

**METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS
777 NORTH CAPITOL STREET, NE
WASHINGTON, DC 20002-4290**

**RESOLUTION AUTHORIZING THE ENGAGEMENT OF AN
AUDITOR TO PROVIDE CONSULTING SERVICES
TO IMPROVE AND DOCUMENT COG ACCOUNTING PROCEDURES**

WHEREAS, COG has developed accounting processes and procedures to manage its fiscal and fiduciary responsibilities; and

WHEREAS, those processes and procedures must be in compliance with requirements established by the Federal government for recipients of grants and other financial assistance programs; and

WHEREAS, COG management has determined that there is a need for an independent review and documentation of those policies and procedures; and

WHEREAS, Bert Smith & Associates has concluded a four year engagement as COG's independent auditor and is no longer retained as auditor for COG; and

WHEREAS, Bert Smith & Associates has significant and unique familiarity with COG's accounting policies and procedures, and is therefore desirable to perform the proposed review.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE
METROPOLITAN WASHINGTON COUNCIL OF GOVERNMENTS THAT:**

The Executive Director is authorized to issue a contract to Bert Smith & Associates to conduct a review of COG's accounting policies and procedures, review recommended changes to those policies and procedures with COG management and to prepare a revised COG accounting manual. The contract is not to exceed \$35,000 and is included in the current FY 2009 budget.

COPY TESTE:

Nicole Hange, Board Clerk