

**RESOLUTION NO. 24-29**

**Resolution Of The City Council Of The City Of Emeryville Authorizing The City Manager To Execute A Second Amendment To The Professional Services Contract With Maze & Associates For A Period From July 1, 2023 Through June 30, 2026 For An Amount Not To Exceed \$157,020 For Fiscal Year 2024 And \$162,037 For Fiscal Year 2025 With A Total Five-Year Contract Not To Exceed Amount Of \$679,657 For Audit And Related Services**

**WHEREAS**, on April 6, 2021, the City entered into a contract with Maze & Associates to perform audit services for Fiscal Years 2021, 2022 and 2023, with an option to extend the contract for two years; and

**WHEREAS**, on December 7, 2021, the City entered into a First Amendment with Maze & Associates and added audit reports for the State Controller's Office to the contract; and

**WHEREAS**, Maze & Associates has advised the City on the implementation of new accounting pronouncements from the Government Accounting Standards Board; and

**WHEREAS**, Maze & Associates has assisted the City in preparing the Annual Comprehensive Financial Report and the city has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association; and

**WHEREAS**, Maze & Associates has served as the City's independent auditors for the past three years, and the audit services contract is due for extension; now, therefore be it

**RESOLVED**, that the City Council of the City of Emeryville hereby authorizes the City Manager to execute a Second Amendment to the Professional Services Contract with Maze & Associates for a period from July 1, 2023 through June 30, 2026 for an amount not to exceed \$157,020 for Fiscal Year 2024 and \$162,037 for Fiscal Year 2025 with a total five-year contract not to exceed amount of \$679,657 for audit and related services.

Resolution No. 24-29  
Maze & Associates Audit Contract Second Amendment  
City Council Meeting | March 19, 2024  
Page 2 of 2

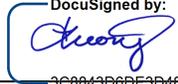
**ADOPTED**, by the City Council of the City of Emeryville at a regular meeting held Tuesday, March 19, 2024, by the following vote:

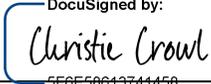
AYES:	<u>5</u>	Mayor Welch, Vice Mayor Mourra and Council Members Bauters, Kaur and Priforce
NOES:	<u>0</u>	_____
ABSTAIN:	<u>0</u>	_____
ABSENT:	<u>0</u>	_____

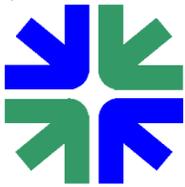
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 MAYOR

ATTEST:

APPROVED AS TO FORM:

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 SPECIAL COUNSEL



City of Emeryville
CALIFORNIA

PROFESSIONAL SERVICES CONTRACT
SECOND AMENDMENT

THIS SECOND AMENDMENT TO THE PROFESSIONAL SERVICES CONTRACT ("Amendment") is effective as of (the "Effective Date"),, by and between THE CITY OF EMERYVILLE, a municipal corporation, ("City") and MAZE & ASSOCIATES ("Contractor"), individually referred to as a "Party" and collectively as the "Parties".

WITNESSETH THAT

WHEREAS, the City and Contractor entered into a Professional Services Contract dated April 6, 2021 ("Contract") for the purpose of retaining the services of Contractor to provide financial audit services; and

Whereas, the City and Contractor entered into a contract amendment on December 7, 2021 for additional audit report services;

WHEREAS, the City and Contractor desire to amend the Contract; and

WHEREAS, the public interest will be served by this Amendment.

NOW, THEREFORE, the Parties hereto do mutually agree as follows:

1. AMENDMENT

The Parties agree to amend the Contract as checked below:

1.1 Exhibit A

[ ] Exhibit A of the Contract is hereby amended in its entirety and replaced with Exhibit A-Revision Number;

OR

[x] Exhibit A of the Contract is hereby amended to include the provisions of Exhibit A-2, attached hereto and incorporated herein by this reference.

1.2 Termination Date

[x] The Parties desire to extend the termination date. Section 1.3 of the Contract is hereby amended to extend the termination date to JUNE 30, 2026.

Table with 4 columns and 2 rows. Header: FOR CITY USE ONLY. Rows: Contract No., Resolution No., CIP No., Project No.

**1.3 Total Compensation Amount**

- The Parties desire to increase the Total Compensation Amount as set forth in Section 3.2 of the Contract by **THREE HUNDRED NINETEEN THOUSAND AND FIFTY SEVEN DOLLARS AND NO CENTS (\$319,057)**. The total amount paid under the Contract as compensation for Services performed and reimbursement for costs incurred shall not, in any case, exceed **SIX HUNDRED SEVENTY NINE THOUSAND SIX HUNDRED FIFTY-SEVEN DOLLARS AND NO CENTS (\$679,657)**.

**2. CONTINUING EFFECT OF CONTRACT**

Except as amended by this Amendment, all other provisions of the Contract remain in full force and effect and shall govern the actions of the Parties under this Amendment. From and after the date of this Amendment, whenever the term “Contract” appears in the Contract, it shall mean the Contract as amended by this Amendment.

**3. ADEQUATE CONSIDERATION**

The Parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.

**4. SEVERABILITY**

If any portion of this Amendment is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

**5. WAIVER**

The City’s failure to enforce any provision of this Amendment or the waiver in a particular instance shall not be construed as a general waiver of any future breach or default.

*SIGNATURES ON FOLLOWING PAGE*

**City of Emeryville** | Professional Services Contract Amendment  
REV02/2024

**6. SIGNATURE PAGE TO PROFESSIONAL SERVICES CONTRACT  
SECOND AMENDMENT**

**IN WITNESS WHEREOF** the City and the Contractor have executed this Contract,  
which shall become effective as of the date first written above.

Approved As To Form:

DocuSigned by:  
*John Kennedy*  
2C034D02DB55467...  
\_\_\_\_\_  
City Attorney

Dated: **CITY OF EMERYVILLE**

\_\_\_\_\_  
Paul Buddenhagen, City Manager

Dated: **MAZE & ASSOCIATES**

03/08/2024  
\_\_\_\_\_  
DocuSigned by:  
*Whitney Crockett*  
D5560B55E7C141A  
\_\_\_\_\_  
Whitney Crockett, Audit Partner (Signature)

<i>Attach: W-9 Form</i>	<i>Attach: Business License Certificate</i>	<i>Attach: Insurance Certificate and Endorsements</i>
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March 6, 2024

City of Emeryville  
 Lawrence Chiu, Finance Director  
 1333 Park Avenue  
 Emeryville, CA 94608

Dear Lawrence:

Pursuant to the City's recent request, we are pleased to offer to extend our audit contract to include the fiscal years ended June 30, 2024 and June 30, 2025, at the following price:

<b>REQUIRED SERVICES</b>		
<b>Service</b>	<b>2023/24</b>	<b>2024/25</b>
City Audit Report w/ Management Letter	\$71,792	\$74,520
Successor Agency Component Unit Report	\$10,280	\$10,671
AUP Applied to Appropriations Limit	\$820	\$851
Single Audit Report (1 Program)	\$6,600	\$6,851
Measure B Report	\$3,474	\$3,606
Measure BB Report	\$3,474	\$3,606
VRF Report	\$3,474	\$3,606
Child Development Center Report	\$6,727	\$6,983
Housing Successor Report	\$4,486	\$4,656
Total for Fiscal Year (not to exceed)	\$111,127	\$115,350

<b>ADDITIONAL REPORTS</b>		
<b>Service</b>	<b>2023/24</b>	<b>2024/25</b>
Annual Report of Financial Transactions to the State Controller	\$3,893	\$4,041
Annual Streets Report to the State Controller	\$2,781	\$2,887
Special Districts Financial Transactions Report	\$2,558	\$2,655
Transit Operators Financial Transactions Report	\$3,474	\$3,606
GASB 68	\$4,243	\$4,404
TDA	\$2,387	\$2,478
GASB 87 Leases	\$1,557	\$1,616
Business License Tax Agreed Upon Procedures (AUP)	\$25,000	\$25,000
<b>Total for Fiscal Year (not to exceed) with Additional Reports</b>	<b>\$157,020</b>	<b>\$162,037</b>

The fees were adjusted for 3.8% (COLA) in FY 24 and FY 25. The original proposal date for Emeryville that the fees are based on was January 29, 2021. Please call me if you have any questions.

We look forward to continuing to improve our service to you.

Yours very truly,



Maze & Associates

RESPONSE:

If you agree with the terms of this contract modification, please sign below and return a copy to our office.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_