

RESOLUTION 24-96

A RESOLUTION TO AWARD CONTRACT TO ATA, PLLC TO PERFORM THE AUDIT OF THE CITY OF SPRING HILL FINANCIAL RECORDS FOR FISCAL YEARS 2023-2024, 2024-2025, and 2025-2026.

WHEREAS, it is necessary to perform an audit of the City's financial records at the close of each fiscal year; and

WHEREAS, city staff advertised and received proposals from qualified accounting firms on February 24, 2024; and

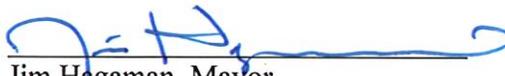
WHEREAS, city staff reviewed all responses and unanimously recommends ATA, PLLC; and

WHEREAS, the firm has proposed a contract for the performance of the 2023-2024, 2024-2025, and 2025-2026 fiscal year single audits at a fixed which includes the cost of Comptroller's crosswalk and a single audit for a fee not to exceed \$50,900 for year one, \$55,400 for year two and \$58,300 for year three with an option of two additional one-year renewals.

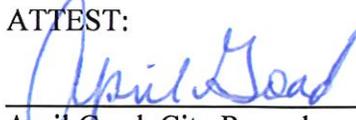
NOW THEREFORE, BE IT RESOLVED by the Board of Mayor and Aldermen of the City of Spring Hill, that a contract to perform in-depth audits of the City's financial records with optional annual renewals for fiscal years 2023-2024, 2024-2025, and 2025-2026, is hereby awarded to the firm of ATA. PLLC, for a flat fee amount which includes \$4,000 for a single audit of \$50,900 for FY24, \$55,400 for FY25, and \$58,300 for FY26, at an amount not to exceed the sum of \$164,600 for the three-year period.

BE IT FURTHER RESOLVED that the City Administrator is hereby authorized to sign any and all documents relating to this award.

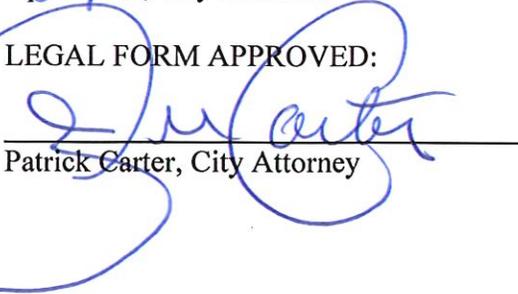
Passed and adopted this 6th day of May 2024.


Jim Hagaman, Mayor

ATTEST:


April Goad, City Recorder

LEGAL FORM APPROVED:


Patrick Carter, City Attorney



MEMO TO: BOMA
DATE: April 24, 2024
FROM: Debra A. Dutcher, Finance Director
RE: Staff recommendation for FY24 Auditors

We published a request for proposal for audit services starting with our FY24 audit. In addition to the RFP we also sent out emails to 60 of the CPA firms that were on the comptroller's list of having completed audits for the State of TN.

We received and evaluated 5 bids using the AICPA matrix worksheet. In person meetings were set up with the top two firms to discuss their auditing procedures and experience and to see which firm we felt would better match the needs of the City.

The team evaluating the audit proposals included Joseph Lascale, Accounting Manager, and Margaret Whitehead, Accountant, April Goad, City Recorder. After meeting with representatives from ATA and Clifton Larson Allen, we unanimously voted to recommend ATA. They have extensive experience performing governmental audits and single audits for municipalities and utilities in Tennessee, and their firm is active in the GFOA and TGFOA with a commitment to continuing education for their associates.

BFAC has favorably recommended moving forward and signing an audit contract with ATA.



THE CITY OF SPRING HILL

199 Town Center Parkway • Spring Hill, Tennessee 37174

931-486-2252

www.springhilltn.org



Proposal Criteria	Points	ATA	Wacostar	Wickberg	Walden E. Jenkins	Clifton Lammerville	Comments
Years in Business		78	31	30	108	60	
		Jackson, TN	Oriskanyville, GA	Lewisburg, TN	Chattanooga, TN	Nashville, TN	
Approach to Audit Quality	25 points max	24	5	17	24	24	
The proposal outlines an audit approach that is tailored based on obtaining an understanding of the organization's activities, operating systems, personnel and special needs.	0-5	5	1	3	5	5	
The proposal indicates an audit approach that is tailored based on the firm's advanced understanding of your organization's industry.	0-5	5	3	3	5	5	
The proposal outlines the firm's processes for ensuring an efficient and effective audit process.	0-5	4	1	3	4	4	
The proposal showcases the firm's commitment to providing quality audit services by voluntarily adhering to higher standards of audit quality. This is evidenced by sharing their current unqualified peer review report resulting from the American Institute of CPAs external peer review process.	0-5	5	0	5	5	5	
The proposal indicates the firm is a dedicated member of one or more of the following firm-based voluntary membership quality centers for firms that perform audits: <ul style="list-style-type: none"> AICPA Center for Audit Quality AICPA Private Companies Practice Center (PCPS) AICPA Governmental Audit Quality Center AICPS Employee Benefit Plan Audit Quality Center AICPA/PCPS Center for Plain English Accounting 	0-5	5	0	3	5	5	
Team Knowledge and Experience	30 points max	26	9	24	29	29	
The proposal highlights the firm's commitment to professional training and staff continuity.	0-5	4	0	4	5	5	
The proposal outlines qualifications, industry experience, licenses and strengths for all partners.	0-5	5	2	5	5	5	
The proposal specifies the strengths of assigned team members as well as their years of prior experience in the particular industry and type of engagement.	0-5	4	2	4	5	5	
The proposal identifies how the firm will comply with applicable industry reporting regulations, if applicable	0-5	4	1	2	4	4	
The proposal provides the firm's background, client base, licensing information and years in business.	0-5	4	4	4	5	5	
If the firm does not have relevant experience in your particular industry, the proposal specifies that the firm has identified a firm with the applicable expertise/specialty to affiliate with to assist with this engagement and provides the affiliate firm's qualifications, background and experience.	0-5	5	0	5	5	5	
Unique Qualifications	10 points max	5	2	3	4	5	
The proposal conveys a positive and confident feeling derived from the firm's business beliefs, communication practices and unique qualifications of which lays the foundation for a trusted relationship.	0-10	5	2	3	4	5	
Value Added Services	10 points max	9	0	6	7	7	
The proposal provides a listing of additional value added services the firm provides beyond the audit engagement. (e.g. proactively monitor and communicate topics relevant to your financial and business operations all year long that may impact your future success)	0-5	4	0	5	4	4	
It is evident that the firm understands our business and our challenges. The firm is committed to being our business advisor, beyond the audit engagement	0-5	5	0	0	3	3	
Scope and Pricing of the Engagement	25 points max	24	15	9	18	19	
The proposal clearly provides a framework for the scope, timing, steps and resources to complete the engagement.	0-5	5	3	2	5	5	
The proposal specifies the price for the engagement and how it will be billed.	0-5	5	4	1	3	3	
The proposal specifies fees to be paid to specialists for the engagement (if any).	0-5	4	2	3	3	3	
The proposal addresses all items requested by us whether verbally or in the RFP	0-5	5	2	2	5	5	
The proposed fee is reasonable based on the experience, unique value and knowledge the firm brings to the engagement.	0-5	5	4	1	2	3	
Total Points	100	88	31	68	82	84	

Step 2: Based on the above grading, document your decision

ATA would be my choice

Proposal Criteria	Points	ATA	Wacaster	Wolberg	Maullino & Jerrilove	Clifton Larson Allen	Comments
Approach to Audit Quality	25 points max	24	1	14	23	24	
The proposal outlines an audit approach that is tailored based on obtaining an understanding of the organization's activities, operating systems, personnel and special needs.	0-5	5	0	3	5	5	
The proposal indicates an audit approach that is tailored based on the firm's advanced understanding of your organization's industry.	0-5	5	0	3	5	5	
The proposal outlines the firm's processes for ensuring an efficient and effective audit process.	0-5	4	1	2	3	4	
The proposal showcases the firm's commitment to providing quality audit services by voluntarily adhering to higher standards of audit quality. This is evidenced by sharing their current unqualified peer review report resulting from the American Institute of CPAs external peer review process.	0-5	5	0	5	5	5	
The proposal indicates the firm is a dedicated member of one or more of the following firm-based voluntary membership quality centers for firms that perform audits: • AICPA Center for Audit Quality • AICPA Private Companies Practice Center (PCPS) • AICPA Governmental Audit Quality Center • AICPS Employee Benefit Plan Audit Quality Center • AICPA/PCPS Center for Plain English Accounting	0-5	5	0	1	5	5	
Team Knowledge and Experience	30 points max	29	8	22	29	29	
The proposal highlights the firm's commitment to professional training and staff continuity.	0-5	5	0	4	5	5	
The proposal outlines qualifications, industry experience, licenses and strengths for all partners.	0-5	5	1	3	5	5	
The proposal specifies the strengths of assigned team members as well as their years of prior experience in the particular industry and type of engagement.	0-5	5	2	4	5	5	
The proposal identifies how the firm will comply with applicable industry reporting regulations, if applicable	0-5	4	1	2	4	4	
The proposal provides the firm's background, client base, licensing information and years in business.	0-5	5	4	4	5	5	
If the firm does not have relevant experience in your particular industry, the proposal specifies that the firm has identified a firm with the applicable expertise/specialty to affiliate with to assist with this engagement and provides the affiliate firm's qualifications, background and experience.	0-5	5	0	5	5	5	
Unique Qualifications	10 points max	5	0	4	4	5	
The proposal conveys a positive and confident feeling derived from the firm's business beliefs, communication practices and unique qualifications of which lays the foundation for a trusted relationship.	0-10	5	0	4	4	5	
Value Added Services	10 points max	6	0	9	7	6	
The proposal provides a listing of additional value added services the firm provides beyond the audit engagement. (e.g. proactively monitor and communicate topics relevant to your financial and business operations all year long that may impact your future success)	0-5	3	0	5	4	4	
It is evident that the firm understands our business and our challenges. The firm is committed to being our business advisor, beyond the audit engagement	0-5	3	0	4	3	2	
Scope and Pricing of the Engagement	25 points max	21	13	10	16	21	
The proposal clearly provides a framework for the scope, timing, steps and resources to complete the engagement.	0-5	5	0	2	5	5	
The proposal specifies the price for the engagement and how it will be billed.	0-5	4	2	3	3	3	
The proposal specifies fees to be paid to specialists for the engagement (if any).	0-5	2	5	3	0	5	
The proposal addresses all items requested by us whether verbally or in the RFP	0-5	5	2	2	5	5	
The proposed fee is reasonable based on the experience, unique value and knowledge the firm brings to the engagement.	0-5	5	4	0	3	3	
Total Points	100	85	22	59	79	85	

Step 2: Based on the above grading, document your decision to

ATA would be my choice

Insufficient Staff

Proposal Criteria	Points	ATA	Wheeler	Wickberg	Whitfin & Jenkins	Clifton Larson Allen	Comments
Approach to Audit Quality	25 points max	25	12	15	19	20	
The proposal outlines an audit approach that is tailored based on obtaining an understanding of the organization's activities, operating systems, personnel and special needs.	0-5	5	1	3	4	4	
The proposal indicates an audit approach that is tailored based on the firm's advanced understanding of your organization's industry.	0-5	5	3	3	3	4	
The proposal outlines the firm's processes for ensuring an efficient and effective audit process.	0-5	5	4	3	4	4	
The proposal showcases the firm's commitment to providing quality audit services by voluntarily adhering to higher standards of audit quality. This is evidenced by sharing their current unqualified peer review report resulting from the American Institute of CPAs external peer review process.	0-5	5	3	3	4	4	
The proposal indicates the firm is a dedicated member of one or more of the following firm-based voluntary membership quality centers for firms that perform audits: • AICPA Center for Audit Quality • AICPA Private Companies Practice Center (PCPS) • AICPA Governmental Audit Quality Center • AICPS Employee Benefit Plan Audit Quality Center • AICPA/PCPS Center for Plain English Accounting	0-5	5	1	3	4	4	
Team Knowledge and Experience	30 points max	27	19	24	27	24	
The proposal highlights the firm's commitment to professional training and staff continuity.	0-5	5	1	2	3	4	
The proposal outlines qualifications, industry experience, licenses and strengths for all partners.	0-5	5	2	4	5	4	
The proposal specifies the strengths of assigned team members as well as their years of prior experience in the particular industry and type of engagement.	0-5	5	5	5	5	4	
The proposal identifies how the firm will comply with applicable industry reporting regulations, if applicable	0-5	4	3	4	5	4	
The proposal provides the firm's background, client base, licensing information and years in business.	0-5	5	5	5	5	4	
If the firm does not have relevant experience in your particular industry, the proposal specifies that the firm has identified a firm with the applicable expertise/specialty to affiliate with to assist with this engagement and provides the affiliate firm's qualifications, background and experience.	0-5	3	3	4	4	4	
Unique Qualifications	10 points max	1	1	1	1	1	
The proposal conveys a positive and confident feeling derived from the firm's business beliefs, communication practices and unique qualifications of which lays the foundation for a trusted relationship.	0-10	1	1	1	1	1	
Value Added Services	10 points max	7	3	3	6	8	
The proposal provides a listing of additional value added services the firm provides beyond the audit engagement. (e.g. proactively monitor and communicate topics relevant to your financial and business operations all year long that may impact your future success)	0-5	4	1	1	3	4	
It is evident that the firm understands our business and our challenges. The firm is committed to being our business advisor, beyond the audit engagement	0-5	3	2	2	3	4	
Scope and Pricing of the Engagement	25 points max	22	14	14	15	17	
The proposal clearly provides a framework for the scope, timing, steps and resources to complete the engagement.	0-5	4	4	4	4	4	
The proposal specifies the price for the engagement and how it will be billed.	0-5	5	3	3	4	4	
The proposal specifies fees to be paid to specialists for the engagement (if any).	0-5	5	1	1	1	1	
The proposal addresses all items requested by us whether verbally or in the RFP	0-5	4	3	3	3	4	
The proposed fee is reasonable based on the experience, unique value and knowledge the firm brings to the engagement.	0-5	4	3	3	3	4	
Total Points	100	82	49	57	68	70	

Step 2: Based on the above grading, document your decision to

ATA would be my choice

CONTRACT TO AUDIT ACCOUNTS
OF
City of Spring Hill

FROM July 01, 2023 TO June 30, 2024

This agreement made this 21st day of March 2024, by and between ATA CPAs + Advisors PLLC, 227 Oil Well Road, Jackson, TN 38305, hereinafter referred to as the "auditor" and City of Spring Hill, of PO Box 789, 199 Town Center Pkwy, Spring Hill, TN 37174, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning July 01, 2023, and ending June 30, 2024 with the exceptions listed below:

2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:
 - a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.
 - b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Tennessee Code Annotated § 9-3-407, and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file one (1) electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish 15 printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed no later than December 31, 2024, or six (6) months following the period to be audited, whichever is earlier, without explanation to the Comptroller of the Treasury, State of Tennessee, and the organization. (Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30 following the fiscal year being audited.) Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:
Additional copies provided upon request

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated § 39-16-402, involving

public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Notwithstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits.** The provisions of Section 8 relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g., a fund, component unit, or other component) of a county government that is audited by the Division of Local Government Audit (LGA). Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

- a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- b) The contracting auditor shall be considered the "component auditor" for purposes of this section.
- c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 10 (Special Provisions). (Component financial statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)
- d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.
- f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.
- g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.
- h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to update subsequent events between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.
- i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular related parties in the notes to the financial statements, and material misstatement findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e., group management) on a timely basis related parties not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.
- j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.
- k) Sections 1-7 and Sections 10-14 of this contract are also applicable to the component auditor during the performance of the component audit.

9. **Municipal Chart of Accounts Crosswalk.** The provisions of Section 9 relate exclusively to contracts to audit of a municipality, municipality's fund(s), and municipality's school board of education. The auditor shall convert respective municipal audited financial data into a condensed chart of accounts by use of a Microsoft Excel crosswalk tool prescribed by the Comptroller of the Treasury, State of Tennessee, or if a respective municipality, municipality's fund(s), or municipality's school board of education chooses to convert their own audited financial data by use of the crosswalk, the auditor shall verify the accuracy of their conversion. The completed condensed chart of accounts crosswalk in Microsoft Excel format shall be filed with the Comptroller of the Treasury, State of Tennessee, by the auditor when the audited financial report is submitted.

10. (Special Provisions) There will be an additional fee of \$4,000 in the event that an audit in accordance with the Uniform Guidance (Single Audit) is deemed necessary.

11. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor the fee(s) listed below. (Fees may be fixed amounts or estimated.)

Fixed Contract Fee:

Audit **\$46,900.00**

Municipal Chart of Accounts Crosswalk **\$0.00**

Total Fixed Contract Fee **\$46,900.00**

or

Estimated Contract Fee:

Audit

Municipal Chart of Accounts Crosswalk

Total Estimated Contract Fee

(If not a fixed amount, an estimated contract fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

The Municipal Chart of Accounts Crosswalk will be performed, but will not be charged separately in 2024 due to preliminary conversations with the City management.

12. As the authorized representative of the firm, I do hereby affirm that:
- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
 - our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
 - all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards*;
 - all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

13. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 10 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

14. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

ATA CPAs + Advisors PLLC

Audit firm

Governmental Unit or Organization

 **Matthew Wood**

By _____

Signature

By _____

Signature

Title/Position: **Member/Partner**

Title/Position:

E-mail address: **bknox@atacpa.net**

E-mail address

Date: **April 02, 2024**

Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

DRAFT