



INTEROFFICE MEMORANDUM

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Enedina Garcia

Deputy Auditor-Controller

Megan Marks

Deputy Treasurer-Tax Collector

DATE: February 2, 2021

TO: Daniel Cederborg, County Counsel

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

SUBJECT: Hourly Rate for Legal Services Fiscal Year 2020-2021

The Auditor-Controller/Treasurer-Tax Collector's Office (ACTTC) has reviewed the proposed rates for the Hourly Rate for Attorney Services for Fiscal Year (FY) 2020-2021. 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. However, it is our recommendation that the department will determine separate rates for each Deputy classification so the benefited departments will bear a fair share of cost and to avoid over billing for services.

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

OJG: kh

Current Rate	Proposed Rate	Increase Amount	Increase %
\$ 141	\$ 150	\$ 9	6.38%