

**DRAFT****RESOLUTION 20xx-xxx**

**RESOLUTION SELECTING AND AUTHORIZING AN AGREEMENT WITH MOSS ADAMS FOR PROFESSIONAL EXTERNAL AUDITING SERVICES FOR AN AMOUNT NOT TO EXCEED \$398,000 FOR THE AUDIT OF FISCAL YEARS 2022, 2023, AND 2024 WITH TWO ONE-YEAR OPTIONS TO EXTEND, WHICH MAY BE GRANTED AT THE SOLE DISCRETION OF THE DISTRICT FOR AN AMOUNT NOT TO EXCEED \$128,500 PER YEAR, FOR A TOTAL NOT-TO-EXCEED AMOUNT, INCLUDING OPTIONS, OF \$655,000. FUNDS FOR THIS FISCAL YEAR ARE BUDGETED, FUNDS FOR FUTURE FISCAL YEARS WILL BE BUDGETED IN THE OFFICE OF THE PORT AUDITOR IN THE APPROPRIATE FISCAL YEARS, SUBJECT TO BOARD APPROVAL UPON ADOPTION OF EACH FISCAL YEAR'S BUDGET.**

**WHEREAS**, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix 1, (Port Act); and

**WHEREAS**, the Board of Port Commissioners (BPC) adopted BPC Policy No. 110 to establish a policy governing the processing and administration of public projects, consulting and service agreements, the purchasing of supplies, materials and equipment, and grants; and

**WHEREAS**, in February 2013 the Office of the Port Auditor entered into an agreement Macias Gini & O'Connell LLP (MGO) for professional external auditing services for financial and single audits covering fiscal years 2013, 2014 and 2015 with two, one-year options to extend the agreement at the sole discretion of the District; and

**WHEREAS**, on October 13, 2016, the Board exercised the second option to extend the agreement from May 1, 2017, through April 30, 2018 which covered the audit for fiscal year 2017; and

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**WHEREAS**, on April 10, 2018, based on staff's recommendation and the recommendation of the Audit Oversight Committee (Committee), the Board authorized Amendment No. 3 to the agreement, extending the term from April 30, 2018, to April 30, 2021, increasing the maximum not-to-exceed amount covering the financial and single audits for fiscal years 2018, 2019, and 2020; and

**WHEREAS**, on November 30, 2020 the Committee met and recommended that the Board extend the agreement with MGO for one year, through April 30, 2022, due to potential complications with orienting a new external auditor stemming from COVID-19; and

**WHEREAS**, the Board authorized Amendment No. 4 and the agreement was extended for one year; and

**WHEREAS**, on July 12, 2021 the District issued an RFP in accordance with Board of Port Commissioners Policy No. 110 for annual external audit services including the annual audit of the Port's financial statements and a single audit under OMB Circular A-133; and

**WHEREAS**, a staff evaluation panel selected Moss Adams for recommendation to the Committee; and

**WHEREAS**, District staff recommends that the Board of Port Commissioners adopt a Resolution selecting and authorizing an agreement with Moss Adams for professional external auditing services for an amount not to exceed \$398,000 for the audit of fiscal years 2022, 2023, and 2024 with two one-year options to extend, which may be granted at the sole discretion of the district for an amount not to exceed \$128,500 per year, for a total not-to-exceed amount, including options, of \$655,000.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Port Commissioners of the San Diego Unified Port District, as follows:

That the Executive Director or his designated representative is authorized to select and enter into an agreement with Moss Adams for professional external auditing services for an amount not to exceed \$398,000 for the audit of fiscal years 2022, 2023, and 2024 with two one-year options to extend, which may be granted at the sole discretion of the district for an amount not to exceed \$128,500 per year, for a total not-to-exceed amount, including options, of \$655,000.

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APPROVED AS TO FORM AND LEGALITY:  
GENERAL COUNSEL

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By: Assistant/Deputy

PASSED AND ADOPTED by the Board of Port Commissioners of the San Diego Unified Port District, this 11<sup>th</sup> day of January 2022, by the following vote: