



THE CITY OF SAN DIEGO

---

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

---

Date Issued: July 23, 2024

IBA Report Number: 24-19

---

**FISCAL IMPACT STATEMENT FOR CITY MEASURE ON  
MARCH 5, 2024 BALLOT**

**MEASURE A - CHARTER AMENDMENT REGARDING INDEPENDENT LEGAL  
COUNSEL FOR THE OFFICE OF THE CITY AUDITOR AND AUDIT COMMITTEE**

This measure would allow the Office of the City Auditor and the City's Audit Committee to contract for outside legal counsel, independent from the Office of the City Attorney, for legal support and advice in certain audits, investigations, and related activities. Any contract would be subject to approval from the City Council, and each use of that contract would be on an as-needed basis and subject to approval from the Audit Committee.

Actual costs for independent legal counsel would vary annually, depending on how frequently independent legal counsel is used, the complexity of the issues involved, and the hourly rate charged for services. Based on past experience, the City Auditor considers requesting independent legal counsel once or twice a year, potentially requiring up to 300 hours of legal services depending on the complexity of the issues, to be a reasonable estimate. **The City Auditor anticipates requesting approximately \$180,000 each year for independent legal services, which is estimated to provide the City Auditor's Office with up to 300 hours of legal services consistent with the City Auditor's past experience, as well as an additional 100 to 200 hours for the Audit Committee, if required.**

Any unused funds budgeted for independent counsel at the end of any given year would not be expended or carried forward to the following fiscal year, but instead revert back to the City's General Fund. For instance, if no independent legal services are used during a year, no funds would be expended.

Amy Li  
Fiscal and Policy Analyst

APPROVED: Charles Modica  
Independent Budget Analyst

**OFFICE OF THE INDEPENDENT BUDGET ANALYST**

202 C STREET MS 3A SAN DIEGO, CA 92101

TEL (619) 236-6555 FAX (619)-236-6556