

**DeKalb County  
Department of Purchasing and Contracting  
Change Order Request Form**

<b>User Department: Finance</b>	<b>From: Purchasing &amp; Contracting</b>
<b>RFP No.: 17-500467</b>	<b>Title: Auditing Services</b>
<b>Effective Date: January 1, 2018</b>	<b>Expiration Date: December 31, 2022</b>
<b>Contract APPROVED Amount: \$1,319,500.00</b>	<b>Number of Change Orders to Date: 1</b>

<b>Contractor(s)</b>	<b>Contract No.</b>	<b>Agrees to Extend</b>
<b>Mauldin &amp; Jenkins, LLC</b>	<b>1092093</b>	

**User Department Recommendation:** Renew  Bid  Increase  Decrease

Funding for Renewal Term: \$59,745.65  
 (Unused funds do not roll over to the next term. Provide the amount of funding necessary for the renewal term.)

Funding: General  Enterprise  3 Digit Fund Code 100 SPLOST  Category \_\_\_\_\_  
 CIP Line Item No. (if applicable): \_\_\_\_\_

**Justification:**

The OIIA has reviewed Mauldin and Jenkins' request for additional fees of \$61,348.95 (as of October 11, 2022) to cover audit overages related to the 2021 ACFR. The reasons provided for the additional fees includes:

- County delays in providing required information. This resulted in audit inefficiencies/extra hours throughout the audit process (especially on the extended capital asset testing and the single audit and SEFA).
- Extra work on the Capital Asset Inventory

On October 26, 2022, Mauldin and Jenkins provided an "audit fee analysis" worksheet, which indicated overage costs of approximately \$67,036.05. The requested overage fees for 2021 ACFR are similar to the additional fees requested over the past two years 2019 ACFR (\$76,092.13) and 2020 ACFR (\$67,707.65), both amounts were further reduced by 50%.

I met with Doug Moses on October 26, 2022, to discuss the request and asked him to consider a discount given that the Finance Department has already approved an increase earlier in 2022 to adjust for inflation - \$18,500 and \$11,000 for the Capital Asset inventory work. Mr. Moses discussed with the Governmental Practice Lead Partner who offered a 30% discount on the final total additional fees of \$67,707.65.

Our opinion is that the request is reasonable given the County delays and extra work, which resulted in audit inefficiencies. Given that the external audit fees are funded from the Finance budget, the decision as to how to proceed is solely your prerogative.

**Dianne McNabb** Digitally signed by Dianne McNabb  
 Date: 2022.12.28 16:57:32 -05'00'

\_\_\_\_\_  
**Department Director Signature**

\_\_\_\_\_  
**Date**

**For Use by Purchasing and Contracting:** Approve  Deny

**Additional Comments:**

\_\_\_\_\_  
**Purchasing and Contracting Signature**

\_\_\_\_\_  
**Date**