



**Agenda for the Emergency Communications District Meeting
Monday, April 22, 2019 - 6:45 pm
Brentwood City Hall**

Call to Order by Mayor
Roll Call

Approval of Minutes

January 28, 2019

Reports

ECD Quarterly Revenue and Expense Report

Status Report from ECD Supervisor

New Business

1. Resolution ECD-2019-01 - Authorizing an Agreement with Crosslin & Associates, PLLC for the Comprehensive Annual Financial Report (Audit) for FY 2018
2. Other new business

Kirk Bednar
City Manager

Anyone requesting accommodations due to disabilities should contact Mike Worsham, A.D.A. Coordinator, at 371-0060, before the meeting.

Brentwood ECD Agenda

Meeting Date: 04/22/2019

Submitted by: Holly Earls, Administration

Department: Administration

Information

Subject

Approval or correction of minutes from the January 28, 2019 meeting

Background

Staff Recommendation

Fiscal Impact

Attachments

Draft Minutes

DRAFT

MINUTES OF MEETING OF EMERGENCY COMMUNICATION DISTRICT

BRENTWOOD, TENNESSEE

The Emergency Communications District Board met on Monday, January 28, 2019 at 7:00 pm at Brentwood City Hall.

Present: Mayor Jill Burgin; Vice Mayor Mark Gorman; Commissioner Betsy Crossley; Commissioner Anne Dunn; Commissioner Rhea Little; Commissioner Regina Smithson; Commissioner Ken Travis

Staff Present: City Manager Kirk Bednar; Assistant City Manager Jay Evans; City Attorney Kristen Corn; City Recorder Holly Earls

Approval of Minutes

November 12, 2018

Moved by Commissioner Rhea Little for approval of the minutes as written, seconded by Commissioner Betsy Crossley

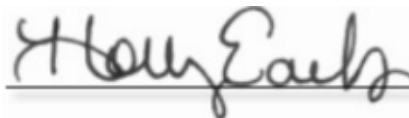
Vote: 6 - 0 Approved

Other: Vice Mayor Mark Gorman (Abstain)

The ECD Quarterly Revenue and Expense Report and the Status Report from ECD Supervisor were presented.

With no other business on the agenda the meeting adjourned at 6:51 pm.

APPROVED _____



Holly Earls, City Recorder

Brentwood ECD Agenda

Meeting Date: 04/22/2019

Submitted by: Karen Harper, Finance

Department: Finance

Information

Subject

ECD Quarterly Revenue and Expense Report

Background

Financial Reporting

Please find attached the third quarter of fiscal year 2019 revenue and expense report for the Emergency Communications District (ECD) Fund. This report shows budget to actual comparisons for nine months of the 2018-2019 fiscal year.

Year to date revenues collected as of March 31, 2019 are \$1,272,957 or 89% of budget. Note that this amount reflects 100% of the annual General Fund subsidy to the ECD. Year to date expenses are \$1,076,741 or 76% of budget. For comparison purposes, for the same nine month period in fiscal year 2018, revenues were \$1,127,815 or 81% of budget, and expenses were \$976,515 or 71% of budget. For FY 2019 as of March 31, 2019, ECD has received excess operational funding revenue equal to \$173,384, compared to \$42,458 excess operational funding revenue as of March 31, 2018 for FY 2018.

Other Items of Interest

No other items of interest at this time.

Please advise if you have any questions concerning the Emergency Communications District (ECD) revenue and expense quarterly report as of March 31, 2019.

Staff recommendation

N/A

Fiscal Impact

Attachments

FY 2019 ECD Quarterly Report

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending March 31, 2019

			Comparative %	75%	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
DEPT 91100: ECD					
TECB OPERATIONAL FUNDING	880,775	0	576,084	304,691	65%
TECB DISTRIBUTION OF EXCESS REVENUE	44,000	0	173,384	-129,384	394%
INTEREST EARNINGS	25,000	4,432	38,788	-13,788	155%
MISCELLANEOUS	0	0	0	0	0%
OPER TRANSFER FROM GENERAL FD	484,700	0	484,700	0	100%
Total Revenues	1,434,475	4,432	1,272,957	161,519	89%
SALARIES	580,085	40,574	379,133	200,952	65%
SALARIES PART TIME	0	480	2,284	-2,284	0%
SALARIES - OVERTIME	48,645	5,643	50,903	-2,258	105%
LONGEVITY PAY	4,480	0	4,160	320	93%
LEAD PAY SUPPLEMENT	6,240	480	4,331	1,909	69%
SUPPLEMENTAL PAY	1,500	900	4,251	-2,751	283%
EMT SUPPLEMENT	0	0	0	0	0%
SHIFT DIFFERENTIAL	9,900	762	6,998	2,902	71%
FICA (EMPLOYER'S SHARE)	50,025	3,676	33,177	16,848	66%
HEALTH INSURANCE	129,190	10,766	96,892	32,298	75%
DENTAL REIMBURSEMENT	2,000	359	1,515	486	76%
LIFE INSURANCE	2,345	187	1,683	662	72%
RETIREMENT - HEALTH/LIFE	40,230	3,353	30,171	10,059	75%
RETIREMENT - TCRS	90,865	6,770	62,041	28,824	68%
PENSION EXPENSE - GASB 68 REVERSAL	-100,000	0	0	-100,000	0%
PENSION EXPENSE - GASB 68 COST	30,000	0	0	30,000	0%
SUPPLEMENT RETIREMENT - 457					
SUPPLEMENT RETIREMENT - 401	8,000	477	4,527	3,473	57%
SICK LEAVE BUY-BACKS	2,000	594	2,829	-829	141%
ATTENDANCE BONUS	1,000	0	0	1,000	0%
ANNUAL LEAVE BUY-BACKS	1,000	0	0	1,000	0%
WORKER'S COMPENSATION	2,830	236	2,122	708	75%
CLOTHING & UNIFORMS	5,500	54	4,413	1,087	80%
PERIODICAL SUBSCRIPTIONS	2,000	0	0	2,000	0%
COMMUNICATIONS	83,000	0	55,123	27,877	66%
ACCTING & AUDITING SRVCS	8,500	0	8,500	0	100%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	7,500	0	5,477	2,023	73%
R/M - OFC MACH & EQUIP	2,400	175	2,604	-204	109%
R/M - OTHER EQUIPMENT	162,100	15	141,087	21,013	87%
MRBSHIPS & REGISTRATIONS	6,000	279	4,272	1,728	71%
TRAVEL - CONF & SCHOOLS	5,000	1,462	4,266	734	85%
OFFICE SUPPLIES/MATERIALS	2,000	0	1,346	654	67%
OTHER OPER SUPPLIES	2,000	87	2,084	-84	104%
COMPUTER SOFTWARE-N/C	0	0	264	-264	0%
LIABILITY INSURANCE	2,600	2,124	2,124	476	82%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending March 31, 2019

			Comparative %	75%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>% Realized/Spent</u>
OFFICIALS' SURETY BONDS				
RENTAL - MACH & EQUIP	2,500	0	1,680	67%
DEPRECIATION	172,500	13,626	122,634	71%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	23,850	75%
Total Expenditures	1,415,735	95,729	1,076,741	76%

Brentwood ECD Agenda

Meeting Date: 04/22/2019

Submitted by: Holly Earls, Administration

Department: Administration

Information

Subject

Status Report from ECD Supervisor

Background

See Attached

Staff recommendation

N/A

Fiscal Impact

Attachments

Status Report

JILL BURGIN
MAYOR

MARK GORMAN
VICE-MAYOR

KIRK BEDNAR
CITY MANAGER



City of Brentwood

COMMISSIONERS
BETSY CROSSLEY
ANNE DUNN
RHEA E. LITTLE, III
REGINA SMITHSON
KEN TRAVIS

9-1-1 EMERGENCY COMMUNICATIONS DISTRICT

To: Honorable Mayor / ECD Board Chair and the Brentwood City Commission / ECD Board Members

Through: ECD Director/City Manager Kirk Bednar

From: Kathleen Watkins, Emergency Communications Supervisor

Date: Monday, April 22, 2019

Subject: Quarterly Report

At a Glance

- Motorola Radio Project – Brentwood cutover to the new radio system on February 22, 2019. The cutover was relatively seamless.
- Lead Telecommunicator Jason Brown was the recipient of the 2019 Terminal Agency Coordinator Award at the TIES Conference (Tennessee Information Enforcement System). This is a huge honor to be recognized by the state. Some of the comments about Jason were: “Jason’s leadership role within the organization are exemplified by his good moral character, integrity and professionalism. Jason’s knowledge of TIES/NCIC is superior and he takes his responsibility as TAC very seriously.” We are very proud of Jason’s accomplishment.
- Lead Telecommunicator Laurel Kazenske began the Registered Professional Leader program through APCO. This is an online yearlong program geared toward developing management and leadership skills necessary for PSAP operations.
- Telecommunicator Jim Shade participated in a 911 presentation at High Hopes Development Center for children who suffer from a disability. Officer Segal coordinated the event and commented about how well Jim did and would like to teach with him again in the future.

OPERATIONS REPORT FOR Q1 – JANUARY – MARCH 2019

A. Staffing

- Communications is currently staffed with eight (11) full-time Dispatchers and one (1) Supervisor. Three (3) staff members are Lead Dispatchers and three (3) are Communications Training Officers (CTO's).
- Chaurette Wimberley began employment February 18, 2019. She has previous Public Safety Dispatch experience with Metro Nashville.
- Jessica Russell began employment February 18, 2019. She has previous Public Safety Dispatch experience in the state of Texas.
- Andrew Patton temporarily continues to work on a part-time basis during the transitional training process. We are very grateful for his service.

B. Statistics

Reports to substantiate the below statistical highlights are available upon request.

- Total calls answered (9-1-1 and Admin) – 9,399
- E9-1-1 CALLS – 1,760
- On average, calls were answered within 5 seconds (about 1 ring).
- Approximately, 84% of our 9-1-1 calls came from cell phones, which are significantly more difficult to locate than a traditional landline.
- The busiest hour of the day was between 3:00 p.m. and 4:00 p.m. The slowest hour of the day was between 2:00 a.m. and 3:00 a.m.
- The average telephone conversation lasted 84 seconds.
- Total CAD responses created – 9,772
 - Police Department – 8,273
 - Fire & Rescue – 891
 - Non-Dispatched CAD Calls - 608

C. Medical Quality Assurance

- NFPA Standard 1221 recommends all medical calls are dispatched to responders within 90 seconds of call receipt. This quarter, Communications met this standard 95% of the time.

MONTH	AVE. TIME (Sec)	GROUP AVG.
JAN.	40	97%
FEB.	41	91%
MARCH	43	96%

D. Training

- January 22 – All Telecommunicators attended Motorola Console training.
- March 15 – Telecommunicator Paige Henderson – Leadership in the 911 Center
- March 18-20 – Lead Telecommunicator Mike Burton – TriCon
- March 19-20 – Lead Telecommunicator's Jason Brown and Laurel Kazenske – TIES Conference
- All Telecommunicators complete monthly continuing dispatch education articles published in the monthly magazine, *Public Safety Communications*, distributed by the Association for Public Safety Communications (APCO), Intl.
- Fire Quick Quiz
- Dispatch Quarterly Equipment Training

Brentwood ECD Agenda

1.

Meeting Date: 04/22/2019

Submitted by: Karen Harper, Finance

Department: Finance

Information

Subject

Resolution ECD 2019-01 - A RESOLUTION AUTHORIZING AN AGREEMENT WITH CROSSLIN & ASSOCIATES, PLLC FOR THE ANNUAL AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2019, for adoption

Background

Please find attached the proposed annual audit contract with Crosslin & Associates, PLLC for Fiscal Year 2018-2019 for independent auditing services for the Brentwood Emergency Communications District (ECD). The proposed contract fee for the ECD audit is \$8,700, which represents a \$200 increase from the previous fiscal year but is consistent with the fifth-year fee as proposed in Crosslin's original five-year fee proposal.

The ECD fund is legally established under Tennessee law and is subject to a separate audit from the City's primary audit. Crosslin will be required to perform additional auditing services and issue a separate set of financial statements. Since the ECD operations are fully integrated into regular City operations, improved coordination and economies of scale are gained by using the same accounting firm for regular audit and ECD audit. Sufficient funds are included in the proposed FY 2020 ECD Budget to cover the cost of the audit. If approved by the Board of Commissioners, the Mayor will electronically sign the agreement with a copy going to the TN Comptroller's Office also.

Should you have any questions or need additional information, please contact the City Treasurer.

Staff recommendation

Staff recommends approval of the accompanying Resolution.

Fiscal Impact

Amount: \$8,700

Source of Funds: ECD

Account Number: 450-91100-82530

Fiscal Impact:

Attachments

Resolution ECD 2019-01

FY 2019 Crosslin Audit Contract ECD

RESOLUTION ECD-2019-01

A RESOLUTION OF THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT TO AUTHORIZE THE CHAIRMAN TO EXECUTE AN AGREEMENT BY AND BETWEEN THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT AND CROSSLIN AND ASSOCIATES, PLLC FOR THE ANNUAL AUDIT OF THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT FOR THE FISCAL YEAR ENDING JUNE 30, 2019, A COPY OF SAID AGREEMENT BEING ATTACHED HERETO AND MADE A PART OF THIS RESOLUTION BY REFERENCE

BE IT RESOLVED BY THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT, AS FOLLOWS:

SECTION 1. That the Chairman is hereby authorized to execute an agreement by and between the Brentwood Emergency Communications District and Crosslin and Associates, PLLC for the annual audit of the Brentwood Emergency Communications District for the fiscal year ending June 30, 2019, a copy of said agreement being attached hereto and made a part of this resolution by reference.

SECTION 2. That this resolution shall take effect from and after its passage, the general welfare of the Brentwood Emergency Communications District requiring it.

CHAIRMAN Jill Burgin

ADOPTED: _____

Approved as to form:

CITY RECORDER Holly Earls

CITY ATTORNEY Kristen L. Corn

CONTRACT TO AUDIT ACCOUNTS
OF
City of Brentwood Emergency Communications District

FROM July 01, 2018 TO June 30, 2019

This agreement made this 11th day of March 2019, by and between Crosslin, PLLC, 3803 Bedford Avenue, Suite 103, Nashville, TN 37215, hereinafter referred to as the "auditor" and City of Brentwood Emergency Communications District, of PO Box 788, 5211 Maryland Way, Brentwood, TN 37024-0788, 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, 2018, and ending June 30, 2019 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 Section 9-3-407, *Tennessee Code Annotated* 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 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 prior to December 31, 2019, **but in no case, shall be filed later than six (6) months following the period to be audited, 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.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

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 9 (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 9-13 of this contract are also applicable to the component auditor during the performance of the component audit.

9. (Special Provisions)

10. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or estimated.) (Fixed Amount: 8,700) or (Estimated gross fee:)

(If not a fixed amount, an estimated gross 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:

11. 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*.

12. 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 9 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).

13. 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.

Crosslin, PLLC

Audit firm

 **John Crosslin**

By _____

Signature

Title/Position: **Audit Principal**

E-mail address **john.crosslin@crosslinpc.com**

Date: **March 13, 2019**

Governmental Unit or Organization

By _____

Signature

Title/Position: _____

E-mail address _____

Date: _____

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By _____ Date: _____