

Attachment A
Resolution No: OB-2025-020
Meeting Date: July 17, 2025

A RESOLUTION OF THE SAN DIEGO COUNTYWIDE REDEVELOPMENT
SUCCESSOR AGENCY OVERSIGHT BOARD APPROVING THE PROPOSED
AGREEMENT FOR PROFESSIONAL AUDIT SERVICES TO THE IMPERIAL
BEACH REDEVELOPMENT AGENCY SUCCESSOR AGENCY FOR FISCAL
YEARS 2025-2026, 2026-2027, AND 2027-2028, WITH OPTIONS TO EXTEND
AGREEMENT FOR FISCAL YEARS 2028-2029 AND 2029-2030
RESPECTIVELY

WHEREAS, pursuant to California Health and Safety Code (HSC) Section 34177.3(b) of the Dissolution Law, successor agencies may create enforceable obligations to conduct the work of winding down the former redevelopment agencies, including, without limitation, hiring staff and acquiring necessary professional administrative services; and

WHEREAS, HSC Section 34177(n) of the Dissolution Law requires successor agencies to cause a post audit of its financial transactions and records at least annually by a certified public accountant; and

WHEREAS, the Imperial Beach Redevelopment Agency Successor Agency (Successor Agency), at its meeting conducted on May 21, 2025, approved the Agreement for Professional Audit Services (Agreement) with Rogers, Anderson, Malody & Scott, LLP (Consultant) and the signing of same, for Consultant to provide, among other things, annual audit services to the Successor Agency for Fiscal Years 2025-2026, 2026-2027, and 2027-2028, with the Successor Agency's option to extend the term of the Agreement for Fiscal Years 2028-2029 and 2029-2030 respectively. The Successor Agency's approval is pursuant to Resolution No. SA-25-96; and

WHEREAS, the Successor Agency desires to enter into the proposed Agreement for the purpose of retaining Consultant pursuant to the Agreement for Consultant to provide annual audit services of the Successor Agency's financial statements and records for Fiscal Years 2025-2026, 2026-2027, and 2027-2028, with the Successor Agency's options to extend the term of the Agreement for Fiscal Years 2028-2029 and 2029-2030, at the annual cost set forth in the Agreement; and

WHEREAS, the annual cost payable to Consultant pursuant to the proposed Agreement will be listed as Item 25 on the annual Recognized Obligation Payment Schedule (ROPS) of the Successor Agency. Costs for audit services were requested by the Successor Agency as Item 25 on ROPS 25-26 approved by the Oversight Board and the Department of Finance.

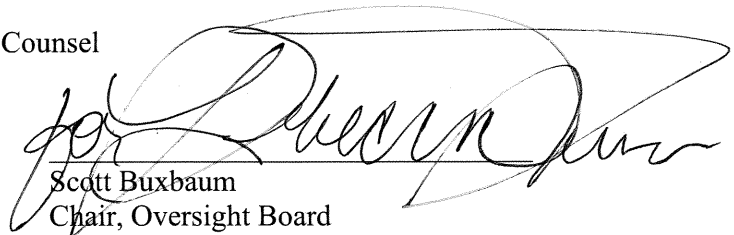
NOW, THEREFORE, BE IT RESOLVED by the Oversight Board that, the Successor Agency's proposed Agreement for Professional Audit Services with Rogers, Anderson, Malody & Scott, LLP for audit services to the Successor Agency is approved.

IT IS FURTHER RESOLVED that the Successor Agency is authorized to sign the Agreement for Professional Audit Services with Rogers, Anderson, Malody & Scott, LLP.

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PASSED AND ADOPTED by the Oversight Board at a duly noticed meeting of the Oversight Board held on July 17, 2025.

Approved as to Form and Legality
By Adam U. Lindgren, Oversight Board Counsel



Scott Buxbaum
Chair, Oversight Board