

RESOLUTION OF THE
TUSCALOOSA COUNTY ROAD IMPROVEMENT COMMISSION

RESOLUTION NO. 18-001

**RESOLUTION AUTHORIZING THE REIMBURSEMENT OF HARBIN &
STOUGH FOR ADDITIONAL PROFESSIONAL SERVICES PERFORMED
& INCREASING ITS QUARTERLY PAYMENT**

WHEREAS, on July 22, 2016, Harbin & Stough, PC was engaged by the Tuscaloosa County Road Improvement Commission to perform professional bookkeeping services pursuant to a 24-month proposal from August 1, 2016 and running through October 31, 2018; and

WHEREAS, Harbin & Stough's initial proposal and subsequent engagement letter included a \$750/quarter payment for professional services; and

WHEREAS, Harbin & Stough has spent significant additional time above the anticipated engagement; and

WHEREAS, Harbin & Stough has submitted the attached letter and invoice requesting \$9,500 in reimbursement for additional time expended in the first six quarters of its engagement; and

WHEREAS, Harbin & Stough has additionally requested the TCRIC increase its quarterly payment from \$750/quarter to \$1500/quarter beginning with the second quarter of FY 2018 to account for the additional professional services being provided.

NOW, THEREFORE, BE IT RESOLVED by the Tuscaloosa County Road Improvement Commission, that \$9,500.00 is hereby authorized for reimbursement to Harbin & Stough, pursuant to the invoice provided.

BE IT FURTHER RESOLVED that Harbin & Stough's quarterly rate for the remaining six quarterly payments due in its existing contract be increased to \$1500 per quarter.

RESOLVED AND DONE this 30th day of April, 2018

Tuscaloosa County Road Improvement Commission

BY:

A handwritten signature in black ink, appearing to read "Hardy McCollum", is written over a horizontal line. The signature is cursive and somewhat stylized.

Hardy McCollum, Chair

EXHIBIT A

RICHARD P. HARBIN
Certified Public Accountant
rharbin@harbinandstough.com



CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

*American Institute
of Certified Public
Accountants*

*Alabama Society
of Certified Public
Accountants*

PATRICIA L. STOUGH
Certified Public Accountant
pstough@harbinandstough.com

STEVEN L. KIRK
Certified Public Accountant
skirk@harbinandstough.com

February 23, 2018

Judge Hardy McCollum
Tuscaloosa County Commission
Tuscaloosa, AL

Dear Honorable Judge McCollum:

As we discussed concerning the Tuscaloosa County Road Improvement Commission, we have significant additional time above our bookkeeping services as detailed in our engagement letter dated July 19, 2016. This additional time is due primarily with various meetings with the Road Commission's legal representative, Alyce Spruell. We discussed the following:

1. Adoption of a budget and subsequent amendments
2. Discussions concerning bond funding for the Road Commission's projects
3. Meetings with auditor concerning year ending September 30, 2017
4. Meetings with Mayor Maddox, Mayor Aaron and yourself concerning Road Commission operations
5. Providing information to the Road Commission's legal representative, Alyce Spruell.

Based on the time spent at our regular billing rates we have approximately \$13,450 above our anticipated agreed upon rates for bookkeeping services. Approximately 2/3 of our billing rates goes for overhead and salaries. We respectfully request an adjustment of our fees through January 31, 2018 in the amount of \$9,500.

Sincerely,

Richard P Harbin
Certified Public Accountant

HARBIN & STOUGH PC
 P O BOX 2169
 TUSCALOOSA, AL 35403

Invoice

Date	Invoice #
1/31/2018	10236

Bill To
Tuscaloosa County Road Improvement Commission P O Box 2169 Tuscaloosa, AL 35403

Terms	Due Date	Rep
Net 10	2/10/2018	RPH

Description	Amount			
Accounting services rendered through January 31, 2018 that were not specified in original engagement letter	9,500.00			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$9,500.00</td> </tr> </table>			Total	\$9,500.00
	Total	\$9,500.00		

RICHARD P. HARBIN
Certified Public Accountant
rharbin@harbinandstough.com



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July 19, 2016

To Management
Tuscaloosa County Road Commission
Tuscaloosa, AL 35401

This letter is to confirm our acceptance and our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

1. We will provide you with the following bookkeeping services:
 - Reconcile checking account with bank statements each month, identify errors, inform you of adjustments, and request that you make correcting entries directly into your checkbook. We will not be reviewing the cancelled checks or electronic copies of the checks for payees or endorsements.
 - Record depreciation if needed
 - Review and reconcile your payroll records, payroll tax returns, and payroll tax deposits if needed.
 - Record all income and expenses, deposits, and adjusting entries needed each month.

Our bookkeeping services will cover the year ended September 30, 2017.

2. We will prepare the financial statements of Tuscaloosa County Road Commission, which comprise the annual and quarterly balance sheets and the related statements of income, changes in net assets, year ended September 30, 2017, and perform a compilation engagement with respect to those financial statements.

The objective of the preparation and compilation portion of our engagement is to –

- Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
- Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

We, in sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

The financial statement preparation and compilation portion of the engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America, if applicable.
3. The design, implementation, and maintenance of internal control relevant to preparation and fair presentation of the financial statements.
4. The prevention and detection of fraud.
5. To ensure that the Company complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - unrestricted access to persons within the Company of whom we determined it necessary to make inquiries.

As part of our engagement, we will issue a compilation report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure to us all relevant facts affecting the return(s) you also have final responsibility for the tax return and, therefore, the appropriate company officials should review the return carefully before an authorized officer signs and files it.

You are responsible for all management decisions and responsibilities and for designation an individual with suitable skills, knowledge, and experience to oversee our bookkeeping and financial statement preparation. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

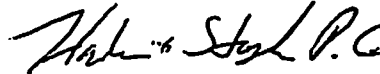
Richard P Harbin is the engagement partner and is responsible for supervising the engagement and signing the compilation report or authorizing another individual to sign it.

We estimated that our fees for the bookkeeping services, the financial statement preparation and compilation will be \$750.00 per quarter. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. 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. Our invoices for these fees will be rendered each quarter as work progresses and are payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

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

Sincerely,



Harbin & Stough PC

Acknowledged:

Tuscaloosa County Road Commission

President

Date