



DeKalb County
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Chief Executive Officer
Michael L. Thurmond

2017 SEP 25 PM 1 29

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DEPARTMENT OF FINANCE

MEMORANDUM

To: Talisa R. Clark, Chief Procurement Officer
From: Preston L. Stephens, Interim Assistant Finance Director
Thru: Zachary L. Williams, Executive Assistant/Chief Operating Officer
Date: September 25, 2017
Re: Proposed Amendment/Change Order No. 1 to Contract # 13-902601:
 Auditing Services for DeKalb County Dept. of Finance (MAULDIN & JENKINS, LLC)

The Department of Finance is requesting additional funds in the amount of \$246,562 be added to our approved agreement for Auditing Services for DeKalb County Department of Finance Contract – Mauldin & Jenkins. This amount of the request is explained below:

The original five year contract was approved for \$869,000 – (Year 1, \$169K; Year 2, \$169K; Year 3, \$173K; Year 4, \$177K; and Year 5 \$181K).

We will be billed the hours we have in the audit this year, using the hourly rates derived from the contract. However, in order to avoid any extra billings we have been provided the fee as indicated in the engagement letter.

<u>Detail(s)</u>	<u>Amount</u>
Expense thru 5/17/17 (FY 2012 – FY 2015 Audits)	(\$839,312)
Available Bal as of 5/17/17	\$29,688
Required Amount Per Jan 4th Engagement Letter*Annual CAFR April 3 thru June 30th	\$250,000
Additional cost per major federal program.	\$5,000
ERS Attestation Report	\$7,000
Landfill Attestation	\$4,250
Additional Audit Services	\$10,000
Total Projected Cost	\$276,250
Change Order Value Required	\$246,562

The FY 2015 Audit went beyond the initial billed amount, and additional resources were applied for the extensive cash reconciliation, pension attestation and landfill attestation report analysis. These events contributed to an additional \$81,943. These two items were paid in full during the 1st quarter of 2017; \$29,688 remains under the 2016 contract for auditing services and approximately \$246,562 is requested to be added back to the 2016 contract amount.

cc: Dianne McNabb, Financial Consultant/Interim Chief Financial Officer
 Andria "Lisa" Williams, Interim Controller
 Talisa R. Clark, Chief Procurement Officer -Purchasing and Contracting
 Delois Robinson, Procurement Manager – Team C