

RESOLUTION NO. 2025-021**RESOLUTION OF THE CITY OF IMPERIAL BEACH, CALIFORNIA APPROVING AN AGREEMENT FOR PROFESSIONAL AUDIT SERVICES FOR THE CITY OF IMPERIAL BEACH, INCLUDING ITS COMPONENT PUBLIC AGENCIES, WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP AND AUTHORIZING THE CITY MANAGER OF THE CITY OF IMPERIAL BEACH TO SIGN THE AGREEMENT**

WHEREAS, the City of Imperial Beach ("City") is required by State law to complete an annual audit of its records and activities. Certain component public agencies of the City, such as the Housing Authority of the City of Imperial Beach, are also required by State law to complete an annual audit of their records and activities; and

WHEREAS, Rogers, Anderson, Malody & Scott, LLP is a qualified certified public accounting firm and is highly experienced in completing audits of governmental financial statements; and

WHEREAS, Rogers, Anderson, Malody & Scott, LLP has served as the City's independent auditor since 2021, providing consistent and reliable audit services and demonstrating a strong understanding of the City's financial operations; and

WHEREAS, continuing with the same audit firm promotes institutional knowledge, audit efficiency, and consistency in financial reporting, which benefits both the City Council and the public through clear, accurate, and timely financial disclosures; and

WHEREAS, the agreement for Professional Audit Services with Rogers, Anderson, Malody & Scott, LLP provides for audit services work for each of the following fiscal years: Fiscal Year 2025-26, Fiscal Year 2026-27, and Fiscal Year 2027-28, and if the City exercises its rights and options to extend the term as described in Section 4 of the Agreement, for Fiscal Year 2028-29 and Fiscal Year 2029-30, respectively.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Imperial Beach as follows:

1. The foregoing recitals are true and correct and are a substantive part of this Resolution.
2. The City Council of the City hereby approves the agreement for Professional Audit Services with Rogers, Anderson, Malody & Scott, LLP to provide audit services for the City of Imperial Beach, including its component public agencies, for Fiscal Year 2025-26, Fiscal Year 2026-27, and Fiscal Year 2027-28, and if the City exercises its rights and options to extend the term as described in Section 4 of the Agreement, for Fiscal Year 2028-29 and Fiscal Year 2029-30, respectively. The City Council of the City further authorizes the City Manager or designee of the City to execute the agreement.
3. The City Council of the City hereby declares that the agreement for Professional Audit Services with Rogers, Anderson, Malody & Scott, LLP shall be enforceable as to the City upon execution by the City Manager or designee of the City of Imperial Beach and that approval and/or execution by the Imperial Beach Redevelopment Agency Successor Agency shall have no effect on such agreement as it pertains to the City.
4. This Resolution shall take effect upon the date of its adoption.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Imperial Beach at its meeting held on the 21st day of May 2025, by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

PALOMA AGUIRRE, MAYOR

ATTEST:

JACQUELINE M. KELLY, MMC
CITY CLERK