

**SECOND AMENDMENT AGREEMENT BETWEEN THE COUNTY OF SAN MATEO AND
MACIAS, GINI AND COMPANY LLP**

THIS SECOND AMENDMENT, entered into this ____ day of ____, 2006, by and between the COUNTY OF SAN MATEO, hereinafter called "County," and Macias, Gini and Company LLP, hereinafter called "Contractor";

WITNESSETH:

WHEREAS, on March 11, 2003, the parties hereto entered into agreement (hereinafter referred to as the "Original Agreement") for auditing financial statements and other specified audit work for fiscal year ending 2003, 2004 and 2005, by Resolution No. 065866, subsequently amended on April 6, 2004, by Resolution No. 066564; and

WHEREAS, the parties wish to further amend the Agreement to increase the maximum amount of the agreement by \$755,875, to extend the term for two fiscal years, and to add Compliance with Contractor Employee Jury Service Ordinance language to the original Agreement;

**NOW, THEREFORE, IT IS HEREBY AGREED BY THE PARTIES HERETO AS
FOLLOWS:**

1. **Section 1, Term of Agreement**, of the Original Agreement is hereby amended to read as follows:

This Agreement shall be for the post-audit of the years ending June 30, 2003, 2004, 2005, 2006 and 2007 and shall terminate upon satisfactory completion of said post audits in accordance with the Specifications for Audit set forth below.

2. **Section 4, Compensation of Auditors**, of the Original Agreement is hereby amended to read as follows:

Auditors agree to perform the services required of them to be performed under this Agreement for an all-inclusive maximum amount not to exceed \$333,410 for the audit for the year ending June 30, 2003, \$308,829 for the audit for the year ending June 30, 2004, \$353,756 for the audit for the year ending June 30, 2005, \$367,704 for the audit year ending June 30, 2006, and \$358,171 for the audit year ending June 30, 2007. If there is a substantial change in the County's audit specification outlined in Exhibit A, Auditor shall provide notice thereof and discussions will be held as to what amount will be paid if this Agreement is not terminated.

3. **Compliance with Contractor Employee Jury Service Ordinance language is added as part of Section 11. Non-Discrimination**

Compliance with Contractor Employee Jury Service Ordinance. Contractor shall comply with the County Ordinance with respect to provision of jury duty pay to employees and have and

adhere to a written policy that provides that its employees shall receive from the contractor, on an annual basis, no less than five days of regular pay for actual jury service in San Mateo County. The policy may provide that employees deposit any fees received for such jury service with the contractor or that the contractor deduct from the employees regular pay the fees received for jury service.

4. **All other terms and conditions of the agreement dated March 11, 2003, including any subsequent amendments to this agreement between the County and Contractor, shall remain in full force and effect.**

IN WITNESS WHEREOF, the parties hereto, by their duly authorized representatives, have affixed their hands.

COUNTY OF SAN MATEO

By: _____
President, Board of Supervisors, San Mateo County

Date: _____

ATTEST:

By: _____
Clerk of Said Board

MACIAS, GINI AND COMPANY LLP

Contractor's Signature

Date: _____