

**RESOLUTION NO. SA-25-96****RESOLUTION OF THE IMPERIAL BEACH REDEVELOPMENT AGENCY SUCCESSOR AGENCY APPROVING AN AGREEMENT FOR PROFESSIONAL AUDIT SERVICES FOR THE SUCCESSOR AGENCY WITH ROGERS, ANDERSON, MALODY & SCOTT, LLP AND AUTHORIZING THE EXECUTIVE DIRECTOR OF THE SUCCESSOR AGENCY TO SIGN THE AGREEMENT**

**WHEREAS**, the City Council of the City of Imperial Beach ("City") adopted Resolution No. 2012-7136 on January 5, 2012, pursuant to Health and Safety Code Part 1.85, electing for the City to serve as the successor agency to the former Imperial Beach Redevelopment Agency upon the dissolution of the former Redevelopment Agency on February 1, 2012 under AB x1 26 ("Successor Agency"); and

**WHEREAS**, the Successor Agency is required by State law to complete an annual audit of its 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 Imperial Beach Redevelopment Agency Successor Agency, as follows:

1. The foregoing recitals are true and correct and are a substantive part of this Resolution.
2. The Successor Agency Board of Directors hereby approves the agreement for Professional Audit Services with Rogers, Anderson, Malody & Scott, LLP to provide audit services for the Imperial Beach Redevelopment Agency Successor Agency 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 sign the Agreement.
3. This Resolution shall take effect upon the date of its adoption.

**PASSED, APPROVED, AND ADOPTED** by the Imperial Beach Redevelopment Agency  
Successor Agency at its meeting held on the 21<sup>ST</sup> day of May 2025, by the following vote:

**AYES:       BOARDMEMBERS:**  
**NOES:       BOARDMEMBERS:**  
**ABSENT:     BOARDMEMBERS:**

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**PALOMA AGUIRRE,**  
**CHAIRPERSON**

**ATTEST:**

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**JACQUELINE M. KELLY, MMC**  
**SECRETARY**