

**AMENDMENT NO. 3 TO AGREEMENT BETWEEN
SAN DIEGO UNIFIED PORT DISTRICT
and
MACIAS GINI & O'CONNELL LLP
for
ANNUAL EXTERNAL AUDIT SERVICES
AGREEMENT NO. 177-2012**

The parties to this Amendment No. 3 to Agreement are the SAN DIEGO UNIFIED PORT DISTRICT, a public corporation (District) and MACIAS GINI & O'CONNELL LLP, a Limited Liability Partnership (Service Provider).

Recitals:

District and Service Provider are parties to an Agreement for Annual External Audit Services. The agreement is on file in the Office of the District Clerk as Document No. 59930 dated February 26, 2013, as amended by Amendment No. 1, Document No. 64071 dated October 21, 2015 and Amendment No. 2, Document No. 65747 dated October 24, 2016. It is now proposed to add three years of services to the Agreement, increase the maximum expenditure of the Agreement by an amount of \$364,370.00, from \$517,214.00 to an amount not to exceed \$881,584.00, and to add to the Scope of Services and Fee Schedules.

The Parties Agree:

1. The **TERM OF AGREEMENT**, Section 2, is hereby extended to April 30, 2021.
2. The **Maximum Expenditure**, Section 3.a., is hereby increased by an amount of \$364,370.00, from \$517,214.00 to an amount not to exceed \$881,584.00
3. To the **Scope of Services**, Attachment A, Section A, **Service Provider Responsibilities**, add a new Paragraph 6, Partner Rotation Requirement, as follows:

6. Partner Rotation Requirement

To be compliant with Government Code Section 12410.6 enacted by Assembly Bill 1345 (AB1345), the Service Provider will rotate the lead engagement partner that is assigned responsibility for the fiscal year end June 30, 2020 audit.

4. To the **Fee Schedules** in Attachment B, Compensation and Invoicing, Section 1.B., add the following schedule for Audit of Fiscal Years (FY) 2018 through 2020:

Audit of Fiscal Years	FY 2018	FY 2019	FY 2020
Audited Financial Statements	\$102,500	\$105,575	\$108,740
Compliance Audit (Uniform Guidance)	\$11,500	\$11,850	\$12,205
<i>Additional Services</i> Special Audits/Reviews- As Needed	\$4,000	\$4,000	\$4,000
Total all-inclusive maximum fees	\$118,000	\$121,425	\$124,945

5. To the hourly rates for **Additional Services**, Attachment B, Compensation and Invoicing, Section 1.C., add the following schedule for Audit of Fiscal Years (FY) 2018 through 2020:

Audit of Fiscal Years	FY 2018	FY 2019	FY 2020
Partner	\$275	\$283	\$290
Concurring Partner	\$275	\$283	\$290
Manager	\$175	\$180	\$185
Senior Associate	\$150	\$155	\$160
Associate	\$125	\$130	\$135
IT Manager	\$205	\$210	\$215
Administrative Assistant	\$85	\$88	\$90

6. All other terms, covenants, and conditions in the original Agreement shall remain in full force and effect and shall be applicable to this Amendment.

SAN DIEGO UNIFIED PORT DISTRICT

MACIAS GINI & O'CONNELL LLP

Robert Monson
Port Auditor



Kevin Starkey, CPA
Partner

Approved as to form and legality:
GENERAL COUNSEL

By: Assistant/Deputy

A manually signed copy of this Amendment transmitted by email or any other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Amendment.