

BILL NO.: 4857

ORDINANCE NO.: _____

Introduced by: City Manager Debra M. Irvin

AN ORDINANCE OF THE CITY OF BERKELEY, MISSOURI, AUTHORIZING AN AGREEMENT WITH HOCHSCHILD, BLOOM & COMPANY LLP FOR AUDIT SERVICES

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BERKELEY, MISSOURI, as follows:

Section 1. The Mayor is hereby authorized to enter into and execute the attached Hochschild, Bloom, & Company LLP Agreement for a single audit that is required in regards to the CARES Act.

Section 2. The agreement is hereby incorporated herein and made a part of this ordinance, as if fully set out herein.

Section 3. This Ordinance shall be in full force and effect from and after its passage.

1st Reading this 18th day of October 2021

2nd Reading this _____ day of _____ 2021

3rd Reading, PASSED and APPROVED, this _____ day of _____ 2021

Babatunde Deinbo, Mayor

ATTEST:

Deanna L. Jones, City Clerk

Approved as to Form:
Donnell Smith, City Attorney

Final Roll Call:

Councilwoman Mitchell	Aye ___ Nay ___ Absent ___ Abstain ___
Councilwoman Williams	Aye ___ Nay ___ Absent ___ Abstain ___
Councilwoman Hoskins	Aye ___ Nay ___ Absent ___ Abstain ___
Councilwoman Anthony	Aye ___ Nay ___ Absent ___ Abstain ___
Councilman Hindeleh	Aye ___ Nay ___ Absent ___ Abstain ___
Councilwoman-at-Large Greene	Aye ___ Nay ___ Absent ___ Abstain ___
Mayor Deinbo	Aye ___ Nay ___ Absent ___ Abstain ___

October 12, 2021

City of Berkeley
Honorable Mayor and Members of the City Council
8425 Airport Road
Berkeley, MO 63134

Dear Honorable Mayor and Members of the City Council:

This Master CPA Professional Services Agreement (this "Agreement"), effective as of October 12, 2021, between Sikich LLP, an Illinois limited liability partnership, ("Sikich", "we", "us", or "our") and City of Berkeley ("Client", "you", or "your") sets forth the mutual agreements of the parties regarding our provision of one or more professional CPA services to Client, from time to time, as more fully described in Sikich Statements of Work (each, an "SOW") issued hereunder (collectively, the "Services").

This Agreement is intended to serve as the framework for entering into separate SOWs. The SOWs entered into pursuant to this Agreement shall be: (a) executed by authorized individuals on behalf of each of the parties, and (b) incorporated into this Agreement. Unless otherwise agreed by the parties, all SOWs that are entered into pursuant to this Agreement shall be governed by the terms of this Agreement and are hereby made part of, and incorporated into, this Agreement. In the event of a conflict between this Agreement and a SOW, the terms of this Agreement shall prevail, unless the SOW expressly references the specific provision in this Agreement to be modified by the SOW. This Agreement shall not govern engagements related to Sikich's affiliated entities or Sikich services or offerings other than CPA Services, and a separate agreement for such services will be required. To the extent the term of an SOW extends beyond the expiration or earlier termination of this Agreement, the terms of this Agreement shall apply to such SOW until expiration of such SOW.

The general terms governing this Agreement are as follows:

ENGAGEMENT ADMINISTRATION

In connection with this Agreement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third-party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of e-mails transmitted by us or in connection with the performance of this Agreement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or disclosure or communication of confidential or proprietary information. Communications by email are authorized unless written objection is provided to us prior to any such communication.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards designed to protect the confidentiality of your personal information. In addition, we will enter into confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that such service providers have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers engaged by us.

Client hereby explicitly acknowledges and consents to Sikich's use of third-party cloud computing services to store confidential and proprietary information and other data of the Client, and agrees that Sikich's use of such cloud services coupled with the use of encrypted devices, password protections and firewall protection shall constitute the best efforts of Sikich to safeguard such information and data from unauthorized disclosure. Client further agrees that, subject to applicable law, Sikich shall only be liable for such unauthorized disclosure or use if it has been finally judicially determined by a court of competent jurisdiction that Sikich did not take commercially reasonable measures to protect the confidential and proprietary information and other data of the Client from unauthorized disclosure or use.

FEES; INVOICES

Our fees for the Services are detailed in the applicable SOW.

Services will be invoiced to you from time-to-time as work progresses and are payable in accordance with applicable State statutes. Invoices not paid timely will have interest charged on outstanding balances in accordance with applicable State statutes. In accordance with our firm policies, work will be suspended if your account becomes ninety (90) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our Services for nonpayment, or other reasonable causes such as failure to provide the information or cooperation necessary for successful performance of our Services, our provision of Services will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

In the event that you desire to hire a member of the Sikich staff within one year of the completion of this Agreement, a recruiting fee will be assessed at 30% of the first year salary per hire and paid to Sikich upon our notification of such hiring.

If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees are payable upon presentation and will be rendered each month as work progresses or as detailed in the applicable SOW.

RECORD RETENTION; CONFIDENTIALITY

It is our policy to keep records related to this Agreement for seven years (from report release date for the audit). However, Sikich does not keep any original client records, and we will return those to you at the completion of the Services rendered under this Agreement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. The documentation for this Agreement is the property of Sikich.

All information obtained in the course of performing our agreed professional Services, including but not limited to, statements, records, schedules, working papers, memorandums, reports, and all other documents and work product prepared by Sikich, will be considered confidential matters not to be disclosed to any other person or persons without your prior written permission, unless otherwise required pursuant to professional standards, statutory or regulatory authority, or court order. The foregoing obligation of confidentiality shall not apply to any information that was in the public domain at the time of the communication thereof to Sikich.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request.

INDEMNIFICATION; LIMITATION OF LIABILITY

You hereby agree to indemnify and hold harmless Sikich and its partners, directors, employees, agents or subcontractors against all costs, expenses, losses, judgments, damages and liabilities (including reasonable attorneys' fees and expenses) associated with any third party claim, threat or proceeding relating to the performance of the Services by Sikich under this Agreement, other than as determined through mediation to have been caused by our own gross negligence or willful misconduct.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the Services will be limited to the total amount of fees we receive from you under the applicable SOW for the Services provided under such SOW giving rise to the liability, except to the extent determined to result from our gross negligence or willful misconduct. You agree that this limitation applies to any and all liability or causes of action against us, however alleged or arising, unless otherwise prohibited by law or professional standards. Additionally, our liability as accountants shall be limited to the period covered by our Services and shall not extend to later periods for which we are not engaged as accountants or prior periods before we were engaged as accountants. In no event will Sikich be liable to you or any third party, whether a claim be in tort, contract or otherwise, for any amount in excess of the total professional fees paid pursuant to this Agreement for the Services provided under this Agreement giving rise to the liability, or for any special, consequential, exemplary, incidental indirect, lost profit, punitive or similar damages of any kind.

No (i) direct or indirect holder of any equity interests or securities of Sikich, (ii) affiliate of Sikich, or (iii) director, officer, employee, representative, or agent of Sikich, or of an affiliate of Sikich or of any such direct or indirect holder of any equity interests or securities of Sikich (collectively, the "**Sikich Affiliates**") shall have any liability or obligation of any nature whatsoever in connection with or under this Agreement or the transactions contemplated hereby, and Client waives and releases all claims against such Sikich Affiliates related to any such liability or obligation.

DISPUTE RESOLUTION; GOVERNING LAW

If any dispute, controversy, or claim arises in connection with the performance or breach of this Agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their commercially reasonable best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy. Each party may disclose any facts to the other party or the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation or proceeding against the disclosing party. Except as agreed by both parties in writing, the mediator will keep confidential all information disclosed during negotiations. The mediation proceedings will conclude within sixty (60) days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF ILLINOIS. SIKICH AND CLIENT KNOWINGLY, VOLUNTARILY AND IRREVOCABLY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER BASED UPON CONTRACT, TORT OR OTHERWISE) RELATED TO OR ARISING OUT OF OR IN CONNECTION WITH THE ENGAGEMENT OF SIKICH PURSUANT TO, OR THE PERFORMANCE BY SIKICH OF THE SERVICES CONTEMPLATED BY, THIS AGREEMENT.

TERM; TERMINATION

If either party hereto desires to terminate this Agreement, or an SOW, it may do so at any time for any reason by giving written notice to the other party. In such event, Sikich will be paid for fees and expenses incurred through the termination date, as well as for reasonable engagement closing costs.

INDEPENDENT CONTRACTOR

It is understood and agreed that Sikich will for all purposes be an independent contractor, will not hold itself out as representing or acting in any manner for Client, and neither Sikich nor Client will have any authority to bind the other party to any contract or in any other manner. Sikich and Client do not intend to create a joint employer relationship, and Sikich and Client each represents that it is the sole employer of its employees. Sikich shall not and does not have the right to control Client's employees' essential terms and conditions of employment, including hiring its employees, determining their wages and benefits, or assigning, scheduling, training, disciplining, or terminating Client's employees.

OFAC REPRESENTATION

Client represents and warrants the following with respect to the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"): (a) Client does not have any nexus with persons or entities on any of OFAC's sanctions list (e.g. SSI, SDN, FSE etc.) either through large shareholders, employees, beneficial owners, vendors, affiliated entities (i.e. affiliates or subsidiaries), third parties, customer base or otherwise; (b) Client does not have any operations in any comprehensive OFAC sanctioned country (Cuba, Iran, Syria, Sudan, North Korea, the Crimea); (c) Client does not have any operations in any limited OFAC sanctioned country program; or (d) Client does not remit payment for Sikich's fees and expenses from an OFAC sanctioned country.

NO THIRD PARTY BENEFICIARIES

This Agreement does not and is not intended to confer any rights or remedies upon any person or entity other than the parties.

FORCE MAJEURE

Sikich shall not be deemed in default of any provision of this Agreement or be liable for any delay, failure in performance, or interruption of the Services resulting directly or indirectly from acts of God, electronic virus attack or infiltration, civil or military authority action, civil disturbance, war, strike and other labor disputes, fires, floods, other catastrophes, and other forces beyond its reasonable control.

NOTICES

All notices given under or pursuant to this Agreement will be sent by national courier, Certified or Registered Mail, Return Receipt Requested, and will be deemed to have been delivered when physically delivered to Client or Sikich at the following address:

If to Sikich:

Sikich LLP
12655 Olive Blvd., Suite 200
St. Louis, MO 63141
Attention: Michael D. Williams, CPA

With a copy to:

Sikich LLP
1415 W. Diehl Road, Suite 400
Naperville, IL 60653
Attention: Office of General Counsel

If to Client:

City of Berkeley
8425 Airport Road
Berkeley, MO 63134
Attention: Honorable Mayor and Members of the City Council

SURVIVAL

Those provisions that by their nature are intended to survive termination or expiration of this Agreement and any right or obligation of the parties in this Agreement which, by its express terms of nature and context is intended to survive termination or expiration of this Agreement, shall so survive any such termination or expiration.

MISCELLANEOUS

Entire Agreement: This Agreement, the Exhibits attached hereto and incorporated herein by reference, and the SOWs, constitute the entire agreement between Sikich, on one side, and Client on the other side, regarding the terms of this Agreement. In the event Client requires Sikich to execute a purchase order or other Client documentation in order to receive payment for Services, the terms and conditions contained in such purchase order or documentation shall be null and void and shall not govern the terms of this Agreement. This Agreement is entered into without reliance on any promise or representation, written or oral, other than those expressly contained herein and supersedes any other such promises or representations. This Agreement can only be modified by a written agreement signed by duly authorized representatives of each party.

Counterparts: This Agreement may be executed in counterparts (and by facsimile or other electronic means), each of which shall constitute an original and all of which together will be deemed to be one and the same document.

Severability: The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision.

Authority; Due Authorization; Enforceability: Each party hereto represents and warrants that it has all requisite power and authority to enter into this Agreement and to perform its obligations hereunder. Each party hereto further represents and warrants that this Agreement has been duly and validly authorized by all necessary corporate action and has been duly executed and delivered by each such party and constitutes the legal, valid and binding agreement of each such party, enforceable in accordance with its terms.

Counsel Representation: The terms of this Agreement have been negotiated by the parties hereto, who have each been represented by counsel, there shall be no presumption that any of the provisions of this Agreement shall be construed adverse to any party as “drafter” in the event of a contention of ambiguity in this Agreement, and the parties waive any statute or rule of law to such effect.

Assignment: This Agreement may not be assigned by any party hereto without the prior written consent of the other party. Any attempted assignment of this Agreement made without such consent shall be void and of no effect, at the option of the non-assigning party.

Headings: Headings used herein are for convenience of reference only and shall not affect the interpretation or construction of this Agreement.

ACCEPTANCE

You acknowledge having read this Agreement in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this Agreement.

Please indicate your understanding and acceptance of this Agreement and your intention to be legally bound hereby by executing this Agreement in the space provided below where indicated and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,

Michael D. Williams

Michael D. Williams, CPA
Partner
On behalf of Sikich LLP

Acknowledged:

City of Berkeley

Name _____

Title _____

Date _____

STATEMENT OF WORK
No. 3709172-2021-AUD

This Statement of Work (this "SOW") dated October 12, 2021 is entered into by and between Sikich LLP ("Sikich", "we", "us", or "our") and City of Berkeley ("Client", "you", or "your") pursuant to the Master CPA Professional Services Agreement dated October 12, 2021 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agree as follows: The Services to be provided under this SOW will include an audit of the Financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information and the related disclosures, which collectively comprise the basic financial statements of the Client as of and for the year ended June 30, 2021 (the "financial statements").

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Client's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our Services, we will apply certain limited procedures to the Client's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
- Schedule of Pension Contributions - Police and Firemen's Pension Retirement Fund
- Schedule of Annual Money-Weighted Rate of Return on Investments - Police and Firemen's Pension Retirement Fund
- Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - LAGERS
- Schedule of Pension Contributions - LAGERS

We have also been engaged to report on supplementary information other than required supplementary information that accompanies the Client's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Nonmajor Governmental Funds - Combining Balance Sheet
- Nonmajor Governmental Funds - Schedule of Revenues, Expenditures, and Changes in Fund Balances
- Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information.

- Introductory Section
- Statistical Section

AUDIT OBJECTIVE

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the paragraph above when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and, if required, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis of matter or other matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.

If required, we will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Client is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Client or to acts by management or employees acting on behalf of Client. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and, if required, Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the provision of Services, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by generally accepted auditing standards.

AUDIT PROCEDURES - INTERNAL CONTROL

Our audit will include obtaining an understanding of Client and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, and if required, Government Auditing Standards.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

NONATTEST SERVICES

Nonattest Services expected to be performed during our audit of the Financial Statements as of and for the year ended June 30, 2021 and other deliverables are as follows:

- Assistance in preparing the financial statements based on information provided by you
- Other accounting services
- Property tax rate calculation assistance

These and other nonattest services provided do not constitute an audit under auditing standards generally accepted in the United States of America and, if required, Government Auditing Standards and such services will not be conducted in accordance with auditing standards generally accepted in the United States of America and, if required, Government Auditing Standards.

We will perform the nonattest services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to the nonattest services listed above, but management must make all decisions with regard to those matters.

MANAGEMENT RESPONSIBILITIES

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Client involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Client received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and for any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

ENGAGEMENT ADMINISTRATION, FEES AND OTHER

The workpaper request lists will be discussed with and coordinated with Kimberly Camp, Finance Director. The timely and accurate completion of this work is an essential condition to our completion of the audit, financial statement preparation, and issuance of our audit report. This SOW assumes all records, documentation, and information we requested in connection with our audit and financial statement preparation assistance services (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the provision of Services. It also assumes key personnel are available to us for the duration of the audit and preparation of the financial statements. We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. Factors potentially impacting the fee and thereby warranting an adjustment to the fee or issuance of a modification to this SOW include, but are not limited to:

1. Failure to provide schedules and information outlined in the workpaper request lists by our mutually agreed upon dates or such schedules and information being incomplete or inaccurate.
2. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.
3. Rescheduling fieldwork within thirty (30) days of the mutually agreed-upon timing of the engagement. Should Sikich be unable to redeploy members of the engagement team within this thirty (30) day period, we reserve the right to bill for time these individuals are not able to be reassigned to other client engagements.
4. Requests by you for Sikich to perform nonattest services in addition to those identified and described in the "Nonattest Services" section above.
5. Other time deemed outside the scope of services of the engagement as set forth in this SOW.

Final reports will be issued upon your approval of the preliminary drafts. Our engagement ends on delivery of our final report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service. Michael D. Williams is the engagement Partner and is responsible for supervising the provision of Services and signing the report or authorizing another individual to sign it.

Our fees for the Services are detailed in the attached Addendum 1.

In accordance with professional standards, any discussions during the period of the audit engagement between Client and a member of the Sikich audit engagement team regarding potential employment or association with Client creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your audit engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the provision of Services, our independence would be deemed to have been impaired. Please inform appropriate Client personnel to refrain from any such discussions with any Sikich staff while the audit Services are ongoing and notify Michael D. Williams immediately if Client becomes aware that any such discussions may have occurred.

You may request that we perform additional services not contemplated by this Agreement. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate Statement of Work or Change Order covering the additional services. In the absence of any other written communication from us documenting such additional services our services will continue to be governed by the terms of this SOW.

This SOW is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this SOW. In the event of a conflict between the terms and conditions of the Agreement and this SOW, the terms of the Agreement shall take precedence and control over those of this SOW unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this SOW and any related exhibits, attachments, or proposals, the terms of this SOW shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This SOW may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This SOW may be modified or amended only by a written document signed by both parties.

ACCEPTANCE

You acknowledge having read this SOW in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this SOW.

Please indicate your understanding and acceptance of this SOW and your intention to be legally bound hereby by executing this SOW in the space provided below where indicated and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,

Michael D. Williams

Michael D. Williams, CPA
Partner
On behalf of Sikich LLP

Acknowledged:

City of Berkeley

Name _____

Title _____

Date _____

ADDENDUM 1
SCHEDULE OF FEES

Fees for the annual City audit, as of and for the year ended June 30, 2021 and 2022 would be \$31,900 and \$32,400, respectively. In addition, the fee for the Single Audit Act and the provisions of the Uniform Guidance would range from \$4,000-6,000 depending on the number of hours needed. Our fees include out-of-pocket costs such as report reproduction, postage, etc. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

STATEMENT OF WORK
No. 3709172-2021-UGG

This Statement of Work (this "SOW") dated October 12, 2021 is entered into by and between Sikich LLP ("Sikich", "we", "us", or "our") and City of Berkeley ("Client", "you", or "your") pursuant to the Master CPA Professional Services Agreement dated October 12, 2021 between Sikich and the Client (the "Agreement") and the SOW for the audit of the your financial statements in accordance with auditing standards generally accepted in the United States of America all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agree as follows: The Services to be provided under this SOW will provide, if necessary, that the audit of the Client's financial statements as of and for the year ended June 30, 2021, will also be performed in accordance with the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996 and the provision of the Uniform Guidance ("Single Audit"). Also, the Schedule of Federal Expenditures accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

AUDIT OBJECTIVE

The objective of our Single Audit also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the audit requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") and, if applicable, in accordance with any state or regulatory audit requirements.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Client's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Client's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Honorable Mayor and Members of the City Council of City of Berkeley. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with management in advance.

AUDIT PROCEDURES - GENERAL

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the major programs. However, we will inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention and include such matters in the reports required for a Single Audit. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Our procedures may include direct confirmation of receivables and certain other assets and liabilities by correspondence with funding sources. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal awards programs; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by generally accepted auditing standards.

AUDIT PROCEDURES - INTERNAL CONTROL

Tests of financial statement controls, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards and the Uniform Guidance.

AUDIT PROCEDURES - COMPLIANCE

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Client's major programs. The purpose of these procedures will be to express an opinion on the Client's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

NONATTEST SERVICES

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Client in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These and other nonattest services provided do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

MANAGEMENT RESPONSIBILITIES

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations including federal statutes and the provisions of contracts and grant agreements (including award agreements).

Management is also responsible for providing us with access to personnel, accounts, books, records, supporting documents, and other information needed to perform an audit under the Uniform Guidance. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this Agreement. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those Services; and accept responsibility for them.

ENGAGEMENT ADMINISTRATION, FEES, AND OTHER

At the conclusion of the engagement we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditor's reports and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Client; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

All information obtained in the course of performing our Services, including but not limited to, statements, records, schedules, working papers, memorandums, reports, and all other documents and work product prepared by Sikich, will be considered confidential matters not to be disclosed to any other person or persons without your prior written permission. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sikich personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. The foregoing obligation of confidentiality shall not apply to any information that was in the public domain at the time of the communication thereof to Sikich.

The audit documentation for this Agreement will be retained for a minimum of seven years after the report release date or for any additional period requested by the cognizant or oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Sikich does not keep any original client records so we will return those to you at the completion of the Services rendered under this Agreement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. The audit documentation for this Agreement is the property of Sikich.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. Factors potentially impacting the fee and thereby warranting an adjustment to the fee or issuance of a modification to this SOW include, but are not limited to:

1. Failure to provide schedules and information outlined in the workpaper request lists by our mutually agreed upon dates or such schedules and information being incomplete or inaccurate.
2. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.
3. Rescheduling fieldwork within thirty (30) days of the mutually agreed-upon timing of the engagement. Should Sikich be unable to redeploy members of the engagement team within this thirty (30) day period, we reserve the right to bill for time these individuals are not able to be reassigned to other client engagements.

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Sincerely,

Michael D. Williams

Michael D. Williams, CPA
Partner
On behalf of Sikich LLP

Acknowledged:

City of Berkeley

Name _____

Title _____

Date _____