



Mauldin & Jenkins
200 Galleria Parkway SE
Suite 1700
Atlanta, GA 30339

March 11, 2021

Ms. Angelyne Butler
Mayor
City of Forest Park
745 Forest Parkway
Forest Park, GA 30297

Dear Ms. Butler:

Thank you for allowing us to serve the City of Forest Park (“City,” “you” or “your”) by conducting the recent City-wide Operational and Performance Audit (“Audit” or “Assessment”). The purpose of this engagement letter is to document your agreement for Mauldin & Jenkins (“M&J”) to consult with, and assist you in establishing a Project Management Office (“PMO”) to assist the City with implementation of the recommendations identified during the City-wide Operational and Performance Audit.

A. Engagement Objectives, Approach, and Scope of Work

We understand that the City of Forest Park desires the creation of a PMO to assist with implementation of the recommendations identified during the City-wide Operational and Performance Audit.

The PMO, staffed by M&J professionals, will help to facilitate the implementation of recommendations; create project management tools for implementation; and will track/report on the progress of implementation. The PMO can not act as City management, make management decisions, and the City has the ultimate responsibility to determine the prioritization level and timeline for implementation of any of the following recommendations.

Objectives

PMO objectives include the following:

- Work with the City to define the City’s prioritization and timeline for implementation of recommendations (which may include all or a subset of recommendations identified by M&J during the City-wide Operational and Performance Audit)
- Develop PMO tools to assist with the implementation of City-desired recommendations
 - Recommendation implementation plans including critical tasks and stakeholders
 - Dashboard reporting for status of implementation
- Monthly progress reports

Approach, Scope, and Deliverables

We will establish the PMO and our working role with all relevant stakeholders. The PMO will work with the City to define the City's prioritization and timeline for implementation of recommendations. Once defined, we will organize the recommendations by logical groupings (departments or stakeholder groups).

We will create suggested individual project plans for the implementation of each recommendation. The project plans will include the necessary actions and stakeholder involvement needed to implement each recommendation.

We will conduct meetings and workshops with the appropriate stakeholders to facilitate the implementation of each recommendation and will provide the final needed actions to City leadership (Mayor and/or City Manager) for review and decision making.

Deliverables: Implementation plans for each recommendation, Monthly status reports showing the progress achieved for each recommendation

Timing

This proposal includes establishing a PMO and providing PMO support for up to 3 months. Some of the shorter-term recommendations should be fully implemented, and others will not be implemented as we believe (and identified during the City-wide Operational and Performance Audit) that certain recommendations are longer-term and will require greater than 3 months to implement. However, progress should be made towards implementation of all recommendations and the City will have tools to continue the implementation.

We are prepared to begin work within 1 week of receiving a mutually executed copy of this engagement letter.

B. Engagement Team

David Roberts will serve as the engagement partner and will be responsible for overseeing the engagement and the delivery of all services to you. Kate Russell, Tim Evans, and other professionals from our Government Practice will also serve the City in delivering services against our scope of work. Your team will consist of the professionals who primarily delivered the City-wide Operational and Performance Audit.

C. Engagement Assumptions, Client Acknowledgements, Responsibilities and Representations

Our Services, Fees and work schedule are based upon the following assumptions, acknowledgements, representations and understandings with you:

- The services described in this engagement letter constitute an advisory engagement conducted under American Institute of Certified Public Accountants standards for consulting services
- Our work will be to assist and advise you with this project. As stated below and for clarity, we will not, nor does City desire us to, perform any management functions, make management

decisions, or otherwise perform in a capacity equivalent to that of an employee or officer of the City

- The City will determine the extent of services it wishes Mauldin & Jenkins to provide and will undertake the responsibilities set forth in this engagement letter
- The City will designate an employee or employees within its senior management who will make or obtain all management decisions with respect to this engagement on a timely basis
- The City will ensure that we have access to key people, facilities and data, and that all levels of your employees and contractors will cooperate fully and timely with us. The success of this engagement is dependent upon full openness, communications, cooperation and timely direction
- The City agrees that all assumptions set forth in this engagement letter are accurate and agrees to provide us with such further information we may need and which we can rely on to be accurate and complete. We will be entitled to rely on all of your decisions and approvals made independently, and we will not be obligated to evaluate, advise on, confirm or reject such decisions and approvals
- The City will evaluate the adequacy and results of services and will let us know immediately of any problems or issues you perceive in our personnel, services or deliverables
- Mauldin & Jenkins will provide recommendations as applicable. The City is responsible for evaluating such recommendations and implementing the recommendations as deemed appropriate by the City
- The City will review the deliverables in a timely manner
- Untimely review, or access to people or information could have an impact on the project schedule
- In no event shall Mauldin & Jenkins (or its personnel) be liable to the City—whether a claim be in tort, contract or otherwise—for any consequential, indirect, lost profit or similar damages relating to the services provided under this engagement letter, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Mauldin & Jenkins relating to such service

The fulfillment and confirmation of these responsibilities, acknowledgements and representations are critical to the success of this engagement. The successful delivery of our services, and the fees charged, are also dependent on your timely and effective completion of your responsibilities, the accuracy and completeness of the assumptions, and timely decisions and approvals by your management. You will be responsible for any delays, additional costs or other liabilities caused by or associated with any deficiencies in the assumptions or in carrying out your responsibilities.

D. Additional Understandings Arising from the Performance of Attest Services by Mauldin & Jenkins

Mauldin & Jenkins currently performs the financial audit in accordance with “Government Auditing Standards” (GAS) issued by the Comptroller General of the United States. GAS requires that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a nonaudit service to an existing GAS audit client or an entity for which we may be asked to provide future audit services under GAS standards, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other nonaudit services provided. A critical component of our determination is consideration of management’s ability to effectively oversee

the nonaudit service to be performed. The City has agreed to designate an individual who possesses suitable skill, knowledge, or experience and that the individual understands the Services to be performed sufficiently to oversee them.

Accordingly, the management of the City agrees to the following:

1. The City has designated a senior member of management, who possesses suitable skill, knowledge, and experience to oversee the services
2. The City will assume all management responsibilities for subject matter and scope of the Services
3. The City will evaluate the adequacy and results of the Services performed
4. The City accepts responsibility for the results and ultimate use of the Services

GAS further requires we establish an understanding with the management, and those charged with governance, of the City of the objectives of the nonaudit service, the services to be performed, the entity's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the nonaudit service. We believe this engagement letter documents that understanding.

E. Fees and Expenses

The fees for the work described in this Scope of Work, will approximate and not exceed \$99,000 (\$33,000 per month for 3 months) based on the following hourly rates, which are the same rates used for the City-wide Operational and Performance Audit:

Staff Level	Hourly Rates
Partners	\$285
Senior Managers	\$235
Managers	\$195
Professional Staff	\$140

M&J is prepared to continue work past 3 months at the fees/rates listed above upon mutual agreement.

We will submit monthly invoices to the City based on actual hours worked at the above hourly rates. Payment is expected within 30 days.

The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt of requested information and the scheduling and conduct of requested interviews) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the project. If significant additional time is necessary, or if additional scope elements are requested, we will discuss it with the designated client project sponsor and arrive at a new fee estimate before we incur the additional costs.

The attached Terms and Conditions apply to this engagement and are an integral part of our agreement. Please indicate your agreement to these arrangements by signing and returning a copy of this engagement letter with the completed acknowledgement section.

We appreciate the opportunity to be of service to you and look forward to working with you on this engagement.

Sincerely,



David Roberts, Mauldin & Jenkins
Government Advisory Lead Partner

F. Acknowledgement and Acceptance

We have read and agree to this engagement letter, the attached and incorporated Terms and Conditions, and any specified Exhibits and Attachments hereto. Client and its signatory below represents that said signatory is its duly authorized representative and has the requisite power and authority to bind Client to the undertakings and obligations contained herein.

Acknowledged and accepted:

The City of Forest Park

By: _____

Name: _____

Title: _____