

**AMENDMENT TO AGREEMENT BETWEEN
LEVY COUNTY AND JAMES MOORE & CO., P.L.**

This Amendment to Agreement is made and entered into this ____ day of _____, 2020, between LEVY COUNTY, a political subdivision of the State of Florida (hereinafter referred to as "County"), and JAMES MOORE & CO., P.L. (hereinafter referred to as "James Moore").

WITNESSETH:

WHEREAS, on August 6, 2019, the County entered into an Agreement with James Moore to provide annual professional auditing services (hereinafter the "Agreement"); and

WHEREAS, by letter from the County Representative to James Moore dated July 30, 2020, the initial annual term of the Agreement was extended through August 6, 2021 ("the extension letter"); and

WHEREAS, Article 3 of the Agreement allows for the parties to enter into an addendum to the Agreement to provide for any additional services beyond the Scope of Services to be performed by James Moore, and payment therefor by County; and

WHEREAS, the parties desire to amend the Agreement to provide for additional services to be performed by James Moore for the for the preparation of the annual financial report and payment therefor by County; and

WHEREAS, the parties desire to amend the Agreement further to provide for an adjustment to James Moore's fees for its services for County's fiscal year 2020 as the result of the unexpected additional and material impact on James Moore's existing services arising from County's receipt and expenditures of grant funds from the federal Coronavirus Aid, Relief, and Economic Security Act ("CARES Act");

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, understandings and obligations hereinafter set forth, the parties hereto agree as follows:

1. Additional Services. James Moore will perform the additional services for preparation of the annual financial report as described in the letter from James Moore dated October 7, 2020, attached hereto and incorporated herein by this reference. The additional services will be provided for each of the County fiscal years ending September 30, 2020 and September 30, 2021. County will pay James Moore Seven Hundred Fifty Dollars (\$750) for the additional services for each fiscal year for which the additional services are performed.

2. Method of Invoice and Payment.

A) The parties acknowledge that there has been an unexpected additional and material impact on James Moore's annual professional auditing services pursuant to the Agreement for County fiscal year 2020 arising from County's receipt and expenditures of grant

funds received by County from the CARES Act, as reflected in the letter from James Moore dated October 21, 2020, attached hereto and incorporated herein by this reference.

B) In order to adequately compensate James Moore for the additional and material impact on James Moore's services caused by the CARES Act funds, the Agreement is amended by the addition of the following to the end of Section 5.1 of the Agreement: In addition to the amounts to be paid by County to James Moore for County fiscal year 2020, County shall pay to James Moore an amount not to exceed Seven Thousand Dollars (\$7,000) for such fiscal year for the additional and material impact on James Moore's services arising from County's receipt and expenditures of CARES Act funds.

3. No Additional Amendment. All other provisions of the Agreement not otherwise amended by this Amendment shall remain in full force and effect.

IN WITNESS WHEREOF, this Amendment is effective as of the last date signed by the parties below.

JAMES MOORE & CO., P.L.

**BOARD OF COUNTY COMMISSIONERS OF
LEVY COUNTY, FLORIDA**

By: _____
Title: _____
Date: _____

Matthew Brooks, Chair
Date: _____

ATTEST:

Danny J. Shipp, Clerk

APPROVED AS TO FORM:

Anne Bast Brown

Anne Bast Brown, County Attorney

z:/agr/amend.james moore2
LR2018-047

October 7, 2020

To the Honorable Board of County Commissioners,
Levy County, Florida:

This letter is provided in connection with our engagement letter dated June 19, 2019, to audit the financial statements of Levy County, Florida (the County) as of and for the years ended September 30, 2020 and 2021.

For the years ended September 30, 2020 and 2021, you have requested our assistance in the preparation of the annual financial report to be filed with the State of Florida Chief Financial Officer. Our fees for these services, including expenses, will be \$750 annually.

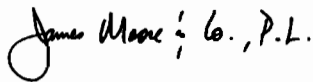
Other Audit Matters

We will perform the following nonattest services: preparation of annual financial report. With respect to any nonattest services we perform, the County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Jared Blanton) 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.

This communication is to establish our understanding of additional services to be provided and has no impact on the existing fees and terms established in our engagement letter dated June 19, 2019, except as noted above.

This information is intended solely for the information of use of the Board of County Commissioners, Clerk of the Court, and management, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of Levy County, Florida.

By _____

Title _____

Date _____

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386-257-4100

133 East Indiana Avenue
DeLand, FL 32724-4329
Telephone: 386-738-3300

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352-378-1331

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850-386-6184

October 21, 2020

To the Honorable Board of County Commissioners,
Levy County, Florida:

This letter is provided in connection with our engagement letter dated June 19, 2019, to audit the financial statements of Levy County, Florida (the County) as of and for the years ended September 30, 2020.

Federal Single Audit – CARES Act

For the years ended September 30, 2020, the County has expended substantial amounts of funds received from the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) that, due to the material and high-risk nature of these funds, will materially impact the required federal single audit procedures relative to the scope of the County’s audit under “normal” circumstances.

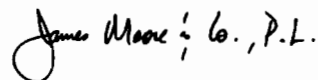
It is our standard practice to only seek fee adjustments when absolutely necessary. However, due to the magnitude of the audit impact related to the CARES Act funds, would like to respectfully request a one-time fee adjustment for these additional procedures. Such adjustment would be billed based on actual time incurred; we estimate such amounts to be between \$5,000 and \$7,000, and any additional fees will not exceed \$7,000.

Also, we do want to make sure you are aware that these additional costs represent an eligible use of CARES Act funds, as outlined further in Attachment 1.

We sincerely thank you for your consideration, and please don’t hesitate to ask should you have any questions or wish to discuss this further.

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

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Levy County, Florida.

By _____

Title _____

Date _____

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ATTACHMENT 1

As excerpted from the United States Department of the Treasury (the Treasury) Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments, as of the September 2, 2020, update from the Treasury, the additional audit fees proposed are considered an eligible expenditure to be paid by CARES Act funding based on the below criteria:

“Compliance costs related to the Fund

As previously stated in FAQ B.11, recipients are permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act, subject to the limitations set forth in 2 C.F.R. § 200.425. Pursuant to that provision of the Uniform Guidance, recipients and subrecipients subject to the Single Audit Act may use payments from the Fund to cover a reasonably proportionate share of the costs of audits attributable to the Fund.

To the extent a cost is incurred by December 30, 2020, for an eligible use consistent with section 601 of the Social Security Act and Treasury’s guidance, a necessary administrative compliance expense that relates to such underlying cost may be incurred after December 30, 2020. Such an expense would include, for example, expenses incurred to comply with the Single Audit Act and reporting and recordkeeping requirements imposed by the Office of Inspector General. A recipient with such necessary administrative expenses, such as an ongoing audit continuing past December 30, 2020, that relates to Fund expenditures incurred during the covered period, must report to the Treasury Office of Inspector General by the quarter ending September 2021 an estimate of the amount of such necessary administrative expenses.”

Source (below link valid as of October 19, 2020):

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>