

**OTAY MESA ENHANCED INFRASTRUCTURE FINANCING DISTRICT  
PUBLIC FINANCING AUTHORITY  
Meeting of March 8, 2021**

**DATE ISSUED:** March 8, 2021

**SUBJECT:**

Authorization to enter into a contract for the Fiscal Year 2020 annual independent financial audit.

**CONTACT/PHONE NUMBER:**

Armando Dominguez, Planning Department, 619-533-3679  
Marco Camacho, Planning Department, 619-235-5216

**DESCRIPTIVE SUMMARY OF ITEM:**

1. Request for authorization to enter into contract with Macias, Gini and O'Connell not to exceed \$19,500 for an annual independent financial audit of District funds.

**STAFF RECOMMENDATION:**

Approve the proposed resolution.

**EXECUTIVE SUMMARY OF ITEM:**

Effective January 1, 2020, State Enhanced Infrastructure Financing District law (AB-116 Section 53398) was amended to establish new requirements for the production of an annual independent financial audit. The audit of prior year financials must be conducted before the fiscal year end date of June 30<sup>th</sup> of each year, to be paid for from District revenues.

Request for Authorization to Contract with Independent Auditor

As per new Government Code requirements adopted with AB-116, it is necessary to obtain an auditing firm to perform an independent financial audit of District funds. This action requests authorization to expend an amount not to exceed \$19,500 from District revenues to contract with Macias, Gini and O'Connell for the purpose of performing the annual independent financial audit of Fiscal Year 2020 District funds.

**CONCLUSION:**

It is recommended that the Authority approve the request to enter into contract with Macias, Gini and O'Connell to fulfill the independent financial audit requirement for Fiscal Year 2020 Enhanced Infrastructure Financing District funds.

Respectfully submitted,

---

Tom Tomlinson  
Assistant Planning Director  
City of San Diego

**Attachments:**

Attachment 1: Consultant Services Agreement – Macias, Gini and O'Connell