation to make any payments to Contractor unless the City shall have first made an appropriation of funds equal to or in excess of its obligation to make any payments as provided in the Contract. Contractor agrees that any services provided by Contractor, purchases made by Contractor or expenses incurred by Contractor in excess of said appropriation(s) shall be free and without charge to the City and the City shall have no obligation to pay for said services, purchases or expenses. Contractor shall have no obligation to provide any services, provide any equipment or incur any expenses in excess of the appropriated amount(s) until the City appropriates additional funds for this Contract.

VI. Auditor Personnel

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

Name	Title
David Bullock	Client Services Partner
Caroline Walsh	Technical Review Partner
Linda Hurley	Engagement Partner

- B. Auditor must submit names and qualifications of all additional audit personnel assigned to the audit to the Controller for approval prior to their beginning work on the audit. Auditor must also notify Controller of the removal of any of the key personnel listed above from the audit team and any replacement must be approved by the Controller.

VII. Audit Work Papers

- A. The Auditor will retain the audit working papers and reports for each audit period for seven (7) years after the date of issuance of the Auditor’s report(s) to the City. This may be extended if so directed by the federal cognizant audit agency of the City or in accordance with City requirements. The audit working papers and reports for each audit period will be made available to the authorized representatives of the cognizant audit agency, the U.S. General Accounting Office, federal inspectors general, the State Controller and the Controller of the City of Los Angeles throughout the working papers and reports retention period.
- B. The Auditor will provide the Controller with copies of Auditor's internal control documentation, risk assessment and evaluation.

VIII. Deliverables and Reports

- A. Four copies of each of the following reports will be submitted to the City Clerk for consideration by the City Council and its committee(s). The remaining copies in the numbers indicated will be submitted to the department indicated. An electronic copy of each report must also be provided.

Report	Number of Copies	Department
Single Audit Reports	10	Controller
Sewer Construction and Maintenance Fund Financial Statements	10	Public Works
Other Reports	10	Public Works

Report (cont.)	Number of Copies (cont.)	Department (cont.)
Report to Management	10	Controller
Cost Allocation Plan (each of three parts)	10	Controller
Data Processing	10	ITA
AB 2766	15	Transportation
GANN Appropriations Limit	15	City Administrative Officer (CAO)
Municipal Improvement Corporation	10	Controller
HHH fund	10	Controller, CAO, LAHD
LACAHSAs	10	LAHD

B. Draft copies of the report(s) will be released to the CAO, Controller and Chief Legislative Analyst not less than 15 days prior to release of each final report(s), unless other timeframes are called for in Section II, to allow time to review tentative findings and provide appropriate input. Copies of the draft SCM fund report will also be given to the Department of Public Works.

C. Final Reports are due no later than the date indicated below unless the time is extended by the Controller.

Report	Annual Due Date of Final Draft	Annual Due Date of Final Report
GANN Limitation	October 15 th	October 31 st
AB2766	November 30 th	December 15 th
SCM Audited Financial Statements	October 31 st	November 15 th
Municipal Improvement Corporation	November 30 th	December 15 th
Annual Comprehensive Financial Report	December 15 th	December 31 st
SCM Management Report		February 1 st
Single Audit Report	March 3 rd	March 31 st
Cost Allocation Plan	December 31 st	January 15 th
Management Report		March 31 st
HHH fund	December 15 th	December 31 st
Low Mod Housing Fund Audit	November 30 th	December 15 th
LACAHSAs	November 30 th	December 15 th

D. In addition to the required reports, the Auditor will also be required to provide the following deliverables:

- i. While conducting the audit, the firm will meet monthly, or more frequently, if necessary, with the Director of Financial Analysis and Reporting or designee regarding the status of the audit. The firm will also be required to meet periodically with the Director, Office of Accounting, Board of Public Works to discuss the SCM audit.
- ii. The firm must file a written monthly status report with the Director of Financial Analysis and Reporting. The report must address the status of the audit, any problems encountered, any problems unresolved from prior periods and any other items the Auditor wishes to bring to the attention of the Director of Financial Analysis and Reporting.
- iii. The firm must also file as needed status reports with the Director, Office of Accounting, Board of Public Works for the SCM audit. The format of the information will be the same as that used to report to the Director of Financial Analysis and Reporting. Further, all information in the reports to the Director, Office of Accounting, Board of Public Works must also be included in the report to the Director of Financial Analysis and Reporting.

E. The Auditor shall assure themselves that the City Council is informed of the following:

- i. The Auditor's responsibility under generally accepted auditing standards
- ii. Significant accounting policies
- iii. Management judgments and accounting estimates
- iv. Significant audit adjustments
- v. Auditor's judgment about the quality of the City's accounting principles
- vi. Other information in documents containing audited financial statements
- vii. Disagreements with management
- viii. Management consultation with other accountants
- ix. Major issues discussed with management prior to audit
- x. Difficulties encountered in performing the audit

F. Presentations to Council

- i. The Auditor must be available to present all reports and correspondence with Management to City Council and Council Committees.
- ii. The Auditor must be available to provide testimony at Council meetings and Council Committees upon request by the Director of Financial Analysis and Reporting on audit and financial issues.

IX. Confidentiality

- A. All documents, records and information provided by City to Contractor shall remain the property of the City and are confidential. Contractor agrees not to provide these documents and records, nor disclose their content or any information contained in them, either orally or in writing, to any other person or entity, unless required by law. Contractor agrees that all documents or other information used or reviewed in connection with Contractor's work for the City shall be used only for the purpose of carrying out City business and cannot be used for any other purpose until such time as the City authorizes its release or it is released as a public document.
- B. Any reports, findings, analyses, studies, notes, information or data generated as a result of this Agreement are to be considered confidential. Such information shall not be made available to any individual, agency, or organization except as provided for in the Agreement or as provided for by law.
- C. The provisions of this Section survive termination of this Agreement.

X. No Third-Party Beneficiaries

- A. Nothing herein is intended to create a third party beneficiary in any subcontractor. The City has no obligation to any subcontractor. No privity is created with any subcontractor by this Agreement. Even if the Contractor uses subcontractors, Contractor remains responsible for complete and satisfactory performance of the terms of this Agreement.

XI. Contractor's Interactions with the Media

- A. Contractor shall refer all inquiries from the news media to City's Representative (Section I. A. i), and shall immediately contact City to inform City of the inquiry, and shall comply with the procedures of City's Public Affairs staff regarding statements to the media relating to this Agreement or Contractor's services hereunder.

XII. Standard Provisions

- A. The Contractor agrees to comply with the Standard Provisions for City Contracts (Rev. 1/25) [v.2] ("Standard Provisions"), which are attached hereto as Attachment A and made a part hereof.
- B. Disclosure of Border Wall Contracting. Contractor shall comply with Los Angeles Administrative Code (LAAC) Section 10.50 et seq., "Disclosure of Border Wall Contracting." City may terminate this Agreement at any time if City determines that Contractor failed to fully and accurately complete the required affidavit and disclose all Border Wall Bids and Border Wall Contracts, as defined in LAAC Section 10.50.1.

XIII. Miscellaneous

- A. Ambiguity. No ambiguity in this Agreement may be interpreted against any one party by virtue of that party being drafter of the Agreement.
- B. Amendments to Agreement. Any changes in the terms of this Agreement, including changes in the services to be performed by Contractor, extension of the term, and any increase or decrease in pricing, must be incorporated into this Agreement by a written amendment properly executed by both parties.
- C. Notice of Delays. Except as otherwise provided under this Agreement, when either party has knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of this Agreement, that party shall, within one (1) business day, give notice thereof, including all relevant information with respect thereto, to the other party.
- D. Entire Agreement. This Agreement contains the full and complete Agreement between the parties. No verbal agreement or conversation with any officer or employee of either party will affect or modify any of the terms and conditions of this Agreement. The parties acknowledge that they have read and understand this Agreement and had the opportunity to consult with counsel of their choosing.
- E. Order of Precedence. In the event of any inconsistency between the provisions of the First Amendment, the Original Contract, and any attachments thereto, the inconsistency will be resolved by giving precedence to the documents in the following order: the paragraphs in the body of this First Amended and Restated Agreement, the Standard Provisions, the paragraphs in the body of the Original Agreement, and any other attachments in the order in which they are attached.

This Agreement may be executed in one or more counterparts, and by the Parties in separate counterparts, each of which when executed shall be deemed to be an original, but all of which taken together shall constitute one and the same agreement. The Parties further agree that facsimile signatures or signatures scanned into .pdf (or signatures in another electronic format designated by City) and sent by e-mail shall be deemed original signatures.

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

For: THE CITY OF LOS ANGELES

a Municipal Corporation

By signing below, the signatory attests that they have no personal, financial, beneficial, or familial interest in this contract.

Macias,Gini & O'Connell, LLP

700 South Flower St., Suite 800

Los Angeles, CA 90017

By: _____

Karen Bass
Mayor

By: _____

Linda Hurley
Partner

Date: _____

Date: _____

By: _____

Marqueece Harris-Dawson
Council President

Date: _____

APPROVED AS TO FORM

Hydee Feldstein Soto, City Attorney

ATTEST:

Patrice Y. Lattimore, City Clerk

By: _____

Brent Nichols
Deputy City Attorney

By: _____

Date: _____

Date: _____

City Business License Number: 0000090839-003-0

Internal Revenue Service ID Number: 68-0330457

Said Agreement is Number C-144038-01 of City Contracts