



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: County Counsel
Department No.: 013
For Agenda Of: June 5, 2007
Placement: Administrative
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: 2/3

TO: Board of Supervisors

FROM: Department Stephen Shane Stark, County Counsel (568-2950)
Director(s)
Contact Info: Anne Rierson, Deputy County Counsel (568-3246)

SUBJECT: Amendment to Agreement with Outside Tax Counsel

County Counsel Concurrence

As to form: Yes

Other Concurrence: Select_Other

As to form: Yes

Recommended Actions:

That the Board of Supervisors approve and execute the attached Amendment No. 1 to the Agreement for Professional Legal Services with outside tax counsel, Ice Miller LLP, a law firm in Indianapolis, Indiana. The amended Agreement is for an amount not to exceed \$131,000.

Summary Text:

On March 6, 2007, the Board approved an Agreement for Professional Services with Ice Miller covering their review of documentation related to the Santa Barbara County Employees Retirement System (SBCERS) and a two-day due diligence session. The Agreement stated that following the due diligence session, Ice Miller would work with County staff to identify the specific goals and objectives of Ice Miller's engagement and to create a more detailed scope of work with cost estimates.

This Amendment No. 1 amends the Scope of Work to include review of the SBCERS plan document for compliance with the Internal Revenue Code, GASB 45, and IRS requirements. The amended Agreement covers Ice Miller's presentation of a summary of federal law governing funding options and benefit structures for future retiree healthcare, the preparation of necessary documents, and the submission of them to the IRS for approval if requested by County. It also covers Ice Miller's presentation of alternatives for replacement plans for administrators and subsequent legal services related to such plans. The amended Agreement also includes other related legal services as described in the Scope of Work. For example, it includes Ice Miller's review of the County's continuing disclosure filing for the County's

Certificates of Participation for compliance with federal law and to provide appropriate information regarding Other Post Employment Benefits.

Performance Measure:

Not applicable.

Fiscal and Facilities Impacts:

Budgeted: Yes

Fiscal Analysis:

<u>Funding Sources</u>	<u>Current FY Cost:</u>	<u>Annualized On-going Cost:</u>	<u>Total One-Time Project Cost</u>
General Fund	\$131,000	N/A	\$ 131,000.00
State			
Federal			
Fees			
Other:			
Total	\$ 131,000.00	\$ -	\$ 131,000.00

Narrative: To be paid out of County Counsel, Dept. 13, line item 7650, Special Department Expenditures.

Staffing Impacts:

Legal Positions:
0

FTEs:
0

Special Instructions:

Please send two duplicates of the signed Amendment No. 1 and a copy of the Minute Order to Anne Rierson, County Counsel, County Administration Building.

Attachments:

Amendment No. 1 to Agreement for Professional Legal Services, Agreement for Professional Legal Services dated March 6, 2007, Contract Summary Sheet.

Authored by:

Anne Rierson

cc: