

**1st AMENDMENT TO PROFESSIONAL SERVICES CONTRACT
(CONTRACT NO. 0214-1390)**

The City of Daytona Beach (the "CITY") and Carr, Riggs, and Ingram, LLC, a Florida limited liability company ("AUDITOR"), parties to the above-referenced Contract, having an effective date of July 16, 2014, hereby agree to amend the Contract as follows, based upon valuable consideration received by both parties:

- Section 1 of the Contract is amended to read as follows (additions underlined):

Section 1. Required Services. CONSULTANT will provide professional CPA annual financial audits of the CITY's financial accounts and records in accordance with the Exhibits A, A-1, and B, attached hereto and incorporated herein by reference. During the Initial Term CONSULTANT will provide these services for the 2013-2014, 2014-2015, and 2015-2016 Fiscal Years. In addition, the CITY may elect to have CONSULTANT perform the 2016-2017 and 2017-2018 Fiscal Year audits by providing CONSULTANT notice no later than 60 days before the end of the Fiscal Year.

During the Renewal Term, CONSULTANT will provide these services for the 2018-2019, 2019-2020, 2020-2021, 2021-2022, and 2022-2023 Fiscal Years. CITY will exercise this option by providing AUDITOR written notice. Unless waived by AUDITOR, CITY must provide such notice no more than 60 days before the end of the current Fiscal Year.

Exhibit A is the June 30, 2014 engagement letter, which is applicable during the Initial Term. Exhibit A-1 is the March 27, 2019 engagement letter, which is applicable during the Renewal Term. Exhibit B consists of the CITY's Request for Proposals 0214-1490 (the "RFP") and AUDITOR's proposal. Exhibit B includes deadlines for tasks and certain deliverables. These deadlines may be extended if reasonably necessary; provided that in all instances the completed audit report will be delivered to the CITY no later than the due date pursuant to Florida Auditor General Requirements, 218.39 F.S.

- Exhibit A-1, as referenced in the preceding paragraph, is attached hereto and incorporated herein by reference.
- Section 1A of the Contract is hereby created to read as follows (additions underlined):

1A. Duration.

The Initial Term of this Agreement will commence on the Effective Date and end on June 30, 2019. The Renewal Term of this Agreement will commence on July 1, 2019 and end on June 30, 2024 or completion of the audit of fiscal year 2023, whichever occurs later.

- Section 2(a) of the Contract is amended to read as follows (additions underlined):

FISCAL YEAR	NOT-TO EXCEED FEE
2013-2014	\$84,100
2014-2015	\$84,100
2015-2016	\$86,100
2016-2017 (if applicable)	\$86,100
2017-2018 (if applicable)	\$86,100
<u>2018-2019</u>	<u>\$88,500</u>
<u>2019-2020</u>	<u>\$89,800</u>
<u>2020-2021</u>	<u>\$92,000</u>

2021-2022
2022-2023

\$92,000
\$92,000

6. Section 3 of the Contract is amended to read as follows (additions underlined; deletions ~~struck through~~):

Section 3. Optional Services; Work Authorizations; Fees. At the CITY's option, AUDITOR will also perform additional audit or attest or financial review services ("Optional Services"), such as auditing of SRF loans as required by Florida Department of Environmental Protection, Services, as further described in a written agreed-upon Work Authorization. A Work Authorization may consist of a written agreement, signed by both Parties; or it may consist of AUDITOR's engagement letter, and a CITY purchase order accepting the engagement letter. In either event the Work Authorization will be subject to this Contract; and in case of conflict between a Work Authorization and this Contract, this Contract will prevail.

The fee for each SRF loan audit will be \$3,500. The fee for all other Optional Services will either be a not-to-exceed or lump sum fee negotiated by the CITY and AUDITOR at the time that such services are required, as reflected in the Work Authorization. In addition to the fee for Optional Services, the Work Authorization may provide for CITY reimbursement of certain out-of-pocket expenses incurred by AUDITOR, subject to the same conditions as CITY applies in reimbursing CITY's employees for such out-of-pocket expenses.

Billing and payment for Optional Services ~~such services~~ will be handled as provided in Section 2, above.

7. Section 6(b) of the Contract is amended to read as follows:

Section 6. Documents and Records.

(b) *Revised Public Records Requirements.* To the extent applicable, AUDITOR will comply with the requirements of Florida's Public Records Law, Ch. 119, Florida Statutes, which include the following:

(1) Keeping and maintaining public records that the City requires for performance of the service provided herein.

(2) Upon the request of the City Clerk of the City, (i) providing the City Clerk with a copy of requested public records or (ii) allowing inspection or copying of the records, within a reasonable time after receipt of the City Clerk's request, at a cost that does not exceed the cost provided in Ch. 119, Florida Statutes, or as otherwise provided by law.

(3) Ensuring that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law until completion of the work, and following such completion if IPS fails to transfer such records to the City.

(4) Upon completion of the work, keep and maintain public records required by the City to perform the service. IPS will meet all applicable requirements for retaining public records. All records stored electronically must be provide to the City upon request from the City Clerk, in a format that is compatible with the City's information technology systems.

IF AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO AUDITOR'S DUTY

TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, AUDITOR MUST CONTACT THE CITY CLERK, WHOSE CONTACT INFORMATION IS AS FOLLOWS:

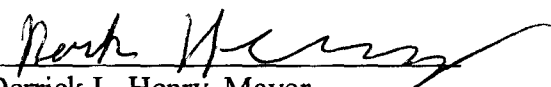
(Phone) 386 671-8023
(Email) clerk@codb.us
(Address) 301 S. Ridgewood Avenue
Daytona Beach, FL 32114

8. All other provisions of the Contract remain in full force and effect.

IN WITNESS WHEREOF, the City and IPS have set their hands and seals, effective on the date that the last party has signed below.

THE CITY

AUDITOR

By: 
Derrick L. Henry, Mayor

By: 

Attest: 
Letitia LaMagna

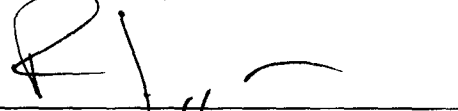
Printed Name: Yvonne M. Clayborne

Title: Partner

Date: April 26, 2019

Date: 5-2-19

Approved as to legal form:

By: 
Robert Jagger, City Attorney