

Exhibit 1

RESOLUTION NO. 23-109

A RESOLUTION OF THE CARSON CITY COUNCIL, CALIFORNIA, AMENDING THE FISCAL YEAR 2023-2024 BUDGET TRANSFER, FINANCE DEPARTMENT, FOR ANNUAL FINANCIAL AUDIT SERVICES PERFORMED BY VASQUEZ AND COMPANY, LLP, FOR THE NEW PRONOUNCED IMPLEMENTATION OF GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB).

WHEREAS, the City Council adopted the City’s Fiscal Year (FY) 2023-24 budget on June 20, 2023; and

WHEREAS, the City Council approved the contract number 21-081 on June 15, 2021, via Staff Report Item No. 17, 2021-381 for Vasquez and Company, LLP to provide the professional audit services of the City's annual financial statements. The consultant agreed to audit City’s financial statements for a three-year term for fiscal years ending June 30, 2021, through June 30, 2023 (“Original Scope of Services”), for a not-to-exceed Contract Sum of \$215,132.

WHEREAS, due to the new pronounced implementation of Governmental Accounting Standards Board (GASB) and to ensure the City’s compliance with the requirements of GASB, Finance staff has requested the contractor to perform additional audit services related the new GASB implementation for fiscal years 2021-22 and 2022-23. The requested audit services extend beyond the scope of services specified within the original contract; therefore, incurred additional fees for the review and preparation of the required GASB report.

WHEREAS, the requested additional fund for audit and reporting service would not have fiscal impact to FY2023-24 Budget.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARSON DOES HEREBY RESOLVE, FIND, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. The following amendments will be made to the City’s budget:

<u>Account Number</u>	<u>Program & Object Description</u>	<u>Increase (Decrease)</u>
101-60-601-100-6004-	Professional Services	\$70,664
101-60-640-101-6004-	Professional Services	(\$70,664)

SECTION 2. The City Council declares that, should any provision, section, paragraph, sentence, or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences, or words of this Resolution as hereby adopted shall remain in full force and effect.

SECTION 3. The City Clerk shall certify to the adoption of this Resolution and enter it into the book of original Resolutions.

SECTION 4. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED AND ADOPTED this ___ day of _____, 2023.

Lula Davis-Holmes, Mayor

APPROVED AS TO FORM:

Sunny K. Soltani, City Attorney

ATTEST:

Dr. Khaleah K. Bradshaw, City Clerk
STATE OF CALIFORNIA)
COUNTY OF LOS ANGELES) SS:
CITY OF CARSON)

I, Khaleah Bradshaw, City Clerk of the City of Carson, do hereby certify that the foregoing Resolution, being Resolution No. 23-109, was passed and approved by the City Council of the City of Carson at its meeting held on July 18, 2023, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Dr. Khaleah K. Bradshaw, City Clerk