



**INTEROFFICE MEMORANDUM**

**Oscar J. Garcia, CPA**

Auditor-Controller/Treasurer-Tax Collector

**Enedina Garcia**

Deputy Auditor-Controller

**Frank Gomez**

Deputy Treasurer-Tax Collector

**DATE:** May 1, 2024

**TO:** Daniel Cederborg, County Counsel

**FROM:** *Oscar J. Garcia*  
Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

**SUBJECT:** County Counsel Hourly Rate for Attorney Services and Legal Assistants Services for Fiscal Year 2024-2025

The Auditor-Controller/Treasurer-Tax Collector's Office (ACTTC) has reviewed the proposed County Counsel rates for the Hourly Rates for Attorney Services and CWS Legal Assistant Service for Fiscal Year (FY) 2024-2025 (see attached rate schedule). The scope of this study included reviewing the methodology used to develop these rates, tracing and reconciling the rates to supporting documentation provided.

The ACTTC's review assessed whether the rates were constructed reasonably and were developed in accordance with cost development guidelines, including those outlined in the Office of Management and Budget, Title 2 in the Code of Federal Regulations, Part 200 (2 CFR Part 200).

Based on the information provided for review, the ACTTC has concluded that the rates have been constructed reasonably and in accordance with appropriate cost development guidelines.

If you have any questions, please contact Ganna Monastyrsky at (559) 600-1709 of our Special Accounting Division.

OJG: gm

Attachment A

County Counsel  
Attorney and Legal Assistant Hourly Rates  
for FY 2024-2025

	Current Rate	Proposed Rate	Increase Amount	Increase %
Attorney Rate	\$ 159	\$ 169	\$ 10	6.29%
CWS Legal Assistant Rate	\$ -	\$ 72	\$ 72	100%