



Carr, Riggs & Ingram, LLC
111 Veterans Boulevard
Suite 350
Metairie, LA 70005

504.837.9116
504.837.0123 (fax)
CRIcpa.com

October 15, 2021

Mr. Gregory Logan
Lafayette City-Parish Parish Consolidated Government
705 W University Ave
Lafayette, Louisiana

Dear Mr. Logan,

We are pleased to submit our engagement letter to provide professional services to you. We are committed to your satisfaction and are prepared to invest our resources to ensure that you will be pleased with the results of this engagement.

This engagement letter confirms the scope and terms of retention of Carr, Riggs & Ingram, LLC (“CRI”) by the Lafayette City-Parish Consolidated Government (“LCG” or “you”), documents the procedures for conducting this engagement, and identifies your responsibilities.

Understanding Our Role

The scope of our forensic services will be defined by you and limited to services that you have determined will best meet your needs. Our scope of work will include the forensic analysis listed below for the fiscal years ended October 31, 2015 through 2020 and the nine month period from November 1, 2020 through July 31, 2021.

1. Determine the total amounts of civil fines collected by the Lafayette City Court (“LCC”) each year
2. Identify and summarize the civil fines forwarded to LCG
3. Review transfers between accounts for appropriate treatment
4. Review LCC bank disbursements and credit card charges for anomalies, irregularities, and transactions in conflict with state law, Code of Judicial Cannons, and LCC/LCG policies
5. Document our observations in a formal report

Our engagement will be conducted in accordance with the Statements on Standards for Consulting Services, Statements on Standards for Forensic Services, and applicable professional standards promulgated by the American Institute of Certified Public Accountants.

Our engagement may not necessarily disclose all significant errors, fraud, or illegal acts that may exist. We will be relying on the sufficiency, accuracy, and reliability of information provided by LCG and LCC personnel and our ability to complete our work will depend on the cooperation of the management of LCG and LCC.

Our engagement is not intended to express an opinion on the financial statements of LCG or LCC or any accounts that comprise such financial statements; to evaluate and report on internal control; or to render an opinion on compliance with laws and regulations.

Your Responsibilities

The nature of this engagement will require involvement by your personnel and its ultimate success depends on the effort contributed toward resolving the issues. We will be relying on you to:

1. Assist us in obtaining an understanding of your accounting system and related reports, data, policies and processes,
2. Ensure that key management and accounting staff are available for interviews, and
3. Respond timely to our requests for information, data, and assistance.

You are responsible for assuming all management responsibilities and for overseeing any services we provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Limitation of Liability

Except as provided in this agreement, Carr, Riggs, & Ingram, LLC (CRI) shall not be liable for incidental, consequential, exemplary, special, punitive or ancillary damages of any kind alleged as a result of any cause of action from this agreement, whether arising out of breach of contract, tort or otherwise. Unless otherwise stated in this agreement, both CRI and you agree that the total cumulative liability of CRI (including its employees, directors, officers or agents), shall not exceed the amount of fees earned by CRI related to this engagement during the twelve months preceding the event giving rise to the claim, as such amount shall serve as a reasonable prospective estimate of any damages which you may suffer through any breach by CRI of the terms of this agreement, as such damages may be speculative or impossible to calculate. If there are unpaid fees owed to CRI, this cumulative liability will be reduced by the value of the unpaid fees with no additional interest or charges, as CRI retains the right to offset any sums claimed as due and owed by you, by any sums to which it is legally entitled. This limitation shall apply whether or not further damages are foreseeable, or whether either party (or its employees, agents, officers or directors) have been advised of the possibility of such damages.

Statute of Limitations

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to

the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Coffee County, Alabama, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to LCG, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to LCG may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Engagement Staffing and Fees

Jean-Paul Tujague will serve as the Engagement Partner responsible for the overall supervision and administration of the engagement. Mr. Tujague will be actively involved in the performance and direction of the engagement, including the use of other staff and consultants for assistance as deemed necessary.

Based on our conversations with you we estimate 500 hours to complete the services described above with an estimated fee of \$77,500. However, the time incurred by us will depend on the extent, nature,

and timeliness of information provided by LCG and LCC. It is understood that the fees will not exceed the above estimate without prior written approval from LCG.

We will work closely with you to make this engagement cost effective and communicate with you regularly to discuss our ongoing work and any recommended changes to the scope of our services.

In accordance with our policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. All outstanding invoices must be paid in full before we can issue our final reports. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. We have no responsibility to update our reports for events or circumstances that occur after the date of issuance.

You acknowledge your agreement with the terms stated herein as evidenced by your signature below. This agreement will become effective as soon as you sign this letter and return a signed copy to us.

We appreciate this opportunity to serve you.

Sincerely,

Cary Riggs & Ingram, L.L.C.

Attachments: Appendix A: Hourly Rates

RESPONSE:

This letter correctly sets forth the understanding of Lafayette City-Parish Parish Consolidated Government:

AGREED TO AND ACCEPTED BY:

Authorized Signature: _____

Print Name: _____

Title: _____

Date: _____

Gregory J. Logan
Gregory J. Logan
City-Parish Attorney
10-19-21

APPENDIX A

Hourly Rates

Our hourly rates are as follows:

Partner	\$ 280
Manager	\$ 200
Senior	\$ 165
Staff	\$ 135