



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: March 6, 2007  
Placement: Administrative  
Estimated Tme:  
Continued Item: No  
If Yes, date from:  
Vote Required: Majority

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**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: Retention of Outside Tax Counsel**

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**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 Agreement for Professional Legal Services with Ice Miller LLP, a law firm in Indianapolis, Indiana, in an amount not to exceed \$6,000.00.

**Summary Text:**

This agreement covers Ice Miller's review of documentation related to the County's Retirement System and a two-day due diligence session consisting of interviewing staff members and identifying additional documentation for review concerning the Retirement System.

Following the due diligence session, Ice Miller will work with County staff to identify the specific goals and objectives of Ice Miller's engagement and create a more detailed scope of work with cost estimates, and the Agreement will be amended.

**Background:**

On November 7, 2006, Mercer Human Resource Consulting and Kroll Worldwide presented the Board of Supervisors with a Retirement System Evaluation report which identified several legal issues related to the Retirement System. Since the time of Mercer/Kroll's presentation, staff from the offices of the County Counsel, County Executive Officer, and Auditor-Controller identified and interviewed several employee benefits tax attorneys.

During the Board of Supervisors closed session meeting on January 16, 2007, staff recommended that the County obtain legal services from Ice Miller, specifically attorney Mary Beth Braitman, to address the legal issues identified in the Mercer/Kroll report. Ms. Braitman works with numerous public pension plans around the country on tax issues, plan design issues, plan qualification issues, IRS compliance issues, fiduciary issues, and health care issues. The Board of Supervisors authorized staff from the offices of the County Counsel, CEO, and Auditor-Controller to obtain legal services from Ice Miller.

**Performance Measure:**

Not applicable.

**Fiscal and Facilities Impacts:**

Budgeted: Yes

**Fiscal Analysis:**

<b><u>Funding Sources</u></b>	<b><u>Current FY Cost:</u></b>	<b><u>Annualized On-going Cost:</u></b>	<b><u>Total One-Time Project Cost</u></b>
General Fund	\$6,000	N/A	\$ 6,000.00
State			
Federal			
Fees			
Other:			
<b>Total</b>	<b>\$ 6,000.00</b>	<b>\$ -</b>	<b>\$ 6,000.00</b>

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 duplicate contracts and a copy of the Minute Order to Anne Rierson, County Counsel, County Administration Building.

**Attachments:**

Agreement for Professional Legal Services

**Authored by:**

Anne Rierson

**cc:**