



Agenda for the Emergency Communications District Meeting
Monday, April 27, 2020 - 6:45 pm
Brentwood City Hall

In the interest of the public health, safety, and welfare of the public, this meeting will be held electronically pursuant to Governor's Executive Order No. 16. Physical presence of the public will be limited, but the meeting may be viewed online at www.brentwoodtn.gov/livestream.

Call to Order by Mayor
Roll Call

Approval of Minutes

January 27, 2020

Reports

1. ECD Quarterly Revenue and Expense Report
2. Status Report from ECD Supervisor

New Business

1. Resolution ECD-2020-01 - A RESOLUTION AUTHORIZING A MEMORANDUM OF UNDERSTANDING WITH THE TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE – TENNESSEE EMERGENCY COMMUNICATIONS BOARD FOR COVID-19 DATA, for adoption
2. Resolution ECD 2020-02 - A RESOLUTION AUTHORIZING AN AGREEMENT WITH CROSSLIN & ASSOCIATES, PLLC FOR THE ANNUAL AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2020, for adoption
3. 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: 04/27/2020

Submitted by: Holly Earls, Administration

Department: Administration

Information

Subject

Approval or correction of minutes from the January 27, 2020 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 27, 2020 at 7:00 pm at Brentwood City Hall.

Present: Mayor Rhea Little; Vice Mayor Ken Travis; Commissioner Nelson Andrews; Commissioner Mark Gorman; Commissioner Susannah Macmillan; Commissioner Regina Smithson

Absent: Commissioner Anne Dunn

Staff City Manager Kirk Bednar; Assistant City Manager Jay Evans; City Attorney Kristen

Present: Corn; City Recorder Holly Earls

Approval of Minutes

October 28, 2019

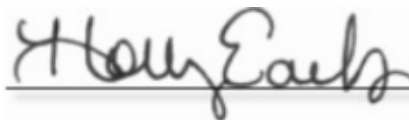
Moved by Commissioner Regina Smithson for approval of the minutes as written, seconded by Commissioner Susannah Macmillan

Vote: 6 - 0 Approved - Unanimously

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 6:48 pm.

APPROVED _____



Holly Earls, City Recorder

Brentwood ECD Agenda

1.

Meeting Date: 04/27/2020

Submitted by: Karen Harper, Finance

Department: Finance

Information

Subject

ECD Quarterly Revenue and Expense Report

Background

Please find attached the third quarter of fiscal year 2020 revenue and expense report for the Emergency Communications District (ECD) Fund. This report shows budget to actual comparisons for the nine months of the 2019-2020 fiscal year.

Year to date revenues collected as of March 31, 2020 are \$1,175,563 or 82% of budget. Note that this amount reflects 100% of the annual General Fund subsidy to the ECD. Year to date expenses are \$1,116,441 or 78% of budget. For comparison purposes, for the same nine month period in fiscal year 2019, revenues were \$1,272,957 or 78% of budget, and expenses were \$1,076,741 or 76% of budget. The difference between FY 2019 and FY 2020 year-to-date revenues is due to ECD having received excess operational funding equal to \$173,384 in FY 2019, monies not received as of March 31, 2020 for FY 2020.

Other Items of Interest

In April 2020, the Tennessee Emergency Communications Board approved the 911 surcharge fee increase from \$1.16 to \$1.50 effective January 2021.

Please advise if you have any questions concerning the Emergency Communications District (ECD) revenue and expense quarterly report as of March 31, 2020.

Staff recommendation

N/A

Fiscal Impact

Attachments

ECD March 31, 2020 Quarterly Report

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending March 31, 2020

			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	864,125	0	662,847	201,278	77%
TECB DISTRIBUTION OF EXCESS REVENUE	45,000	0	0	45,000	0%
INTEREST EARNINGS	45,000	885	28,157	16,843	63%
MISCELLANEOUS	0	0	-141	141	0%
OPER TRANSFER FROM GENERAL FD	484,700	0	484,700	0	100%
Total Revenues	1,438,825	885	1,175,563	263,262	82%
SALARIES	596,665	42,346	409,654	187,011	69%
SALARIES PART TIME	3,000	160	5,573	-2,573	186%
SALARIES - OVERTIME	50,835	2,679	46,585	4,250	92%
LONGEVITY PAY	4,340	0	4,380	-40	101%
LEAD PAY SUPPLEMENT	6,240	480	4,474	1,766	72%
SUPPLEMENTAL PAY	1,500	0	5,400	-3,900	360%
EMT SUPPLEMENT					
SHIFT DIFFERENTIAL	9,900	854	7,374	2,526	74%
FICA (EMPLOYER'S SHARE)	51,705	3,575	36,117	15,588	70%
HEALTH INSURANCE	129,190	10,766	96,892	32,298	75%
DENTAL REIMBURSEMENT	2,000	0	1,060	940	53%
LIFE INSURANCE	2,345	224	1,761	584	75%
RETIREMENT - HEALTH/LIFE	47,395	3,878	34,902	12,493	74%
RETIREMENT - TCRS	80,730	4,795	56,631	24,099	70%
PENSION EXPENSE - GASB 68 REVERSAL	-100,000	0	0	-100,000	0%
PENSION EXPENSE - GASB 68 COST	30,000	0	0	30,000	0%
RETIREMENT - HYBRID BASE	0	70	804	-804	0%
SUPPLEMENT RETIREMENT - 401	8,000	604	3,753	4,247	47%
EMPLOYER HYBRID DC 401	0	320	2,458	-2,458	0%
SICK LEAVE BUY-BACKS	2,000	1,539	1,539	462	77%
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	166	3,217	2,283	58%
PERIODICAL SUBSCRIPTIONS	2,000	0	0	2,000	0%
COMMUNICATIONS	83,000	12,782	59,012	23,988	71%
ACCTING & AUDITING SRVCS	8,700	0	9,450	-750	109%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	7,500	0	200	7,300	3%
R/M - OFC MACH & EQUIP	2,700	100	2,584	116	96%
R/M - OTHER EQUIPMENT	164,000	107	149,392	14,608	91%
MRBSHIPS & REGISTRATIONS	6,000	0	2,907	3,093	48%
TRAVEL - CONF & SCHOOLS	5,000	1,339	6,110	-1,110	122%
OFFICE SUPPLIES/MATERIALS	2,000	345	1,527	473	76%
OTHER OPER SUPPLIES	2,000	20	2,019	-19	101%
COMPUTER SOFTWARE-N/C					
LIABILITY INSURANCE	2,600	0	0	2,600	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending March 31, 2020

			Comparative %	75%
	Budget	MTD Actual	YTD Actual	% Realized/Spent
RENTAL - MACH & EQUIP	2,500	0	4,680	-2,180 187%
DEPRECIATION	160,000	13,335	120,015	39,985 75%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	23,850	7,950 75%
Total Expenditures	1,425,975	103,369	1,116,441	309,534 78%

Brentwood ECD Agenda

2.

Meeting Date: 04/27/2020

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

Rhea Little
MAYOR

Ken Travis
VICE
MAYOR

Kirk Bednar
CITY
MANAGER

Kathleen Watkins
EMERGENCY
SUPERVISOR



EMERGENCY COMMUNICATIONS DISTRICT

BRENTWOOD

COMMISSIONERS

Nelson Andrews

Anne Dunn

Mark Gorman

Susannah Macmillan

Regina Smithson

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 27, 2020
Subject: Quarterly Report

At a Glance

- Brentwood Fire & Rescue recently started a new program to help familiarize Fire Department Lieutenants with the operations within Communications. Each month, a Lieutenant will spend a four-hour shift in Dispatch with a Lead Dispatcher for orientation/familiarization. Three Lieutenants have completed the program thus far and the feedback has been very favorable.
- Fire Training Burn – As part of ongoing training, Lead Dispatcher Mike Burton and Dispatcher Mikaela Lechner participated in the fire training burn on February 27th.
- Williamson County Emergency Communications (ECOMM) worked remotely out of the Brentwood Communications Center in March. This was due to an administrative phone line outage after tornados swept through middle Tennessee. The fiber connection to ECOMM was lost due to damage caused by the storms. During the weeklong outage there were three to four telecommunicators working in Brentwood 24/7. (Refer to Section E. Technology for additional information)

OPERATIONS REPORT FOR Q1 – JANUARY – APRIL 2020

A. Staffing

- Communications is currently staffed with eleven (11) full-time Dispatchers and one (1) Supervisor. Three (3) staff members are Lead Dispatchers and three (3) are Communications Training Officers (CTO's).
 - Andrew Patton continues to work on an as needed part-time basis. 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) – 8,867
- E9-1-1 CALLS – 1,624
- On average, calls were answered within 5 seconds (about 1 ring).
- Approximately, 86% 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 12:00 p.m. and 1:00 p.m. The slowest hour of the day was between 4:00 a.m. and 5:00 a.m.
- The average telephone conversation lasted 94 seconds.
- Total CAD responses created – 8,831
 - Police Department – 7,346
 - Fire & Rescue – 958
 - Non-Dispatched CAD Calls – 527

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 99% of the time.

MONTH	AVE. TIME (Sec)	GROUP AVG.
JAN.	42	90%
FEB.	47	87%
MARCH	44	91%

D. Training

- NENA Advanced Telecommunicator Training – Lead Dispatcher Laurel Kazenske
- In-House Training was provided for all staff at the February Dispatch meeting. Topics included K9 Policy, Safe at Home Act, Tactical Response Team, NCIC, Fire & Misc. topics.
- All Telecommunicators completed the following online training:
 - Safe at Home Address Confidentiality Law
 - Vigilant Solutions – Plate Search
 - Sexual Harassment in the Workplace
 - V-Academy – Human Fatigue in 24/7 Operations
 - V-Academy – Bloodborne Pathogens
- ICS 300 – Dispatcher Peter Diamond (16 Hrs.)
- TBI/NCIC – Dispatchers Kelli Hicks and Mikaela Lechner (16 Hrs.)
- NENA – Enhanced Caller Management, Police Dispatching & Advanced Fire & EMS Dispatching – CTO Elizabeth Riggert (24 Hrs.)
- 9-1-1 Winter Workshop – Dispatchers Laurie Morgan, Jim Shade and Chaurette Wimberley (16 Hrs.)
- ICS-144 – Dispatcher Chaurette Wimberley - Online
- 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.

E. Technology

- In March, all Williamson County Government phone lines were rendered inoperable when a tornado passed through Nashville causing damage to their phone service provider's fiber connection. This outage included the administrative lines for the PSAP and EOC. The City of Franklin forwarded their Police and Fire administrative phone lines to a preplanned phone number at Brentwood's PSAP. At the same time, Williamson County began the process of transferring administrative lines including EMA, Fairview PD, Nolensville PD, Spring Hill PD and FD plus others to the other preplanned phone number at Brentwood's PSAP. Williamson County deployed telecommunicators to Brentwood to answer the transferred phone lines. Brentwood Technology staff assisted by establishing a remote desktop connection to the county's CAD workstations allowing the WC Telecommunicators to work in the Brentwood Communications Center as if they were sitting at consoles at the WC Public Safety Building. Additional phones and mini radio consoles were also set up in the FD

conference room for overflow telecommunicators. The Brentwood Technology Department and all BPD Dispatchers did an outstanding job managing this event.

- PSAP server exchange took place on March 23rd and April 1st. During the exchange, all 9-1-1 calls were rerouted to Williamson County Emergency Communications. Administrative calls were forwarded to the Cisco standalone phones in Dispatch.
- Monthly Tornado Siren Test successfully completed.

Brentwood ECD Agenda

1.

Meeting Date: 04/27/2020

Submitted by: Kirk Bednar, Administration

Department: Administration

Information

Subject

Resolution ECD-2020-01 - A RESOLUTION AUTHORIZING A MEMORANDUM OF UNDERSTANDING WITH THE TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE – TENNESSEE EMERGENCY COMMUNICATIONS BOARD FOR COVID-19 DATA, for adoption

Background

Earlier this month, the City was notified that the Tennessee Emergency Communications Board (TECB) and the Tennessee Department of Health (TDH) entered into a Memorandum of Understanding (MOU) to enhance protections for first responders during the state of emergency for COVID-19. The MOU makes it possible for local districts to alert first responders if they have been called to a location where an individual has tested positive or is receiving treatment for COVID19.

TDH has a list of names and addresses of people who have tested positive or are receiving treatment for COVID-19, and will send TECB an updated version of the list each day. TECB will then release the list, by jurisdiction, to each Emergency Communication District (ECD), provided that the ECD has entered into a separate Memorandum of Understanding (sub-MOU) with TECB. By entering into the sub-MOU with TECB, the District will be able to access the list of names and addresses of people who have tested positive or are receiving treatment for COVID-19 within its jurisdiction. Dispatchers can use the list to alert first responders who are being called to an address on the list. First responders may then take additional precautionary measures to protect themselves and the general public from the spread of COVID-19.

The information provided on each daily list is highly confidential protected health information subject to HIPAA. Districts may use this information only for the limited purpose described in the sub-MOU. Districts may not distribute the entire list to a first responder or to any other person including elected officials, media, open records requests, etc.

Because of the time sensitive nature of this information and a desire to have it available for first responders as soon as possible, the City Manager executed the sub-MOU on behalf of the Brentwood Emergency Communications District. The data is currently being received daily and is coded into the City's computer aided dispatch (CAD) system. All

other appropriate mechanisms to safeguard the confidentiality of this data are also in place.

The ECD Board is being asked to formally authorize the sub-MOU for recordkeeping and auditing purposes.

Staff recommendation

Staff recommends approval of the attached resolution.

Fiscal Impact

Amount: N/A

Source of Funds:

Account Number:

Fiscal Impact:

There is no fiscal impact on the District.

Attachments

Resolution ECD 2020-01

MOU

TECB MOU Letter

RESOLUTION ECD-2020-01

A RESOLUTION OF THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT TO AUTHORIZE THE CHAIRMAN TO EXECUTE A MEMORANDUM OF UNDERSTANDING BY AND BETWEEN THE BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT AND THE TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE – TENNESSEE EMERGENCY COMMUNICATIONS BOARD FOR COVID-19 DATA, A COPY OF SAID MEMORANDUM OF UNDERSTANDING 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 a Memorandum of Understanding by and between the Brentwood Emergency Communications District and the Tennessee Department of Commerce and Insurance – Tennessee Emergency Communications Board for COVID-19 data, a copy of said Memorandum of Understanding 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 Rhea E. Little, III

ADOPTED: _____

Approved as to form:

CITY RECORDER Holly Earls

CITY ATTORNEY Kristen L. Corn

EXHIBIT A

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE -
TENNESSEE EMERGENCY COMMUNICATIONS BOARD AND THE
Brentwood EMERGENCY COMMUNICATIONS DISTRICT**

INTRODUCTION

This Memorandum of Understanding (MOU) is between the Tennessee Department of Commerce and Insurance - Tennessee Emergency Communications Board (TECB) and the Brentwood Emergency Communications District (ECD). The purpose of this MOU is to detail the limited purpose for which TECB is disclosing Protected Health Information (PHI) from the Tennessee Department of Health (Health) to ECD.

Health is a Covered Entity subject to the Privacy and Security Rules (45 C.F.R. Parts 160 and 164) promulgated by the United States Department of Health and Human Services pursuant to the Health Insurance Portability and Accountability Act of 1996 (HIPAA), Public Law 104-191, as amended by the final rule modifying the HIPAA Privacy, Security, Enforcement, and Breach Notification Rules under the Health Information Technology for Economic and Clinical Health Act (HITECH).

TECB assists emergency communications districts across the State in coordinating 911 services and implementing and maintaining 911 emergency services. TECB's mission is "Ensuring that every citizen can effectively access the life-saving power of 911."

ECD was created by Tenn. Code Ann. § 7-86-104 and serves Brentwood ^{City} ~~County~~ by ensuring a system is in place in order to provide "911 Service" as defined by Tenn. Code Ann. § 7-86-103(1) to the people within the ECD's jurisdiction.

PURPOSE OF DISCLOSURES OF PHI BY TECB TO THE ECD

TECB will act as a clearinghouse by routing a list of names and addresses of individuals documented as having tested positive, or received treatment, for COVID-19 to the applicable jurisdictional ECD. Such list shall be provided to TECB by Health during the pendency of the statewide state of emergency due to COVID-19. Health intends to update this list daily to the TECB and the TECB intends to update this list daily to ECD; after 30 days on the list, an individual's name and address will roll off of this list.

The purpose of these disclosures is so that the first responders answering a call at a listed address may take extra precautions, such as the enhanced use of personal protective equipment. Health believes these disclosures are necessary to prevent or control the spread of COVID-19 and necessary to prevent or lessen a serious and imminent threat to first responders and to the public health, safety, and welfare. Health further believes that, armed with this information, ECD may prevent or lessen this threat by making the information available to first responders.

REASONS DISCLOSURES ARE PERMITTED

As discussed in the “COVID-19 and HIPAA: Disclosures to law enforcement, paramedics, other first responder and public health authorities” guidance issued by the U.S. Department of Health and Human Services - Office for Civil Rights, Health’s disclosures to TECB for the purpose described above is permitted under 45 C.F.R. § 164.512(b)(1)(iv), (j)(1)(i) & (j)(4), which state as follows:

(b) Standard: Uses and disclosures for public health activities –

(1) Permitted uses and disclosures. A covered entity may use or disclose protected health information for the public health activities and purposes described in this paragraph to:

(iv) A person who may have been exposed to a communicable disease or may otherwise be at risk of contracting or spreading a disease or condition, if the covered entity or public health authority is authorized by law to notify such person as necessary in the conduct of a public health intervention or investigation;

(j) Standard: Uses and disclosures to avert a serious threat to health or safety –

(1) Permitted disclosures. A covered entity may, consistent with applicable law and standards of ethical conduct, use or disclose protected health information, if the covered entity, in good faith, believes the use or disclosure:

(i)

(A) Is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public; and
(B) Is to a person or persons reasonably able to prevent or lessen the threat, including the target of the threat;

(4) Presumption of good faith belief. A covered entity that uses or discloses protected health information pursuant to paragraph (j)(1) of this section is presumed to have acted in good faith with regard to a belief described in paragraph (j)(1)(i) or (ii) of this section, if the belief is based upon the covered entity's actual knowledge or in reliance on a credible representation by a person with apparent knowledge or authority.

ECD RESPONSIBILITIES

ECD may:

- Inform emergency service dispatchers of the names and addresses within their jurisdiction at which there is an individual documented as testing positive, or as receiving treatment, for COVID-19, so that emergency service dispatchers may inform first responders answering or providing emergency services at such a location, so that the emergency responders may take extra precautions or use personal protective equipment.
- Generally, ECD may only notify the first responder that some individual at a given address is on the list when the first responder is answering a call at a listed address. ECD may disclose the name of a listed individual at that address only if the individual named on the list is also the individual needing the emergency care from the first responder.

ECD may not:



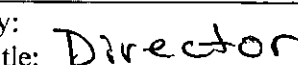
- Re-disclose the entire list to anyone;
- Re-disclose any information on the list, or summary or derivative thereof, to anyone other than emergency service dispatchers and emergency service providers;
- Use or disclose any information on the list for any purpose other than the purpose detailed in this MOU; or
- Retain any copy, or summary or derivative, of the list for more than 30 days.

ECD must:

- Instruct first responders answering a call at a location identified on the list to provide the same level of service as they would for a location not addressed on the list; while first responders may take additional precautions, including but not limited to enhanced use of personal protective equipment, they are instructed to provide the same level of service and responsiveness to all calls and may not discriminate against individuals or locations that appear on the list or any prior version of the list. If an ECD is not willing to make and maintain this commitment, it shall not receive information from the list;
- Keep the list confidential, and secure it accordingly, including, but not limited to:
 - safeguarding paper copies of the list from easy view of anyone other than ECD; and
 - storing electronic versions of the list on encrypted devices;
- Shred outdated lists, and delete any electronic copies thereof, upon receipt of an updated list from Health;

- Shred the list (and any copies), and delete any electronic copies thereof, thirty (30) days after the termination of the statewide state of emergency for COVID-19;
- Ensure that emergency service dispatchers and emergency service providers:
 - Keep the list confidential, and secure it accordingly, including, but not limited to:
 - safeguarding paper copies of the list from easy view of anyone other than 911 Dispatchers; and
 - storing electronic versions of the list on encrypted devices;
 - Shred outdated lists, and delete any electronic copies thereof upon ECD's receipt of an updated list from TECB;
 - Shred the list (and any copies), and delete any electronic copies thereof, thirty (30) days after the termination of the statewide state of emergency for COVID-19;
- Limit disclosures of the information provided by Health to the purpose detailed in this MOU;
- Inform Health within three (3) days if information has been, or is suspected of having been, disclosed in a manner not authorized by this MOU, even if the disclosure was made by a party other than ECD;
- Inform Health immediately if it is known or suspected that, aside from taking extra precautions, including but not limited to enhanced use of personal protective equipment, any first responder is not responding to calls at locations appearing on the list or previously on the list with the same level of service and responsiveness that they provide in response to other calls at locations not appearing on the list; and
- Make any and all arrangements necessary with the emergency service providers that may receive this information to protect and dispose of the information as required by this MOU.

Agreed to and effective April 6th, 2020.

TENNESSEE EMERGENCY COMMUNICATIONS BOARD 	EMERGENCY COMMUNICATIONS DISTRICT 
By: Curtis S. Sutton Title: Executive Director	By:  Title: Director

April 3, 2020

To Directors of Tennessee's Emergency Communication Districts:

Today, at the request of Governor Lee, the Tennessee Emergency Communications Board (TECB) and the Tennessee Department of Health (Health) entered into a Memorandum of Understanding (MOU) to enhance protections for first responders during the state of emergency for COVID-19. The MOU makes it possible for you to alert first responders if they have been called to a location where an individual has tested positive or is receiving treatment for COVID-19.

Health has a list of names and addresses of people who have tested positive or are receiving treatment for COVID-19. Health is making that list available to TECB and will send TECB an updated version of the list each day. TECB will then release the list, by jurisdiction, to each Emergency Communication District (ECD), provided that the ECD has entered into a separate Memorandum of Understanding (sub-MOU) with TECB.

By entering into the sub-MOU with TECB, you will be able to access the list of names and addresses of people who have tested positive or are receiving treatment for COVID-19 within your jurisdiction. You may use the list to alert first responders who are being called to an address on the list. First responders may then take additional precautionary measures to protect themselves and the general public from the spread of COVID-19.

When a first responder is answering a call at a listed address, HIPAA permits you to inform the first responder that someone residing at that address is on the list. But you may only disclose the name of a listed individual if that same individual is the one needing the emergency care from the first responder. You must instruct first responders that they cannot discriminate against or otherwise provide lesser care to individuals residing at an address on the list. If you suspect a first responder may be discriminating against or providing lesser care to individuals residing at an address on the list, please immediately contact Health at 615-532-5895.

The information provided on each daily list is highly confidential protected health information subject to HIPAA. You may use this information only for the limited purpose described in the sub-MOU. You may not distribute the entire list to a first responder or to any other person outside your organization. For example, you may not disclose this information to other local elected officials, the media, or anyone making a public records request.

Given the highly confidential nature of this information, the sub-MOU includes instructions for safeguarding and eventually destroying this information. Health will continue to provide daily

lists to TECB, and TECB will continue to provide lists to you through the duration of the state of emergency for COVID-19.

Governor Lee encourages each of you to enter into the sub-MOU with TECB to allow first responders in your area to benefit from the information that Health is providing. I have enclosed the sub-MOU bearing my signature on behalf of TECB. In order to fully execute this sub-MOU and begin receiving the daily lists, you must fill in the blanks with the name of your ECD, date the last page, and complete the signature block. **You are responsible for determining what internal processes must be followed in order for your ECD to execute this sub-MOU in accordance with your own bylaws and other applicable law.**

Once your ECD has fully executed the sub-MOU, please send the executed copy to TN.ECB@tn.gov. **You will not be eligible to receive any data until we have received the executed sub-MOU from your ECD.**

TECB is eager to support Governor Lee and our first responders in the fight against COVID-19. I hope you will join our efforts.

Regards,



Curtis S. Sutton
Executive Director

Brentwood ECD Agenda

2.

Meeting Date: 04/27/2020

Submitted by: Karen Harper, Finance

Department: Finance

Information

Subject

Resolution ECD 2020-02 - A RESOLUTION AUTHORIZING AN AGREEMENT WITH CROSSLIN & ASSOCIATES, PLLC FOR THE ANNUAL AUDIT FOR THE FISCAL YEAR ENDING JUNE 30, 2020, for adoption

Background

Please find attached the proposed annual audit contract with Crosslin & Associates, PLLC for Fiscal Year 2019-2020 for independent auditing services for the Brentwood Emergency Communications District (ECD). The proposed contract fee for the ECD audit is \$9,000, which represents a \$300 increase from the previous fiscal year but is consistent with the 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 2021 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 Finance Director.

Staff recommendation

Staff recommends approval of the accompanying Resolution.

Fiscal Impact

Amount: \$9,000

Source of Funds: ECD

Account Number: 450-91100-82530

Fiscal Impact:

Attachments

Resolution ECD 2020-02

FY 2019-2020 Letter of Engagement

RESOLUTION ECD-2020-02

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, 2020, 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, 2020, 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

Rhea E. Little, III

ADOPTED: _____

Approved as to form:

CITY RECORDER

Holly Earls

CITY ATTORNEY

Kristen L. Corn

April 10, 2020

Ms. Karen Harper and City Commission
City of Brentwood, Tennessee
5211 Maryland Way
Brentwood, Tennessee 37027

We are pleased to confirm our understanding of the services we are to provide City of Brentwood Emergency Communications District (“District”) for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2020. 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 District’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 engagement, we will apply certain limited procedures to District’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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis.
- 2) Required Schedules for the Pension and OPEB Plans

We have also been engaged to report on supplementary information other than RSI that accompanies the District’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.



1) Schedule of Revenues and Expenses – 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.

1) Introductory Section

AUDIT OBJECTIVES

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 U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph 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 the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to Honorable Mayor and City Commission of the City of Brentwood. 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 are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

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 District 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 government or to acts by management or employees acting on behalf of the government. 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 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 financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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 responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

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 engagement, 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 your responsibilities for 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 the government 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 management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *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 District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. 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*.

OTHER SERVICES

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. 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.

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. You are 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 U.S. generally accepted accounting principles, 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. You are 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 government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government 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 or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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 other 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 any other nonaudit 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 nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

OWNERSHIP OF WORKING PAPERS

The working papers prepared in conjunction with our audit are the property of our Firm, constitute confidential information, and will be retained by us in accordance with our Firm's policies and procedures.

However, pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to the District's oversight agency, 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 workpapers will be provided under the supervision of Crosslin, PLLC personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to the aforementioned parties. These parties may intend or decide to distribute the photocopies of information contained therein to others, including other governmental agencies.

REPRODUCTION OF AUDIT REPORTS

If the District plans any reproduction or publication of our reports, or any portion of them, copies of masters' or printers' proofs of the entire document should be submitted to us in sufficient time for our review and approval before printing. The District also agrees to provide us with a copy of the final reproduced material for our approval before it is distributed.



OFFERING DOCUMENT

Should the District wish to include or incorporate by reference these financial statements and our audit report(s) thereon into an offering of exempt securities, prior to our consenting to include or incorporate by reference our report(s) on such financial statements, we would consider our consent to the inclusion of our report and the terms thereof at that time. We will be required to perform procedures as required by the standards of the American Institute of Certified Public Accountants, including, but not limited to, reading other information incorporated by reference in the offering document and performing subsequent event procedures. Our reading of the other information included or incorporated by reference in the offering document will consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. However, we will not perform procedures to corroborate such other information (including forward-looking statements). The specific terms of our future services will respect to future offering documents will be determined at the time the services are to be performed.

Should the District wish to include or incorporate by reference these financial statements and our audit report(s) thereon into an offering of exempt securities without obtaining our consent to include or incorporate by reference our report(s) on such financial statements, and we are not otherwise associated with the offering document, then the District agrees to include the following language in the offering document:

“Crosslin, PLLC, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Crosslin, PLLC also has not performed any procedures relating to this official statement.”

MANAGEMENT REPRESENTATIONS

As required by auditing standards generally accepted in the United States of America, we will request certain written representations from management at the close of our audit to confirm oral representations given to us and to indicate and document the continuing appropriateness of such representations and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. Because of the importance of management’s representations to an effective audit, the District will release Crosslin, PLLC and its personnel from any liability and costs relating to our services under this agreement attributable to any misrepresentations by management.

AVAILABILITY OF RECORDS AND PERSONNEL

The District agrees that all records, documentation, and information we request in connection with our audit will be made available to us (including those pertaining to related parties), that all material information will be disclosed to us, and that we will have full cooperation of, and unrestricted access to, the District’s personnel during the course of the engagement.



The District also agrees to ensure that any third party valuation reports that the District provides to us to support amounts or disclosures in the financial statements 1) indicate the purpose for which they were intended, which is consistent with the District's actual use of such reports; and 2) do not contain any restrictive language that would preclude us from using such reports as audit evidence.

ASSISTANCE BY YOUR PERSONNEL AND INTERNET ACCESS

We also ask that the District personnel prepare various schedules and analyses for our staff. However, except as otherwise noted by us, no personal information other than names related to the District's employees and/or customers should be provided to us. In addition, we ask that the District provide high-speed Internet access to our engagement team, if practicable, while working on its premises. This assistance will serve to facilitate the progress of our work.

PEER REVIEW REPORTS

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our peer review report was provided with our original proposal for these services and is available publicly at the AICPA's website.

TRAINING EVENTS

Our firm devotes special resources to our governmental and not-for-profit customers in an effort to keep them up to date on current events within the governmental arena. In addition to our practical audit experience with these types of organizations, we have experience in assisting our customers in the implementation of new accounting and reporting requirements, trends, and practices. Additionally, Crosslin annually hosts a two-day seminar in governmental and not-for-profit accounting and auditing. The District's accounting and internal audit teams will receive invitations to attend all of our educational conferences (free of charge) for which attendees receive CPE credit.

OTHER SERVICES

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. 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 are always available to meet with you and/or other administrators at various times throughout the year to discuss current business, operational, accounting, and auditing matters affecting the District. Whenever you feel such meetings are desirable, please let us know. We are also prepared to provide services to assist you in any of these areas.

You may request that we perform additional services not addressed in this engagement letter. 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 engagement letter 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 engagement letter.

INDEPENDENCE

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to the District in the performance of our services. Any discussions that you have with professional personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

In order for us to remain independent, professional standards require us to maintain certain respective roles and relationships with you with respect to the preparation of the Plan financial statements. Prior to performing such service in conjunction with our audit of the Plan, management must acknowledge its acceptance of certain responsibilities.

We will not perform management functions or make management decisions on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its functions and fulfilling its responsibilities.

The Plan agrees to perform the following functions in connection with our performance of the non-attest services:

- a. Make all management decisions and perform all management functions with respect to the financial statements provided by us.
- b. Assign those charged with governance to oversee the preparation of the financial statements and evaluate the adequacy and results of the services.
- c. Accept responsibility for the results of the financial statements.
- d. Establish and maintain internal controls over the preparation of the financial statements.

The services are limited to those outlined above. We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as making management decisions or performing management functions. The District's management must make all decisions with regard to our recommendations. By signing this Agreement, you acknowledge your acceptance of these responsibilities.



FEES

Our charges to the District for the services described above are expected to be \$9,000. The fees are based on anticipated cooperation from the District 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. If payments are not received promptly, we reserve the right to stop work on the engagement.

Our charges for other services will be agreed to separately.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

CROSSLIN PLLC

John H. Crosslin
Co-Managing Principal

Acknowledged

THE CITY OF BRENTWOOD EMERGENCY COMMUNICATIONS DISTRICT

By _____

Date