

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

THIS FIRST AMENDMENT is made and entered into this February 17, 2015, by and between the CITY OF COSTA MESA, a California municipal corporation ("City") and WHITE NELSON DIEHL EVANS LLP, a limited liability partnership ("Consultant"). The abovementioned parties being hereinafter collectively referred to as the "Parties".

Recitals

- A. City entered into an Agreement with Consultant on May 1st, 2013, to provide auditing services (the "Agreement"); and
- B. The term of the Agreement expires on June 30, 2015; and
- C. The Agreement contains an option to extend the term up to 2 additional 1 year periods; and
- D. City desires to exercise the first of the extensions by entering into this First Amendment extending the term of the Agreement to June 30, 2016; and
- E. In consideration, Consultant desires to increase their fees by 3% and requests an additional fee of \$3,370.00 calculated upon the existing discounted rates for the implementation of GASB 68 imposing certain pension reporting standards requiring additional hours.

NOW, THEREFORE, in consideration of the mutual terms and conditions set forth in the Agreement, the Parties hereby amend the Agreement as follows:

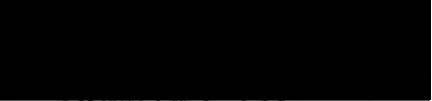
- 1. Section 1.1 of the Agreement is amended to increase the scope of work as more specifically set forth in the Engagement Letter from Consultant dated January 13, 2015, which is attached to this First Amendment as Exhibit "A", attached hereto and incorporated herein.
- 2. Section 2.1 of the Agreement is amended to add the following:

"As compensation for the scope of services outlined in Exhibit A to this First Amendment, commencing on July 1, 2015 and extending through June 30, 2015, Consultant shall be paid in accordance with the fees set forth in Exhibit "A" Consultants total compensation for this extended one year period shall not exceed Sixty Five Thousand Four Hundred Ten Dollars (\$65,410.00)."

- 3. Section 4.1 of the Agreement is amended to extend the term of the Agreement currently set to expire on June 30, 2015 so that the new termination date shall be June 30, 2016.
- 4. All other provisions of the Agreement shall remain in full force and effect. This Amendment with the Agreement shall be construed together and shall constitute one Agreement.

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 above written.


Customer:
CITY OF COSTA MESA,
A Municipal Corporation



Chief Executive Officer

Date

ATTEST:



City Clerk and ex-officio Clerk of the
City of Costa Mesa

Approved as to Form:



City Attorney

Date

Approved as to Content:



Project Manager

Date


Consultant:
WHITE NELSON DIEHL EVANS LLP



Signature

Nitin P. Patel, PARTNER

Name and Title

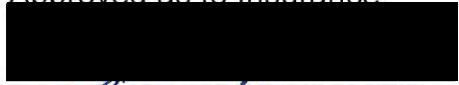


Social Security or Taxpayer ID Number

2-11-2015

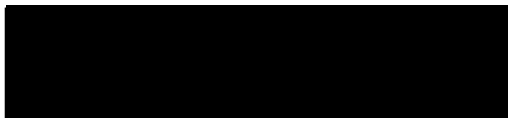
Date

Approved as to Insurance:



Risk Management

Date



Interim Finance Director

2-13-15

Date