

Board of Supervisors
County of Marin
3501 Civic Center Dr.
San Rafael, CA 94903

September 14, 2010

Dear Board Members:

SUBJECT: Contractual agreement with GALLINA, LLP for auditing services for the County of Marin for the year ending June 30, 2010.

RECOMMENDATION: The Department of Finance is recommending that your Board approve the attached agreement for professional services with GALLINA, LLP for auditing services for the year ending June 30, 2010. Details of the contract are addressed in the attached engagement letter.

SUMMARY: Audits of the County of Marin's General Purpose Financial Statements are performed annually in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States. The engagement also includes the Single Audit, and other required reports.

With the issuance of the June 30, 2009 financial statements, the County is now officially "caught up" with timely external financial reporting, and is able to retain the independent auditor to conduct the June 2010 audit. Gallina, LLP is knowledgeable about the work processes used during FY 09-10, and is recommend for the audit.

FISCAL IMPACT: Audits of this type are performed on an annual basis; funds are budgeted in the Departmental Budget Center 3200011100. Maximum contract amount has been set at \$105,000.

Purchase Req#: 10020919

REVIEWED BY: (X) Department of Finance
(X) County Counsel (as to form)
(NA) Human Resources

Sincerely,

MARK J. WALSH, CPA
Director of Finance

MJW: rb