

**THIRD AMENDMENT TO
PROFESSIONAL SERVICES AGREEMENT
WITH
WHITE NELSON DIEHL EVANS LLP**

This Third Amendment (“Amendment”) is made and entered into this 4th day of April, 2017 (“Effective Date”), by and between the CITY OF COSTA MESA, a municipal corporation (“City”), and WHITE NELSON DIEHL EVANS LLP, a limited liability partnership (“Consultant”).

WHEREAS, City and Consultant entered into an agreement on May 1, 2013 for Consultant to provide financial reporting and auditing services (the “Agreement”); and

WHEREAS, pursuant to Section 4.1 of the Agreement, City and Consultant previously extended the term of the Agreement through June 30, 2017; and

WHEREAS, City and Consultant now desire to extend the term of the Agreement for one (1) year, through June 30, 2018, and to set forth Consultant’s compensation for the extended period accordingly.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. The term of the Agreement shall be extended through June 30, 2018.
2. For the period commencing July 1, 2017 and ending June 30, 2018, Consultant’s compensation shall not exceed Seventy Thousand Three Hundred Dollars (\$70,300.00). Consultant shall be paid according to the fee schedule set forth in Exhibit “A,” attached hereto and incorporated herein by this reference.
3. All terms not defined herein shall have the same meaning and use as set forth in the Agreement.
4. All other terms, conditions, and provisions of the Agreement not in conflict with this Amendment shall remain in full force and effect.

[Signatures appear on the following page.]

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be executed by and through their respective authorized officers, as of the date first written above.

CITY OF COSTA MESA



City Manager

Date: 5/2/17

CONSULTANT

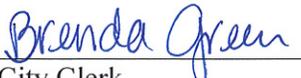


Signature
Nitin P. Patel, CPA
Engagement Partner

Name and Title

Date: April 12, 2017

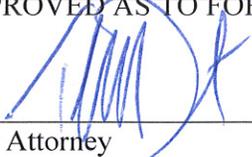
ATTEST:



City Clerk



APPROVED AS TO FORM:



City Attorney

Date: 04/28/17

APPROVED AS TO INSURANCE:



Risk Management

Date: 4/21/17

APPROVED AS TO CONTENT:



Project Manager

Date: 4/20/17

DEPARTMENTAL APPROVAL

Stephen Dinnweit
Interim Finance Director

Date: 4.28.17

APPROVED AS TO PURCHASING:

NW Stephen Dinnweit
Interim Finance Director

Date: 4.28.17

EXHIBIT A
FEE SCHEDULE

WHITE NELSON DIEHL EVANS LLP
Certified Public Accountants & Consultants

December 7, 2016

Mr. Stephen Dunivent
Interim Finance Director
City of Costa Mesa
77 Fair Drive
Costa Mesa, CA 92626

Dear Mr. Dunivent:

The City has requested a proposal to provide audit services for the additional fiscal year ending June 30, 2017. White Nelson Diehl Evans LLP specializes in audits of cities and has an extensive government services staff, which will enable us to continue to provide the same level of services we have provided for the past five fiscal years ended June 30, 2016. We are pleased to present our proposal to continue to provide audit services to the City for the next fiscal year.

Our maximum proposed annual fees for the year ending June 30, 2017, are as follows:

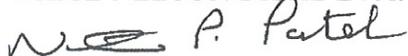
City of Costa Mesa	
Audit	\$ 36,800
Pension and OPEB Standards	3,800
CAFR preparation and binding	6,300
Costa Mesa Public Financing Authority:	
Audit and Financial Report	5,300
Costa Mesa Housing Authority:	
Audit and Financial Report	6,900
Single Audit of Federal Grants (1)	8,500
GANN Appropriation Limit	600
AB 2766 Audit	2,100
	<u>\$ 70,300</u>

(1) This fee contemplates auditing two major programs. Additional major programs will be audited for an additional cost of \$1,500 each.

If you have questions on the proposed fees, please contact me at (714) 979-1300 or by email at npatel@wndecpa.com.

Very truly yours,

WHITE NELSON DIEHL EVANS, LLP



Nitin P. Patel, CPA
Engagement Partner