



PROFESSIONAL SERVICES AGREEMENT

(Version 9-22-2023)

This AGREEMENT (“Agreement”) is entered by and between **AUDIT & COMPLIANCE SERVICES, LLC (ACS)** (the “Professional”), located at **116 S Silver Ave Deming, NM 88030** and the **City of League City** (“City”), a home-rule municipality, located at 300 W. Walker St., League City, Texas 77573 on the date set forth below.

Terms:

1. **Scope of Services:** Professional will perform the services as set forth in **Exhibit A**, which is attached and incorporated herein, and which can be generally described as **Internal Audit. Services** related to performing a procurement card audit. If there is a conflict between the terms of this Agreement and Exhibit A, the terms of this Agreement will prevail.
2. **Term and Termination:** This Agreement shall commence on **June 1, 2025** and shall expire on **December 31, 2025**. City reserves the right to terminate this Agreement for convenience upon seven (7) days written notice to Professional. Upon such termination, City shall pay Professional, at the rate set out in **Exhibit A**, for services satisfactorily performed up through the date of termination. Notwithstanding any provision in this Agreement to the contrary, City will not be required to pay or reimburse Professional for any services performed or for expenses incurred by Professional after the date of the termination notice that could have been avoided or mitigated by Professional.
3. **Compensation:** Professional shall be paid for the services as set forth in **Exhibit A**. In no event shall the total compensation exceed **\$35000** during the term of this Agreement. City shall tender payment (including progress/partial payments) for services only after such services are completed and are deemed to be acceptable under this Agreement, in the sole reasonable discretion of City. Professional must submit to City invoices for all services provided, which invoices must include details and dates of service. Payment by City shall be made within thirty (30) days of receipt of an invoice, except for any portion of the invoiced amount that City disapproves as not compliant under this Agreement, in the sole reasonable discretion of City. If City disapproves any amount submitted for payment by Professional, City shall give Professional specific reasons for disapproval in writing.
4. **Insurance:** Professional **is not** required during the Contract Term to maintain insurance as set forth below: (a) Comprehensive General Commercial Liability insurance covering bodily injury and property damage, with minimum coverage limits—exclusive of defense costs—of \$1,000,000 per occurrence and \$2,000,000 aggregate; (b) Professional Liability (errors and omissions/malpractice) insurance with minimum coverage limits—exclusive of defense costs—of \$2,000,000 per occurrence; and (c) If at any point during the Contract Term it is foreseeable that Professional will enter upon City premises: (i) Worker’s Compensation coverage with statutory limits for the State of Texas, and (ii) Commercial Automobile Liability coverage with minimum coverage limits—exclusive of defense costs—of \$1,000,000 per occurrence and \$2,000,000 aggregate. All policies must contain a waiver of subrogation against City. Comprehensive General Liability and

Commercial Automobile Liability policies must name the City as Additional Insured. Professional shall pay all insurance deductibles and deductibles must not exceed \$10,000 unless approved in advance by City. Professional shall provide City Certificates of Insurance evidencing these insurance requirements prior to the start of work.

5. **Liquidated Damages:** Liquidated damages **are not** applicable to this transaction. Professional acknowledges that time is of the essence in performing this Agreement. City and Professional (collectively, the “Parties”) agree that if Professional is late in performing any service designated as **Time Critical** on the Scope of Services attached to this Agreement, City will suffer loss, damages, or other harm from Professional’s delay. The Parties agree that the amount of loss, damages, or harm likely to be incurred as a result of Professional’s delay is incapable or difficult to precisely estimate, and therefore the Parties desire to stipulate the amount of such loss, damages, or harm. Accordingly, Professional shall have deducted from any amounts owed under this Agreement liquidated damages equal to the number of calendar days of the delay(s) times the daily rate, which rate shall be one-tenth of one percent (0.1%) times the compensation shown in the Scope of Services for such Time Critical service. The Parties further agree that: (i) the liquidated damages specified herein are not a penalty but rather bear a reasonable relationship to, and is not plainly or grossly disproportionate to, the probable loss likely to be incurred by City as a result of Professional’s delay; (ii) one of the reasons for City and Professional to agree to such amounts is the uncertainty and cost of litigation regarding the question of actual damages; and (iii) City and Professional are sophisticated business parties and negotiated this Agreement at arm’s length.
6. **Independent Professional:** Professional is an independent Professional and is not an employee, partner, joint venture, or agent of City. Professional understands and agrees that he/she will not be entitled to any benefits generally available to City employees. Professional shall be responsible for all expenses necessary to carry out the services under this Agreement and shall not be reimbursed by City for such expenses except as otherwise provided in this Agreement.
7. **Intellectual Property:** This Agreement shall be an Agreement for services and the parties intend and consider any work created as a result of this Agreement, including any and all documentation, images, products or results, to be a work (the “Work”) for hire under federal copyright law. Ownership of the Work shall belong to and remain the exclusive property of City. The Work may be edited at any time within City’s discretion. If the Work would not be considered a work-for-hire under applicable law, Professional hereby assigns, transfers, and conveys any and all rights, title and interest to City, including without limitation all copyrights, patents, rights of reproduction, rights to ownership, and right to secure registrations, renewals, reissues and extensions thereof. As the sole copyright holder of the Work, City maintains and asserts the rights to use, reproduce, make derivative works from, and/or edit the Work in any form of medium, expression or technology now known or hereafter developed, at any time within City’s discretion. Professional shall not sell, disclose or obtain any other compensation for the services provided herein or the Work. If the Work is one to which the provisions of 17 U.S.C. § 106A apply, Professional hereby waives and appoints City to assert on Professional's behalf Professional's moral rights or any equivalent rights regarding the form or extent of any alteration to the Work (including, without limitation, removal or destruction) or the making of any derivative works based on the Work, including, without limitation, photographs, drawings or other visual reproductions of the work, in any medium, for City’s purposes.
8. **Confidentiality:** During the course of the services to be provided under this Agreement, Professional may become privy to confidential information of City. Professional agrees to treat as confidential the information or knowledge that becomes known to Professional during

performance of this Agreement and to not use, copy, or disclose such information to any third party unless authorized in writing by City. This provision does not restrict the disclosure of any information that is required to be disclosed under applicable law. Professional shall promptly notify City of any misuse or unauthorized disclosure of City's confidential information and upon expiration of this Agreement shall return to City all confidential information in Professional's possession or control. Professional shall further comply with all information security policies of City that may apply and shall not make any press releases, public statements or advertisement referring to the services provided under this Agreement or the engagement of Professional without the prior written approval of City.

9. **Warranties and Representations:** Professional warrants and agrees that Professional shall perform its services and conduct all operations in conformity with all applicable federal, state, and local laws, rules, regulations, and ordinances. For any service performed on premises owned or controlled by City, Professional warrants and agrees that Professional will perform said services in compliance with all City rules, including but not limited to, prohibitions related to tobacco use, alcohol, and other drugs.
10. **Licenses/Certifications:** Professional represents and warrants that it will obtain and maintain in effect, and pay the cost of, all licenses, permits or certifications that may be necessary for Professional's performance of this Agreement. If Professional is a business entity, Professional warrants, represents, covenants, and agrees that it is duly organized, validly existing and in good standing under the laws of the state of its formation; and is duly authorized and in good standing to conduct business in the State of Texas, that it has all necessary power and has received all necessary approvals to execute and deliver the Agreement and is authorized to execute this Agreement according to its terms on behalf of Professional.
11. **Performance/Qualifications:** Professional agrees and represents that Professional has the personnel, experience, and knowledge necessary to qualify Professional for the particular duties to be performed under this Agreement. Professional warrants that all services performed under this Agreement shall be performed consistent with generally prevailing professional or industry standards.
12. **Conflict of Interest:** Professional warrants, represents, and agrees that Professional presently has no interest and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with Professional's performance of the services hereunder. Professional further warrants and affirms that no relationship or affiliation exists between Professional and City that could be construed as a conflict of interest with regard to this Agreement.
13. **INDEMNIFICATION: PROFESSIONAL SHALL DEFEND, INDEMNIFY AND HOLD HARMLESS CITY , AND EACH OF ITS OFFICIALS, OFFICERS, AGENTS AND EMPLOYEES FROM AND AGAINST ALL CLAIMS, ACTIONS, SUITS, DEMANDS, PROCEEDINGS, COSTS, DAMAGES AND LIABILITIES, INCLUDING WITHOUT LIMITATION ATTORNEYS' FEES AND REASONABLE LITIGATION COSTS, ARISING OUT OF, CONNECTED WITH, OR RESULTING FROM ANY ACTS OR OMISSIONS OF PROFESSIONAL OR ANY AGENT, EMPLOYEE, SUBCONTRACTOR, OR SUPPLIER OF PROFESSIONAL IN THE EXECUTION OR PERFORMANCE OF THIS**

CONTRACT, TO THE EXTENT THE CLAIM ARISES FROM NEGLIGENCE, WILLFUL ACT, BREACH OF CONTRACT OR VIOLATION OF LAW.

14. **Force Majeure:** Neither party shall be liable to the other for (i) any delay in performance; (ii) any other breach; (iii) any loss or damage; or (iv) any contribution to or aggravation of any of the foregoing; arising solely from uncontrollable forces such as fire, theft, storm, war, or any other cause that could not have been reasonably avoided by the party's exercise of due diligence.
15. **Notices:** Any notice given under this Agreement by either party to the other may be affected either by personal delivery in writing or by mail, registered or certified postage prepaid with return receipt requested. Mailed notices shall be addressed to the addresses of the Parties as they appear in the contract. Notices delivered personally shall be deemed communicated at the time of actual receipt. Mailed notices shall be deemed communicated three (3) days after mailing.
16. **Texas Family Code Child Support Certification:** Pursuant to Section 231.006 of the Texas Family Code, Professional certifies that it is not ineligible to receive the award of or payments under the Agreement and acknowledges that the Agreement may be terminated, and payment may be withheld if this certification is inaccurate.
17. **State Auditor:** Professional understands that acceptance of funds under the Agreement constitutes acceptance of the authority of the Texas State Auditor's Office, or any successor agency (collectively, the "Auditor"), to conduct an audit or investigation in connection with those funds. Professional agrees to cooperate with the Auditor in the conduct of the audit or investigation, including without limitation providing all records requested. Professional will include this provision in all contracts with permitted subprofessionals.
18. **Jurisdiction:** Any disputes under this Agreement shall be brought in a court of competent jurisdiction in Galveston, Texas and governed by Texas law.
19. **Alternative Dispute Resolution:** To the extent that Chapter 2260, Texas Government Code, is applicable to this Contract and is not preempted by other applicable law, the dispute resolution process provided for in Chapter 2260 and the related rules adopted by the Texas Attorney General Pursuant to Chapter 2260, shall be used by City and Professional to attempt to resolve any claim for breach of contract made by Professional that cannot be resolved in the ordinary course of business. The Director of Finance of City shall examine Professional's claim and any counterclaim and negotiate with Professional in an effort to resolve such claims. This provision shall not be construed as a waiver by City of its right to seek redress in the courts.
20. **Entire Agreement:** This Agreement contains the entire understanding between the Parties and supersedes all prior agreements, arrangements, and understanding, oral or written between the Parties relating to this Agreement. This Agreement may not be modified except by mutual written agreement of the Parties executed subsequent to this Agreement.
21. **Eligibility to Receive Payment:** Professional certifies that, as a matter of state law, it is not ineligible to receive the Agreement and payments pursuant to the Agreement and acknowledges that the Agreement may be terminated, and payment withheld if this representation is inaccurate.
22. **Payment of Debt/Delinquency to State:** Professional certifies that it is not indebted to the City of League City and is current on all taxes owed to the City of League City. Professional agrees

that any payments owing to Professional under the Agreement may be applied directly toward any debt or delinquency that Professional owes the City of League City regardless of when it arises, until such debt or delinquency is paid in full.

23. **Products and Materials Produced in Texas:** If Professional will provide services under the Agreement, Professional covenants and agrees that in performing its duties and obligations under the Agreement, it will purchase products and materials produced in Texas when such products and materials are available at a price and delivery time comparable to products and materials produced outside of Texas.
24. **Risk of Loss:** All work performed by Professional pursuant to the Agreement will be at Professional's exclusive risk until final and complete acceptance of the work by City. In the case of any loss or damage to the work, or the need to redo or revise the work for any reason except to accommodate a City request to materially alter the work, prior to City's acceptance, bearing the costs of such loss or damage to or such redo or revision of the work will be Professional's responsibility.
25. **Publicity:** Professional shall not use City's name, logo or likeness in any press release, marketing materials or other public announcement without receiving City's prior written approval.
26. **Legal Construction/Severability:** In the event that any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision, and this Agreement shall be construed as if such invalid, illegal or unenforceable provisions had never been contained in it. To this end, the provisions of this Agreement are declared to be severable. The Parties may mutually agree to renegotiate the Agreement to cure such illegality/invalidity or unconstitutionality if such may be reasonably accomplished.
27. **Limitations:** The Parties are aware that there are constitutional and statutory limitations on the authority of City to enter into certain terms and conditions of the Agreement, including, but not limited to, those terms and conditions relating to liens on City's property; disclaimers and limitations of warranties; disclaimers and limitations of liability for damages; waivers, disclaimers and limitations of legal rights, remedies, requirements and processes; limitations of periods to bring legal action; granting control of litigation or settlement to another party; liability for acts or omissions of third parties; payment of attorneys' fees; dispute resolution; indemnities; and confidentiality (collectively, the "Limitations"). Any terms and conditions related to the Limitations will not be binding on City except to the extent authorized by the laws and Constitution of the State of Texas.
28. **Sovereign Immunity:** The Parties agree that neither the execution of the Agreement by City nor any other conduct, action or inaction of any City representative relating to the Agreement constitutes a waiver of sovereign immunity by City.
29. **Authority:** The Parties stipulate that in entering into this Agreement, the City is performing a solely governmental function and not a proprietary function. Professional warrants and represents that Professional has full power and authority to enter into and perform this Agreement and to make the grant of rights contained herein. The person signing on behalf of City represents that he/she has authority to sign this Agreement on behalf of City.

30. **Non-Waiver:** The Parties specifically agree that neither the occurrence of an event giving rise to a breach of contract claim nor the pendency of a claim constitute grounds for the suspension of performance by Professional. No covenant or condition of this Agreement may be waived except by written consent of the waiving party. Forbearance or indulgence by one party in any regard whatsoever shall not constitute a waiver of the covenant or condition to be performed by the other party.
31. **Prohibitions Pursuant to Texas Government Code:** By executing this Agreement Professional verifies that Profession (1) does not boycott Israel and will not during the term of this Agreement per Section 2274.002; (2) is not engaged in business with Iran, Sudan, or any company on the list referenced in Section 2252.152; (3) does not boycott energy companies and will not during the term of this Agreement per 2274.002; and (4) does not have a practice, policy, guidance, or directive of this Agreement against a firearm entity or firearm trade association and will not during the term of this Agreement per 2274.002.

(signature block on next page)

Executed on _____. *(date to be filled in by City Secretary)*

AUDIT & COMPLIANCE SERVICES, LLC - “Professional”

Carlos Lobato, CPA

Carlos S. Lobato, CEO

CITY OF LEAGUE CITY – “City”

John Baumgartner, City Manager

Attest:

Diana Stapp, City Secretary

Approved as to Form:

Office of the City Attorney

Exhibit A

**Scope of Services/Description of Products/Payment
Schedule** (There are 7 pages for Exhibit A, including this page)

Scope of Work: To perform a procurement card audit for the City
of League City. Request for Quote included.

Candace Brown, City Auditor
candace.brown@leaguecitytx.gov
300 W. Walker St.
League City, TX 77573
O: 281.554.1022
www.leaguecitytx.gov

REQUEST FOR QUOTE

The City requests a quote from qualified professional service providers to furnish internal audit and advisory services to conduct a comprehensive review of the procurement card (P-card) program, assessing compliance with city policies, proper usage of the cards, and identifying potential areas for improvement in managing employee spending through these cards.

Procurement Card Program Information

- P-card transactions maintained and processed electronically using Tyler Munis ERP.
- 213 P-card holders
- 665 full-time employees
- Governing Policy: Procurement Manual
- Program Oversight: Finance Director
- Procurement Card Expenditures:

<u>Fiscal Year</u>	<u>Expenditures</u>
2022	2,291,848
2023	2,300,599
2024	2,473,035

SCOPE OF SERVICES

Audit Objectives

- Written policies and procedures align with current operating processes and contain all required information to align with all laws and regulations relevant to a government purchasing card program.
- Effective internal controls are in place and operating including, but not limited to, segregation of duties, reconciliations, and use of system controls such as Merchant Category Codes.
- Items purchased with procurement cards comply with procurement policies including purchase limits, authorized vendors and proper documentation.
- Examine card transactions for suspicious activity, such as duplicate charges, personal purchases or unusually large expenditures.
- Procurement cards are issued in accordance with policy.
- Cards for terminated or transferred employees are canceled in a timely manner.
- Rebates are deposited into the City's bank account.

Specific Areas of Interest

- Policies and procedures are effective, in writing, and operating as intended.

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- Detect and prevent potential fraud or misuse of city funds.
- Non-compliance with city policies and relevant regulations.
- Adequacy of internal controls.

REPORTING REQUIREMENTS

The selected professional services firm will provide the following:

- A formal written report upon completion of the audit reflecting the results of all agreed upon procedures. The report should include an overall summary with a background, scope statement, methodology, detailed observations or findings and recommendations. A draft of the report is to be provided for City Auditor and Management review prior to finalization.
- All instances of internal control weaknesses, non-compliance, suspected fraud, irregularities, illegal acts, collusion, and inefficiencies identified during the audit should be reported in a timely manner to the City Auditor.
- Initial requests for interviews, documentation or supplemental reports will be submitted through the City Auditor.
- All working papers, audit programs and other documents prepared or obtained during the audit shall be maintained by the firm for a minimum of three years and made available upon request during this period for use of the city if requested.

In conjunction with the above audit services, the provider should be available for consultations and meetings with management, or the Council as deemed necessary. Unless otherwise requested, these meetings can be conducted virtually.

TIMELINE

~~The proposed period for conducting the audit is April through September 2025. The final audit report is due by September 30, 2025.~~ Due to delays in finalizing the purchasing process, the proposed period for conducting the audit is changed to June 1, 2025 through December 31, 2025.

QUALIFICATIONS OF THE AUDIT FIRM

The quote provided should include a brief description of the following:

- Relevant experience the firm has conducting internal compliance and/or operations audits for local government organizations.
- Professional certifications, internal audit experience, and familiarity with relevant auditing standards of staff that would conduct and/or manage the audit.



Internal Audit Services Quote

League City Procurement Card Management Program

Internal Audit

Audit & Compliance Services, LLC (ACS) is happy to provide a quote for internal audit services for the conduction of a comprehensive review of the procurement card (P-card) program for the city of League City. Our internal audit services including audit procedures, fieldwork, and reporting, will be conducted in accordance with the international internal audit standards as promulgated by the Institute of Internal Auditors (The IIA). Our approach and methodology will follow a phased-based approach as described later below and will be complemented by audit procedures and, execution of internal audit procedures using professional judgment by the internal audit professionals.

Our total cost for these services will be between **\$28,000 to \$30,00.00**. The final amount may end up being more should unexpected things be uncovered during the audit. Please refer to the table at the end for detailed pricing and see the breakdown of costs per phase outlined below.

About Audit & Compliance Services LLC - Audit Firm

ACS has a range of enterprise services for corporations, higher education institutions or government entities, which include internal audit, cybersecurity assessments, SOC 1 and 2 reviews, privacy consulting, IT auditing, regulatory compliance, and enterprise risk management readiness evaluations. We also offer network penetration testing to help ensure your systems are secure. ACS performs internal audit services in accordance with the Institute of Internal Auditors (IIA) professional standards and guidance. ACS uses the National Institute of Standards and Technology (NIST) for its cybersecurity framework.

Our regulatory compliance services help ensure your business processes meet all industry standards and legal requirements. We provide expert guidance and support to navigate complex regulations, including FERPA, GLBA, HIPAA, FISMA, PCI-DSS, GDPR, Red Flags Rule, etc. In addition, ACS follows the Federal Financial Institutions Examination Councils (FFIEC), IT work programs guidance infobase.

The staff of ACS has 50+ years of experience in corporate, higher education, and government entities in auditing, cybersecurity, and compliance validation. Each member of our team has been involved with information technology (IT), cybersecurity, forensics, troubleshooting, etc. Members of the team have been Chief Audit Executives (CAE), IT Auditors, Senior Auditors, Chief Information Security Officers (CISO), Interim Chief Information Officers (CIO), CPAs, CFE, CIAs, CISSP, CCAI, Assistant Professor, former president of The IIA Chapter in El Paso, TX, etc. A complete list of vitae can be provided upon request.



Overview of Scope of Work

The city of League City is requesting a quote from qualified professional service providers to furnish internal audit and advisory services for a comprehensive review of the procurement card (P-card) program. The proposed period for conducting the audit is from **April through September 2025**, with the final audit report due no later than **September 30, 2025**.

Schedule of breakdown of audit period into key milestones and deadlines.

Tentative suggested timeline:

- **May 2025:** Initial planning and kickoff meeting.
- **Late-May 2025:** Conduct interviews and gather documentation.
- **June 2025:** Perform audit procedures and fieldwork.
- **Mid-June 2025:** Analyze findings and draft the report.
- **July 2025:** Review draft report with City Auditor and Management.
- **Mid-July 2025:** Finalize and submit the audit report.

Each phase of the audit/SOW shall be completed within the specified budget using the identified personnel and rates. The contractor shall submit monthly progress bills and a closeout bill upon completion of the work for each phase. The contractor may reallocate any unspent funds from one phase to support work in another phase. Work for each phase will be carried out in an organized manner, based on available resources and evolving project information.

Internal Audit Approach and Methodology

Please note that the following are just guidelines for our approach and methodology. The actual audit procedures, examination, audit verification, and analysis will be documented in an audit program and audit working papers in accordance with the IIA standards.

Overview - Methodology and Phases

Overall, obtain a general understanding of the governance structure and management oversight for the Procurement Program including the review of official policies and internal controls. Examine, review, and understand operational standards and best practices. We will perform data analytics and data mining on transactional data for the audit period under review.



PHASE ONE:

Ensure General Compliance and Verification

Budget \$5,100

Requested Items:

- Provided by client list (PBC)
- Organizational Chart(s)
- Risk Assessments

Ensure Compliance:

- Verify that the P-card program adheres to city policies and relevant regulations.

Compliance Verification:

- Written policies and procedures align with current operating processes and contain all required information to comply with laws and regulations.
- Items purchased with P-cards comply with procurement policies, including purchase limits, authorized vendors, and proper documentation.
- Perform other audit procedures using professional judgment.

PHASE TWO:

Enhance Internal Controls and Improve Internal Controls

Budget \$5,500

Enhance Internal Controls:

- Assess and improve the effectiveness of internal controls to prevent fraud and misuse.

Improved Internal Controls:

- Effective internal controls are in place and operating, including segregation of duties, reconciliations, and use of system controls such as Merchant Category Codes.
- Cards for terminated or transferred employees are canceled in a timely manner.
- Perform interviews about internal controls and walkthrough of processes.
- Perform other audit procedures using professional judgment.

PHASE THREE:

Optimize Efficiency and Fraud Detection and Prevention

Budget: \$13,500

Optimize Efficiency:

- Identify areas for improvement in managing spending through P-cards.



Fraud Detection and Prevention:

- Examine card transactions for suspicious activity, such as duplicate charges, personal purchases, or unusually large expenditures.
- Detect, monitor and prevent potential fraud or misuse of city funds.
- Perform other audit procedures using professional judgment.

PHASE FOUR:

Promote Transparency and Reporting

Budget: \$1,950

Promote Transparency:

- Provide clear and comprehensive reporting on the P-card program's performance.

Enhanced Reporting:

- A formal written report upon completion of the audit reflecting the results of all agreed-upon procedures.
- Timely reporting of all instances of internal control weaknesses, non-compliance, suspected fraud, irregularities, illegal acts, collusion, and inefficiencies.
- Regular meetings to discuss progress and observations will be held remotely and in person, when needed.
- A final report will be prepared, discussed with management and distributed to the City Auditor.

AUDIT & COMPLIANCE SERVICES, LLC 116 S Silver Ave Deming, NM 88030 Phone: 575-936-4183 Web: www.acs-rsl.com												
AUDIT FEES PRELIMINARY QUOTE												
Auditors	Phase 1			Phase 2			Phase 3			Phase 4		
	Hours	Rate	Total	Hours	Rate	Subtotal	Hours	Rate	Subtotal	Hours	Rate	Subtotal
Principal	6	350	2,100.00	10	350	3,500.00	10	350	3,500.00	7	350	2,450.00
Auditor	5	250	1,250.00	5	250	1,250.00	10	250	2,500.00	3	250	750.00
IT Auditor	10	250	2,500.00	10	250	2,500.00	20	250	5,000.00	7	250	1,750.00
Total	21		5,850.00	25		7,250.00	40		11,000.00	17		4,950.00
												29,050.00