



CITY *of* CALABASAS

**CITY COUNCIL AGENDA
SPECIAL MEETING
WORKSHOP – TOWN HALL
MONDAY, MAY 18, 2020
VIA ZOOM TELECONFERENCE
www.cityofcalabasas.com**

IMPORTANT NOTICE REGARDING THE MAY 18, 2020 COUNCIL WORKSHOP

This meeting is being conducted utilizing teleconferencing and electronic means consistent with Governor Newsom's Executive Order N-29-20, regarding the COVID-19 pandemic. The live stream of the meeting may be viewed on the City's CTV Channel 3 and/or online at <http://www.cityofcalabasas.com/>. In accordance with the Governor's Executive Order, the public may participate in the meeting using the following steps:

To join the meeting from a PC, Mac, iPhone or Android device please go to <https://us02web.zoom.us/j/89660645221?pwd=NnFtQWJjU2JSaDhaYURtNytKSFRUQT09>. To join by mobile phone, please dial 669-900-9128. To join by landline phone, please dial 888-475-4499 (toll free) – NOTE: Your phone number will be displayed on the screen.

**Meeting ID: 89660645221
Password: 638976**

To speak during public comment or on any agenda item, please press "Raise Hand" if you are joining via Zoom. Please press *9 if you are joining via phone.

The starting times listed for each agenda item should be considered as a guide only. The City Council reserves the right to alter the order of the agenda to allow for an effective meeting. Attendance at the entire meeting may be necessary to ensure interested parties hear a particular item. The public may speak on a closed session item prior to Council's discussion. To do so, a speaker card must be submitted to the City Clerk at least five minutes prior to the start of closed session. The City values and invites written comments from residents on matters set for Council consideration. **In order to provide councilmembers ample time to review all correspondence, any written communication must be submitted to the City Clerk's office before 5:00 p.m. on the Monday prior to the meeting. Note: Any written materials submitted to the City Council are public record under the Public Records Act.**

OPENING MATTERS – 6:00 P.M.

Call to Order/Roll Call of Councilmembers

ANNOUNCEMENTS/INTRODUCTIONS – 6:05 P.M.

ORAL COMMUNICATION – PUBLIC COMMENT – 6:15 P.M.

CONSENT – 6:25 P.M.

1. [Fiscal Year \(FY\) 2019-20 Audit Engagement Letter and SAS 114 Letter](#)
2. [Adoption of Resolution No.2020-1681, confirming the continued Local State of Emergency and the City Manager/Director of Emergency Services' Local Emergency Executive Orders issued pursuant to the March 16, 2020, Local Emergency Declaration in response to the Novel Coronavirus Covid-19 pandemic](#)
3. [Adoption of Resolution No. 2020-1682, amending the Emergency Operations Plan to change the order of succession for the Emergency Operations Director](#)

SPECIAL ITEMS – 6:30 P.M.

4. Discussion of and direction to staff on the FY 2020-2021 and FY 2021-2022 budget
5. Update regarding Agoura Hills/Calabasas Community Center closure
6. [Discussion of City special events](#)
7. [Overview of the City plans for re-opening](#)

ADJOURN – 8:00 P.M.

The City Council will adjourn to their next regular meeting scheduled on Wednesday, May 27, 2020, at 7:00 p.m.



CITY of CALABASAS

CITY COUNCIL AGENDA REPORT

DATE: APRIL 16, 2020

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: RON AHLERS, CHIEF FINANCIAL OFFICER *RA*

SUBJECT: FISCAL YEAR (FY) 2019-20 AUDIT ENGAGEMENT LETTER AND SAS 114 LETTER

MEETING DATE: MAY 13, 2020

SUMMARY RECOMMENDATION:

Receive and file fiscal year (FY) 2019-20 Audit Engagement Letter and SAS 114 Letter.

BACKGROUND:

Each year the City of Calabasas (City) engages the services of an external auditor to perform an audit of the City's book and produce the Comprehensive Annual Finance Report (CAFR). The CPA firm of Rogers, Anderson, Malody & Scott (RAMS) is in the first year of a five year contract with the City. They have provided two documents which communicate the audit services that will performed for this current fiscal year.

DISCUSSION/ANALYSIS:

The City's new auditors, RAMS, have provided two documents for the City Council.

The first document is the RAMS Engagement Letter, which lists the tasks performed by RAMS and the products produced by RAMS for the annual audit, CAFR and the single audit. The letter also lists City Management's Responsibilities, timing of the audit and this current fiscal year's fees. Terry Shea, RAMS Partner has signed the letter. Additionally, Ron

Ahlers, Chief Financial Officer (CFO) has acknowledged and agreed to the contents of the letter.

The second letter is the RAMS SAS 114 letter. SAS stands for "Statement of Auditing Standards. SAS 114 requires the audit firm to communicate with the City Council as to auditing matters. This letter specifies the audit firm's responsibilities and planned scope of the audit. Terry Shea, RAMS partner, has signed the SAS 114 letter.

FISCAL IMPACT/SOURCE OF FUNDING:

The City Council previously approved the five-year contract with RAMS. The RAMS Engagement Letter lists the FY 2019-20 costs of the audit as \$34,500, which agrees with the RAMS contract pricing.

REQUESTED ACTION:

Receive and file the RAMS Engagement Letter and RAMS SAS 114 Letter for FY 2019-20.

ATTACHMENTS:

1. RAMS Engagement Letter
2. AM SAS 114 Letter



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

ITEM 1 ATTACHMENT 1

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

April 15, 2020

To the Honorable City Council
City of Calabasas
100 Civic Center Way
Calabasas, California 91302

PARTNERS

Brenda L. Odle, CPA, MST
Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradford A. Welebin, CPA, HBA, CGMA
Jenny W. Lin, CPA, MST
Jay H. Zecher, CPA (Partner Emeritus)
Phillip H. Waller, CPA (Partner Emeritus)
Kirk A. Franks, CPA (Partner Emeritus)

MANAGERS / STAFF

Charles De Simoni, CPA
Gardenya Duran, CPA
Brianna Schultz, CPA
Jingjie Wu, CPA
Evalyn Morenau-Barcena, CPA
Veronica Hernandez, CPA
Tara R. Thorp, CPA, MSA
Laura Arizti, CPA
Ye Ying Stella Xia, CPA, MSBA
Louis Fernandez, CPA
Abigail O. Hernandez Conde, CPA, MSA
Zoe Ximio Zhang, CPA, MSA

MEMBERS

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*Governmental Audit
Quality Center*

*Employee Benefit Plan
Audit Quality Center*

California Society of
Certified Public Accountants



A Worldwide Alliance of Independent
Accounting, Law and Consulting Firms

The following represents our understanding of the services we will provide the City of Calabasas.

You have requested that we audit the financial statements of the City of Calabasas (the City), as of June 30, 2020, and for the year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

If applicable, we will also audit the City's compliance over major federal award programs for the period ended June 30, 2020. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit and, if applicable, an opinion on compliance regarding the City's major federal award programs.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. General and Major Fund Budgetary Comparison Schedules
3. Pension Related Schedules
4. OPEB Related Schedules
5. Budgetary Comparison Schedules

The accompanying supplementary information will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

1. Schedule of Expenditures of Federal Awards, if applicable
2. Combining Fund Schedules
3. Non-Major Fund Budgetary Comparison Schedules

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

1. Introductory Section
2. Statistical Section

Schedule of Expenditures of Federal Awards, if applicable

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form, if applicable

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements and Internal Control over Financial Reporting

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of asset, or violations of laws, governmental regulations, grant agreements or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. However we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance, if applicable

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the city has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the city's major programs. The purpose of those procedures will be to express an opinion on the city's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the city's major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the city's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over federal awards;
7. For establishing and maintaining effective internal control over federal awards that provides reasonable assurance that the nonfederal entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;

8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
9. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and to management's assessment of internal control over financial reporting, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For the evaluation of the effectiveness of the entity's internal control over financial reporting using suitable and available criteria;
20. For providing us with management's written assessment about the effectiveness of the entity's internal control over financial reporting;
21. For supporting management's assessment about the effectiveness of the entity's internal control over financial reporting with sufficient evaluations and documentation (e.g., policy or accounting manuals, narrative memoranda, flowcharts, decision tables, procedural write-ups, or completed questionnaires);
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the City Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

We also will issue a written report on the Appropriations Limit upon completion of our audit.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

We will assist management with drafting the financial statements based on the City's trial balances and with the preparation of the data collection form, if applicable. With respect to this or any nonattest services we perform, the City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

In addition, we will perform an agreed upon procedures engagement related to City's Appropriations Limit. The procedures have been agreed to by the City and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII B of the California Constitution*) and will be performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The City's management will be responsible for the Appropriations Limit worksheet.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Terry Shea, CPA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Rogers, Anderson, Malody & Scott, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for the audit will be detailed in Attachment B. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

To ensure that Rogers, Anderson, Malody & Scott, LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

We require that a copy of the final trial balance (i.e., a trial balance ready to audit) be delivered to us at least 10 business days prior to the start of the audit, otherwise we may reschedule the start of the audit.

At the conclusion of our audit engagement, we will communicate to the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Rogers, Anderson, Malody & Scott, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and to the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Rogers, Anderson, Malody & Scott, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files (Attachment A).

Please sign and return the attached original of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. Keep the copy for your records.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Terry Shea, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of City of Calabasas by:

Name: Ron Ahlers

Title: Chief Financial Officer

Date: April 15, 2020

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

May 15, 2018

To the Partners of Rogers, Anderson, Malody & Scott, LLP and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Rogers, Anderson, Malody & Scott, LLP has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
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www.gbacpa.com

1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

**CITY OF CALABASAS
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE JUNE 30, 2020 FINANCIAL STATEMENTS**

<u>Nature of Service to be Provided</u>	<u>Total Price</u>
City Audit and Related Reports	\$ 26,000
Single Audit* and Related Reports	3,500
City State Controller's Report**	2,500
City Annual Street Report**	<u>2,500</u>
Total Annual Financial Audit Engagements	<u><u>\$ 34,500</u></u>

*= Fee for first major program, each additional major program is \$3,000.

**=Optional



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

ITEM 1 ATTACHMENT 2

April 15, 2020

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

To the Honorable City Council
City of Calabasas
100 Civic Center Way
Calabasas, California 91302

PARTNERS

Brenda L. Odle, CPA, MST
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MANAGERS / STAFF

Charles De Simone, CPA
Gardenya Duran, CPA
Brianna Schültz, CPA
Jingjie Wu, CPA
Evelyn Morantin-Barcelo, CPA
Veronica Hernandez, CPA
Tara R. Thorp, CPA, MSA
Laura Arvizu, CPA
Ye Ying Stella Xia, CPA, MSBA
Louis Fernandez, CPA
Abigail O. Hernandez Conde, CPA, MSA
Zoe Xinlu Zhang, CPA, MSA

MEMBERS

American Institute of
Certified Public Accountants

PCPS The AICPA Alliance
for CPA Firms

Governmental Audit
Quality Center

Employee Benefit Plan
Audit Quality Center

California Society of
Certified Public Accountants



This letter is provided in connection with our engagement to audit the financial statements and to audit compliance over major federal award programs of the City of Calabasas (the City) as of and for the year ended June 30, 2020. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit, the compliance audit, and the planned scope and timing of our audit.

Our Responsibilities

As stated in our engagement letter dated April 15, 2020, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the purpose of forming and expressing opinions on the financial statements, and on major federal award program compliance. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility as it relates to the schedule of expenditures of federal awards, if applicable, is to evaluate its presentation for the purpose of forming and expressing opinions as to whether it is presented fairly in all material respects in relation to the financial statements as a whole.

Our responsibility as it relates to the supplementary information, is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our responsibility for the required supplementary information included in the document containing the audited financial statements and our report thereon includes only the information identified in our report. We have no responsibility for determining whether the required supplementary information is properly stated.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit procedures will also include determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the city's major programs.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance.

Our audits will include obtaining an understanding of the city and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements, the risk of material noncompliance in the major federal award programs, and as a basis for designing the nature, timing, and extent of further audit procedures. However, we will communicate to you at the conclusion of our audit, significant matters that are relevant to your responsibilities in overseeing the financial reporting process, including any material weaknesses, significant deficiencies, and violation of laws or regulations that come to our attention. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We expect to begin our audit on approximately May 11, 2020. Terry Shea, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Terry Shea, CPA
Partner



CITY of CALABASAS

CITY COUNCIL AGENDA REPORT

DATE: MAY 11, 2020

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: SCOTT H. HOWARD, CONTRACT CITY ATTORNEY
MATTHEW T. SUMMERS, ASSISTANT CITY ATTORNEY
COLANTUONO HIGHSMITH & WHATLEY, PC

SUBJECT: ADOPTION OF A RESOLUTION 2020-1681, CONFIRMING THE CITY
MANAGER/DIRECTOR OF EMERGENCY SERVICES' LOCAL
EMERGENCY EXECUTIVE ORDERS ISSUED PURSUANT TO THE
MARCH 16, 2020 LOCAL EMERGENCY DECLARATION IN RESPONSE
TO THE NOVEL CORONAVIRUS COVID-19 PANDEMIC

MEETING
DATE: MAY 18, 2020

SUMMARY RECOMMENDATION:

Staff recommends the City Council adopt a Resolution confirming the City Manager/Director of Emergency Services' Local Emergency Executive Orders issued in respond to the novel coronavirus COVID-19 pandemic.

BACKGROUND:

On March 16, 2020, the City Manager, acting as the Director of Emergency Services, proclaimed a local emergency in the City of Calabasas due to the novel coronavirus COVID-19 pandemic, following the issuance of state and federal emergency declarations. On March 16, 2020, the City Council ratified the local emergency declaration.

On March 16, 2020 the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 1, closing certain businesses within the City, imposing operational restrictions on other certain businesses, and imposing a temporary

moratorium on residential evictions within the City for the duration of the emergency. On March 17, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 2, closing certain additional businesses in response to the novel coronavirus. On March 18, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 3, imposing a temporary moratorium on commercial tenant evictions within the City for the duration of the emergency. On March 19, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 4, banning public and private gatherings outside a residence. On March 27, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 5, closing trails and imposing price gouging regulations. On April 8, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 6, requiring face coverings and social distancing plans for construction and real estate businesses. On April 16, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 7, expanding the face covering requirement. Most recently, on May 6, 2020, the City Manager, acting as the Director of Emergency Services, issued Executive Order No. 8, opening certain trails and greenspaces for passive outdoor recreation and reopening limited retail and other businesses that had previously been closed, provided social distancing protocols are implemented.

The City Manager may issue further executive orders after the posting of this agenda report before the City Council meeting of May 18, 2020. If so, the list of Executive Orders proposed for ratification will be updated orally at the City Council meeting.

Under Calabasas Municipal Code section 2.44.060(a), the City Council must confirm such orders at the earliest practicable time. Under Government Code section 8630(c), Council must review the need for continuing the local emergency at least once every 60 days until the Council adopts a resolution terminating the local emergency. Staff therefore recommends that the City Council adopt a resolution confirming the issuance of Executive Orders to protect public health and safety by the City Manager, acting as the Director of Emergency Services and deem that the local emergency continue to exist till Council has proclaimed its termination.

ATTACHMENT:

Resolution No. 2020-1681

**ITEM 2 ATTACHMENT
RESOLUTION NO. 2020-1681**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALABASAS, CALIFORNIA, CONFIRMING THE CONTINUED LOCAL STATE OF EMERGENCY AND THE CITY MANAGER/DIRECTOR OF EMERGENCY SERVICES' LOCAL EMERGENCY EXECUTIVE ORDERS ISSUED PURSUANT TO THE MARCH 16, 2020 LOCAL EMERGENCY DECLARATION IN RESPONSE TO THE NOVEL CORONAVIRUS COVID-19 PANDEMIC.

WHEREAS, conditions of extreme peril to the safety of persons have arisen and continue to exist within the City of Calabasas as the result of conditions surrounding the novel coronavirus COVID-19 pandemic; and

WHEREAS, the Governor has declared a State Health Emergency in response to the novel coronavirus COVID-19 pandemic; and

WHEREAS, on March 13, 2020, the President of the United States declared a national emergency as a result of COVID-19; and

WHEREAS, the COVID-19 pandemic, if fully manifested, poses extreme peril to the health and safety of persons and property within the City and are, or are likely to be, beyond the control and capacity of the services, personnel, equipment and facilities of the City; and

WHEREAS, Calabasas Municipal Code section 2.44.060 empowers the Director of Emergency Services to proclaim the existence or threatened existence of a local emergency when said City is affected or likely to be affected by a public calamity and the City Council is not in session; and

WHEREAS, the City Manager, acting as the Director of Emergency Services did proclaim the existence of a local emergency within the City on the 16th day of March, 2020, and issued Executive Orders to protect public health and safety; and

WHEREAS, the City Council of the City of Calabasas ratified the proclamation of a local emergency on March 16, 2020 by adoption of Resolution No. 2020-1672; and

WHEREAS, the City Manager issued several Executive Orders, acting as the Director of Emergency Services under Calabasas Municipal Code section 2.44.060, to protect the public health and safety of persons and property within the City; and

WHEREAS, the City Council of the City of Calabasas ratified the previous Executive Orders issued by the City Manager/Director of Emergency Services under the Proclamation of the Existence of a Local Emergency on March 25, 2020 by adoption of Resolution No. 2020-1674; and

WHEREAS, the City Council of the City of Calabasas ratified further Executive Orders issued by the City Manager/Director of Emergency Services under the Proclamation of the Existence of a Local Emergency on April 22, 2020 by adoption of Resolution No. 2020-1678; and

WHEREAS, the City Manager has further issued several Executive Orders after April 22, 2020, acting as the Director of Emergency Services under Calabasas Municipal Code section 2.44.060, to protect the public health and safety of persons and property within the City; and

WHEREAS, Calabasas Municipal Code section 2.44.060 empowers the City Council to confirm the Executive Orders issued to protect public health and safety; and

WHEREAS, Government Code Section 8630, subdivision c, requires that the City Council review the need for continuing the local emergency at least once every 60 days.

NOW THEREFORE, IT IS HEREBY RESOLVED, by the City Council of the City of Calabasas that the Executive Orders issued by the City Manager/Director of Emergency Services under the Proclamation of the Existence of a Local Emergency are confirmed and hereby approved;

BE IT FURTHER RESOLVED that the local emergency shall be deemed to continue to exist until its termination is proclaimed by the City Council of the City of Calabasas.

PASSED, APPROVED AND ADOPTED THIS 18th day of May 2020.

Alicia Weintraub, Mayor

ATTEST:

Maricela Hernandez, City Clerk
Master Municipal Clerk
California Professional Municipal Clerk

APPROVED AS TO FORM:

Scott H. Howard
Colantuono, Highsmith & Whatley, PC
City Attorney



CITY of CALABASAS

CITY COUNCIL AGENDA REPORT

DATE: MAY 11, 2020

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: SCOTT H. HOWARD, CONTRACT CITY ATTORNEY
MATTHEW T. SUMMERS, ASSISTANT CITY ATTORNEY
COLANTUONO HIGHSMITH & WHATLEY, PC

SUBJECT: ADOPTION OF A RESOLUTION 2020-1682, AMENDING THE
EMERGENCY OPERATIONS PLAN TO CHANGE THE ORDER OF
SUCCESSION FOR THE EMERGENCY OPERATIONS DIRECTOR

MEETING
DATE: MAY 18, 2020

SUMMARY RECOMMENDATION:

Staff recommends the City Council adopt a Resolution amending the City of Calabasas 2012 Emergency Operations Plan to change the order of succession for the position of Emergency Operations Director.

BACKGROUND:

The City's Emergency Operations Plan is a flexible, multi-hazard document to be used in the City's planned response and short-term recovery to emergency/disaster situations. A CalEMA and US Department of Homeland Security approved plan is required to be eligible for state and federal reimbursement after a presidential declared disaster.

On September 12, 2012, the City Council adopted Resolution No. 2012-1327, approving an [Emergency Operations Plan](#). Resolution 2020-1682 would amend the existing plan to provide that if the City Manager is unable or unavailable to serve as Director of Emergency Services, then the succession plan for the position of director

would consist of the Community Development Director as First Alternate, Administrative Services Manager as Second Alternate, and Emergency Services Director as Third Alternate. Staff prepared the attached Resolution amending the order of succession in recognition of the fact that the current declared local emergency due to the COVID-19 pandemic is a long-term, acute threat to public health and the need for the first two succession positions to be full-time employees.

ATTACHMENTS:

Resolution No. 2020-1682
[Emergency Operations Plan](#)

**ITEM 3 ATTACHMENT
RESOLUTION NO. 2020-1682**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALABASAS,
CALIFORNIA, AMENDING THE EMERGENCY OPERATIONS PLAN TO
CHANGE THE ORDER OF SUCCESSION FOR THE EMERGENCY
OPERATIONS DIRECTOR.**

WHEREAS, under Calabasas Municipal Code section 2.44.050(A), the City Manager of the City of Calabasas is designated as Director of Emergency Services; and

WHEREAS, under Calabasas Municipal Code section 2.44.050(B), the Assistant Director of Emergency Services is appointed by the Director of Emergency Services; and

WHEREAS, on September 12, 2012, the City Council adopted Resolution No. 2012-1327, approving the City's Emergency Operations Plan, which is incorporated by reference and available in the Public Safety & Emergency Preparedness Department or on the City's website; and

WHEREAS, in December 2019, a novel coronavirus known as SARS-CoV-2 was first detected in Wuhan, Hubei Province, People's Republic of China, causing outbreaks of the coronavirus disease COVID-19 that has now spread globally; and

WHEREAS, on January 31, 2020, the United States Secretary of Health and Human Services declared a public health emergency in response to COVID-19; and

WHEREAS, on March 4, 2020, Governor Gavin Newsom declared a state of emergency to exist in California as a result of COVID-19; and

WHEREAS, on March 4, 2020, the Chair of the Los Angeles County Board of Supervisors and the Los Angeles County Health Officer declared a local emergency and a local health emergency, respectively, as a result of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States declared a national emergency as a result of COVID-19; and

WHEREAS, Calabasas Municipal Code section 2.44.060 empowers the Director of Emergency Services to proclaim the existence or threatened existence of a local emergency when the City is affected or likely to be affected by a public calamity and the City Council is not in session; and

WHEREAS, the City Manager, acting as the Director of Emergency Services, did proclaim the existence of a local emergency within the City on the 16th day of March 2020; and

WHEREAS, the City Council ratified the City Manager's proclamation on March 16, 2020, and further ratified the City Manager's Executive Orders responding to the local emergency issued to date on March 25, 2020 and April 22, 2020; and

WHEREAS, Calabasas Municipal Code section 2.44.060(B) and Part One, Section Nine of the Emergency Operations Plan currently provides that, if the City Manager is unable or unavailable to serve as Director of Emergency Services, then the current succession plan for the position of Director of Emergency Services is the Public Safety Director as First Alternate, the Community Development Director as Second Alternate, and the Administrative Services Director as Third Alternate; and

WHEREAS, the City Council may change the order of succession by amending the Emergency Operations Plan by Resolution; and

WHEREAS, the City Council intends to amend the Director of Emergency Services succession plan, in the event the City Manager is unable or unavailable to serve as the Director of Emergency Services, then the new succession plan for the Director of Emergency Services shall now be the Community Development Director as First Alternate, the Administrative Services Manager as Second Alternate, and the Public Safety Director as Third Alternate.

NOW, THEREFORE, BE IT RESOLVED, THAT THE CITY COUNCIL OF THE CITY OF CALABASAS DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council of the City of Calabasas hereby amends the City Emergency Operations Plan, Part One, Section Nine, to make the following changes, if the City Manager is unable or unavailable to serve as Director of Emergency Services, then the following positions shall serve as Director of Emergency Services, each in turn:

- a. The First Alternate Director of Emergency Services shall be the Community Development Director.
- b. The Second Alternate Director of Emergency Services shall be the Administrative Services Manager.
- c. The Third Alternate Director of Emergency Services Director shall be the Public Safety Director.

SECTION 3. Severability Clause:

Should any section, clause, or provision of this Resolution be declared by the Courts to be invalid, the same shall not affect the validity of the Resolution as a whole, or parts thereof, other than the part so declared to be invalid.

SECTION 4. Certification:

The City Clerk shall certify to the passage and adoption of this Resolution and shall cause the same to be published or posted according to law.

PASSED, APPROVED AND ADOPTED this 18th day of May 2020.

Alicia Weintraub, Mayor

ATTEST:

APPROVED AS TO FORM:

Maricela Hernandez, City Clerk
Master Municipal Clerk
California Professional Municipal Clerk

Scott H. Howard.
Colantuono, Highsmith & Whatley, PC
City Attorney



CITY of CALABASAS
CITY COUNCIL AGENDA REPORT

DATE: MAY 4, 2020
TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: JEFF RUBIN, DIRECTOR OF COMMUNITY SERVICES
SUBJECT: DISCUSSION OF CITY SPECIAL EVENTS
MEETING DATE: MAY 18, 2020

SUMMARY RECOMMENDATION:

It is recommended that the City Council discuss City Special Events.

BACKGROUND/DISCUSSION:

Many organizations and venues are in the process of cancelling/postponing events as the Coronavirus continues to spread. As social distancing has been enacted and severe budget challenges moving forward, large gatherings may not take place for several months. With both community safety and fiscal responsibility at hand, it is important that City Council review what is planned in our backyard and determine how best to move forward.

The following are Special Events that were scheduled for the remainder of the 2020 calendar year:

DATE	EVENT	BUDGET	STATUS	REVENUE
May 2/3	Arts Festival	\$40,300	Cancelled	
June 14	Concert Stone Soul	\$11,590	Cancelled	
June 19	Summer Kickoff Party	\$1,500	Cancelled	

DATE	EVENT	BUDGET	STATUS	REVENUE
July 4	Run/Pet Show	\$6,000	Cancelled	
	Splash Party	\$3,500	Cancelled	
	Fireworks Program	\$106,000		\$28,500
July 12	Concert Dark Desert	\$11,715		
July 17	Movie Frozen 2	\$1,500		
July 31	Movie Toy Story 3	\$1,500		
August 2	Concert Yachty	\$11,415		
August 7	Glow Party	\$1,500		
August 30	Concert Cash	\$11,465		
September 23-27	Film Festival	\$15,000		
October 17/18	Pumpkin Festival	\$130,000		\$85,000
December TBD	Breakfast with Santa	\$2,000		

REQUESTED ACTION:

It is requested that the City Council discuss City Special Events.



CITY of CALABASAS
CITY COUNCIL AGENDA REPORT

DATE: MAY 12, 2020

TO: HONORABLE MAYOR AND COUNCILMEMBERS

**FROM: JIM JORDAN
DIRECTOR OF PUBLIC SAFETY**

**MAUREEN TAMURI AIA, AICP
COMMUNITY DEVELOPMENT DIRECTOR**

SUBJECT: OVERVIEW OF CITY PLANS FOR RE-OPENING

**MEETING
DATE: MAY 18, 2020**

SUMMARY RECOMMENDATION:

That the City Council receive and file this overview of City plans for re-opening.

BACKGROUND:

On March 16, 2020, the City of Calabasas issued executive Order No. 1, declaring a local emergency in alignment with the Governor of California and Los Angeles County Public Health emergency proclamations of March 4, 2020. Since then, seven additional Emergency Orders have been issued by the City's Director of Emergency Services addressing numerous needs and opportunities to tighten, loosen or simply address unique public health considerations as information becomes available.

Staff will provide the City Council with a brief overview of staff efforts in support of City reopening based on the most current information available.

FISCAL IMPACT/SOURCE OF FUNDING:

No action is required by this overview report, and there is correspondingly no financial impact.

REQUESTED ACTION:

That the City Council receive and file this overview of City plans for re-opening.

ATTACHMENTS:

Los Angeles County Roadmap to Recovery

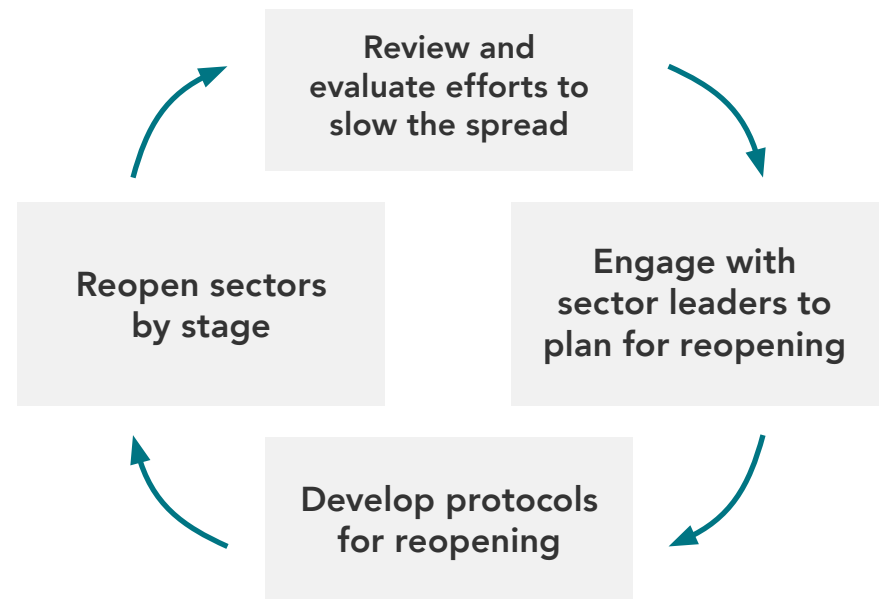
A PHASED APPROACH TO REOPENING SAFELY IN LOS ANGELES COUNTY

Los Angeles County has worked together to slow the spread of COVID-19 by following the Safer at Home order. As we plan for recovery and the gradual relaxing of Safer at Home, we are sharing the Department of Public Health's Roadmap to Recovery. This provides goalposts for reopening as safely as possible.

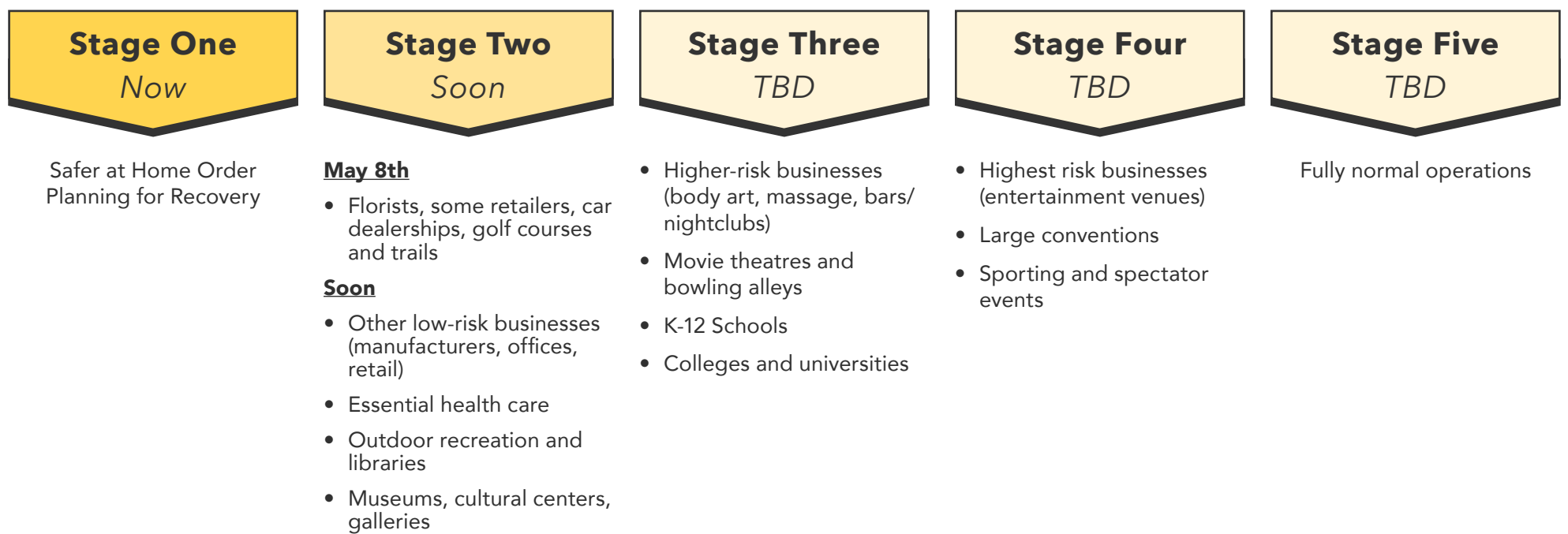
Safeguards In Place Before Opening

ITEM 7 ATTACHMENT

Process for Staged Reopening



Five-Stage Reopening Process Based On Risk



Planning For Safe Reopening

Are We Slowing The Spread?

Each sector will have reopening protocols that address the following areas of concern:

