

ORDINANCE No. 187 645 As Amended

Amend contract with Moss Adams, LLP to extend by one year for financial and federal compliance audits of FY 2015-2016 and increase compensation by \$599,750. (Ordinance; amend Contract No. 30002662)

The City of Portland ordains:

Section 1. The Council finds:

- 1) Ordinance No. 185332, passed by Council on May 16, 2012 authorized Moss Adams LLP, Certified Public Accountants, to provide independent financial and federal compliance audits, and other professional services, to the City of Portland and its reporting entities.
- 2) Ordinance No 185332 stated: "The Chief Procurement Officer is authorized to execute any amendments to this contract which are not an extension of the term of the contract or which in and of themselves do not exceed the 25% limitation of the original contract amount."
- 3) The original contract was executed in May 2012 with an expiration date of May 16, 2015 and with an option to renew for two additional one-year terms. The financial and compliance audits provided under the original contract were of the financial statements for the three fiscal years 2011-12 through 2013-14.
- 4) Ordinance No. 187107, passed by Council on May 6, 2015 authorized an amendment to extend the contract with Moss Adams, LLP by one year for the financial and compliance audits of fiscal year 2014-15.
- 5) For the audits relating to fiscal year 2015-16, the additional compensation of \$599,750 includes the financial audits of the City's Comprehensive Annual Financial Report, Portland Development Commission's Comprehensive Annual Financial Report, the financial statements of the Hydroelectric Power Fund, the Fire & Police Disability & Retirement Funds and Mt. Hood Cable Regulatory Commission. In addition, it includes the compliance audit of the federal grants expended by the City and its reporting entities during fiscal year 2015-16.
- 6) Portland Development Commission management has agreed to pay an amount not to exceed \$113,100 for the Portland Development Commission's fiscal year 2015-16 financial audit from the PDC's Indirect Fund.
- 7) Funding for this contract extension's audits is included in the FY 2016-17 requested budgets of the City Auditor's Office and of the City's reporting entities.

- 8) Moss Adams LLP is in compliance with the City's Equal Benefits Program.

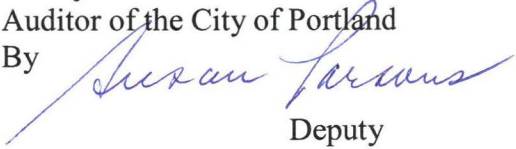
NOW, THEREFORE, the Council directs:

- a. The Chief Procurement Officer and City Auditor are hereby authorized to execute Amendment No. 9 attached as Exhibit A, to Contract No. 30002662 with Moss Adams, LLP for audit and professional services, relating to the FY 2015-16 financial statements and federal awards, at a cost not to exceed \$599,750.
- b. The Mayor and City Auditor are hereby authorized to pay for the contract extension from the City Auditor's budget, for the following audits:

City of Portland's CAFR audit	\$319,000
City of Portland's Single Audit	<u>\$112,100</u>
	<u>\$431,100</u>
- c. The Mayor and City Auditor are hereby authorized to pay an amount not to exceed \$27,700 for the contract extension for the Fire & Police Disability & Retirement Funds' financial audit from the Fire & Police Disability & Retirement Fund.
- d. The Mayor and City Auditor are hereby authorized to pay an amount not to exceed \$14,700 for the contract extension for the Hydroelectric Power Fund's financial audit from the Hydroelectric Power Operating Fund.
- e. The Mayor and City Auditor are hereby authorized to pay an amount not to exceed \$13,150 for the contract extension for the Mt. Hood Cable Regulatory Commission's financial audit from the Mt. Hood Cable Regulatory Commission Fund.

Passed by the Council: MAR 23 2016

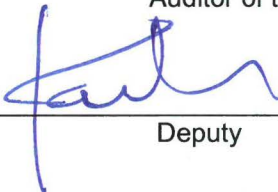
City Auditor Mary Hull Caballero
 Prepared by: Fiona Earle, CIA, ACA
 Date Prepared: February 23, 2016

Mary Hull Caballero
 Auditor of the City of Portland
 By 
 Deputy

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Agenda No. **187 645** As Amended
ORDINANCE NO.
 Title

Amend contract with Moss Adams, LLP to extend by one year for financial and federal compliance audits of FY 2015-2016 and increase compensation by \$599,750. (Ordinance; amend Contract No. 30002662)

<p>INTRODUCED BY Auditor: Mary Hull Caballero</p> <p>COMMISSIONER APPROVAL</p> <p>Mayor—Finance and Administration - Hales</p> <p>Position 1/Utilities - Fritz</p> <p>Position 2/Works - Fish</p> <p>Position 3/Affairs - Saltzman</p> <p>Position 4/Safety - Novick</p> <p>BUREAU APPROVAL</p> <p>Bureau: Office of the City Auditor Bureau Head: Mary Hull Caballero</p> <p>Prepared by: Fiona Earle, CIA, ACA Date Prepared: February 23, 2016</p> <p>Impact Statement Completed <input checked="" type="checkbox"/> Amends Budget <input type="checkbox"/></p> <p>Portland Policy Document If "Yes" requires City Policy paragraph stated in document. Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>City Auditor Office Approval: required for Code Ordinances</p> <p>City Attorney Approval: required for contract, code, easement, franchise, comp plan, charter</p> <p>Council Meeting Date March 16, 2016</p>	<p>CLERK USE: DATE FILED MAR 08 2016</p> <p style="text-align: right;">Mary Hull Caballero Auditor of the City of Portland</p> <p>By:  Deputy</p> <p>ACTION TAKEN: As Amended MAR 16 2016 PASSED TO SECOND READING MAR 23 2016 9:30 A.M.</p>
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<p style="text-align: center;">AGENDA</p> <p>TIME CERTAIN <input type="checkbox"/></p> <p>Start time: _____</p> <p>Total amount of time needed: _____ (for presentation, testimony and discussion)</p> <p>CONSENT <input checked="" type="checkbox"/> <i>Pulled</i></p> <p>REGULAR <input type="checkbox"/></p> <p>Total amount of time needed: _____ (for presentation, testimony and discussion)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">FOUR-FIFTHS AGENDA</th> <th colspan="2">COMMISSIONERS VOTED AS FOLLOWS:</th> </tr> <tr> <th></th> <th>YEAS</th> <th>NAYS</th> </tr> <tr> <td>1. Fritz</td> <td>1. Fritz <input checked="" type="checkbox"/></td> <td></td> </tr> <tr> <td>2. Fish</td> <td>2. Fish <input checked="" type="checkbox"/></td> <td></td> </tr> <tr> <td>3. Saltzman</td> <td>3. Saltzman <input checked="" type="checkbox"/></td> <td></td> </tr> <tr> <td>4. Novick</td> <td>4. Novick <input type="checkbox"/></td> <td></td> </tr> <tr> <td>Hales</td> <td>Hales <input checked="" type="checkbox"/></td> <td></td> </tr> </table>	FOUR-FIFTHS AGENDA	COMMISSIONERS VOTED AS FOLLOWS:			YEAS	NAYS	1. Fritz	1. Fritz <input checked="" type="checkbox"/>		2. Fish	2. Fish <input checked="" type="checkbox"/>		3. Saltzman	3. Saltzman <input checked="" type="checkbox"/>		4. Novick	4. Novick <input type="checkbox"/>		Hales	Hales <input checked="" type="checkbox"/>	
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