

SECOND AMENDMENT TO  
AGREEMENT 21-9820 BETWEEN  
THE CITY OF LOS ANGELES AND  
MOSS ADAMS LLP NOW KNOWN AS BAKER TILLY US, LLP

This Second Amendment to Agreement 21-9820 is entered into between the CITY OF LOS ANGELES ("City") and BAKER TILLY US, LLP ("Baker Tilly") assignee of MOSS ADAMS LLP ("Moss Adams").

WHEREAS, City and Moss Adams entered into Agreement 21-9820 on or around September 24, 2021 ("Agreement") for Moss Adams to provide professional, scientific expert or technical services ("Consultant Services") to assist City to conduct annual independent financial audits and certain other agreed-upon services as provided therein for an initial term of three years ending September 23, 2024;

WHEREAS, the Agreement was amended by a First Amendment to Agreement No. 21-9820 between The City of Los Angeles and Moss Adams LLP ("First Amendment") which extended the term of the Agreement for two (2) years to August 19, 2026, on the terms and conditions therein. (The term Agreement shall include the First Amendment);

WHEREAS, Moss Adams combined with Baker Tilly US, LLP ("Transaction") on or about June 3, 2025 ("Effective Date") and is now known as Baker Tilly US, LLP ("Assignee");

WHEREAS, in connection with the Transaction, Moss Adams assigned to Assignee all of its rights and obligations under the Agreement and Assignee accepted said assignment and assumed and agreed to perform all of Moss Adams' obligations under the Agreement; and

WHEREAS, in connection therewith, the parties desire to amend the Agreement as follows:

NOW, THEREFORE, IT IS MUTUALLY AGREED that the Agreement is amended, as follows:

1. As of the Effective Date, Assignee shall be the Consultant in place of Moss Adams under the Agreement and shall assume and perform all of Moss Adams' obligations under the Agreement. The end of Line 3 and Line 4 of the opening Preamble shall be amended to read:

“. . . BAKER TILLY US, LLP, an Illinois Limited Liability Partnership, 205 N. Michigan Ave. Chicago, IL 60601 ("Consultant")"

2. As of the Effective Date, (i) City hereby consents to the assignment of the Agreement from Moss Adams to Assignee, and (ii) waives any notice or other requirements under the Agreement with respect to such assignment of the Agreements.
3. Exhibit B-2 (attached hereto) shall be substituted in place of Exhibit B-1.
4. Alternative Practice Structure. In connection with the Transaction, Moss Adams has been restructured into an alternative practice structure with Assignee and Baker Tilly Advisory Group, LP ("BTAG") in accordance with the Code of

Professional Conduct of the American Institute of Certified Public Accountants (“AICPA”). Following the Effective Date, Assignee, a licensed CPA firm, provides audit and attest services to Moss Adams’ clients. BTAG provides non attest services, such as tax, consulting, and other advisory services. BTAG is not a licensed CPA firm. Assignee has a contractual arrangement with BTAG whereby BTAG provides Assignee with administrative, operational and personnel support to its professional services. As part of the Transaction, Moss Adams transferred its client files to Assignee and BTAG to facilitate client services on a go-forward basis. Assignee and BTAG will comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure, and applicable federal, state and local rules, with respect to the confidentiality of client information. Client information will be kept confidential in accordance with all confidentiality, privacy and security obligations that currently apply.

Except as amended herein, all other terms and conditions of the Agreement remain unchanged and remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Second Amendment to Agreement 21-9820 on the date to the left of their signatures.

CITY OF LOS ANGELES  
by its Board of Harbor Commissioners

Dated: \_\_\_\_\_, 2025

By: \_\_\_\_\_  
Eugene D. Seroka,  
Executive Director

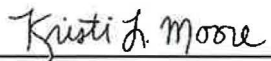
Attest: \_\_\_\_\_  
Amber M. Klesges  
Board Secretary

BAKER TILLY US, LLP,  
an Illinois Limited Liability  
Partnership

Dated: 9/3, 2025

By:   
Olga Darlington, Principal

Dated: \_\_\_\_\_, 2025

By:   
Kristi Moore, Sr. Executive Assistant

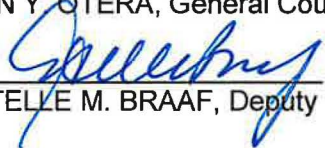
[signatures continue on next page]

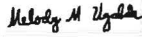

MOSS ADAMS LLP,  
A Washington Limited Liability  
Partnership

Dated: \_\_\_\_\_, 2025

By:   
Jeff Brown, Principal

APPROVED AS TO FORM  
9/3, 2025  
HYDEE FELDSTEIN SOTO, City Attorney  
STEVEN Y. OTERA, General Counsel

By:   
ESTELLE M. BRAAF, Deputy

Account #	544000	W.O. #	
Ctr/Div #	60010	Job Fac. #	
Proj/Prog #			
Budget FY:		Amount:	
	25/26		\$199,000
	TOTAL		\$199,000
For Acct/Budget Div. Use Only:			
Verified by:	<u></u>	<small>Melody Ugalde 2025 09 03 11:27:28 -07'00</small>	
Verified Funds Available:	<u></u>	<small>Digitally signed by Frank Liu Date: 2025.09.03 12:15:02 -07'00</small>	
Date Approved:	<u>9/2/25</u>		

**EXHIBIT B – 2**

**Second Amendment to Agreement No. 21-9820**

**COMPENSATION**

**Hourly Rates – Prime – Moss Adams LLP/BAKER TILLY US, LLP**

<b>Hourly Rates</b>		
<b>Staff Level</b>	<b>FY2023-24 Audits</b>	<b>FY2024-25 Audits</b>
Partner	\$330	\$360
Senior Manager	\$295	\$325
Manager	\$275	\$300
Senior	\$240	\$265
Staff	\$215	\$235

**Hourly Rates – Sub – BCA Watson Rice**

<b>Hourly Rates</b>		
<b>Staff Level</b>	<b>FY2023-24 Audits</b>	<b>FY2024-25 Audits</b>
Senior	\$135	\$145
Staff	\$105	\$115

**Total Payment Amounts by Service (\$353,000 for FYs 2023-24 & 2024-25)**

<b>Service Description</b>	<b>FY2023-24 Audits</b>	<b>FY2024-25 Audits</b>
Audit of Annual Comprehensive Financial Report (ACFR)	\$100,100	\$111,300
Single audit and reports on federal award programs	\$44,500	\$47,600
Audit of financial statements of Los Angeles Harbor Improvement Corporation	\$9,400	\$10,100
Review of ERP system	N/A	\$30,000
<b>Total</b>	<b>\$154,000</b>	<b>\$199,000</b>