

**Resolution 2025-R-177**

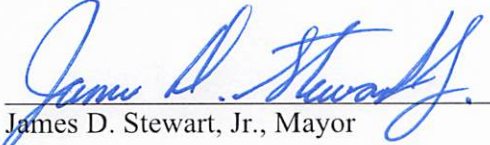
***A Resolution authorizing the execution of an Agreement  
with Warren Averett, LLC***

**BE IT HEREBY RESOLVED** by the City Council of the City of Irondale, Alabama, in regular meeting duly assembled, a quorum being present that Mayor James D. Stewart, Jr., or his designee, is hereby authorized to execute an Agreement with Warren Averett, LLC (in substantially the form attached here to as **Exhibit A**) in an amount not to exceed \$17,500 for an IT Risk Review plus \$1,200 for each additional City IP Address that is penetration tested by Warren Averett, and any and all documents necessary for the execution of said agreement.

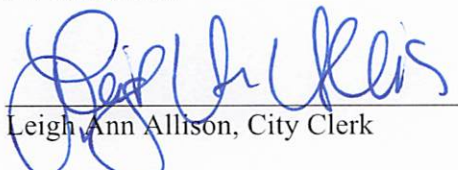
**ADOPTED & APPROVED:** This 16th day of September, 2025.

  
\_\_\_\_\_  
David Spivey, City Council President

**APPROVED:**

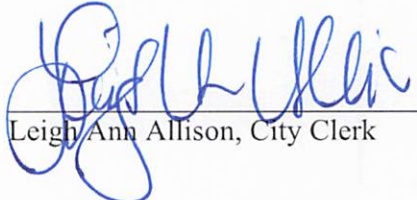
  
\_\_\_\_\_  
James D. Stewart, Jr., Mayor

**ATTESTED:**

  
\_\_\_\_\_  
Leigh Ann Allison, City Clerk

**CERTIFICATION**

I, Leigh Ann Allison, the City Clerk of the City of Irondale, Alabama, hereby certify that the above to be a true and correct copy of a resolution adopted by the City Council of the City of Irondale at its regular meeting held on the 16th day of September, 2025, as the same appears in the minutes of record of said meeting.

  
\_\_\_\_\_  
Leigh Ann Allison, City Clerk

**Exhibit A**

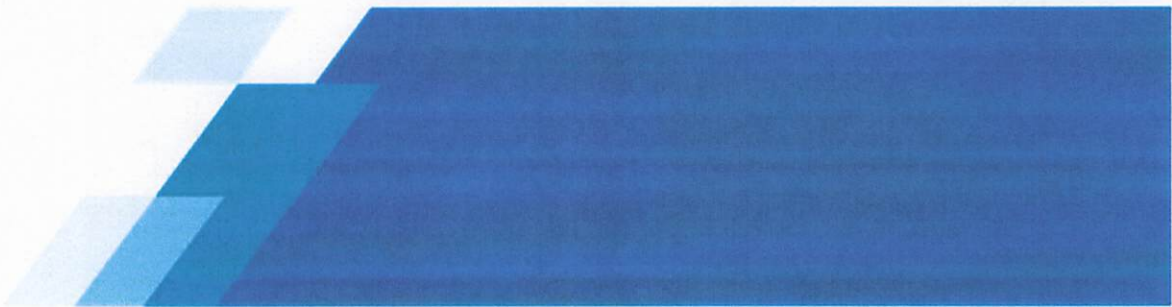
# Proposal to Serve



July 28, 2025

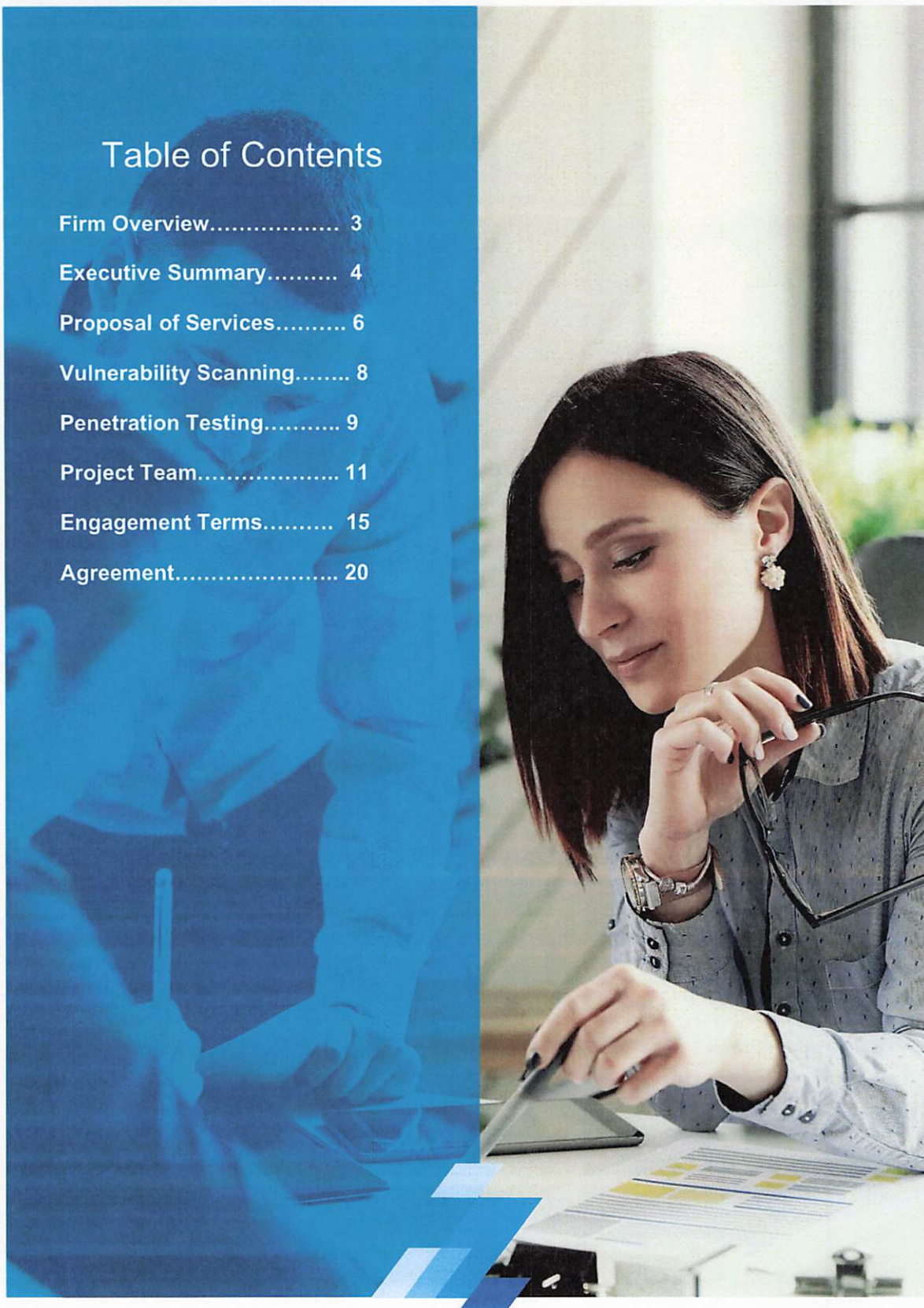
Warren Averett, LLC  
2500 Acton Road  
Birmingham, Alabama 35243

**Amy M. Williams**  
Principal | Business Consultant  
Risk Advisory & Assurance Services  
Amy.Williams@warrenaverett.com  
Direct: 205.460.3983



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# Firm Overview

## YEAR-LONG ADVISORY SERVICES

When your accounting firm behaves more like a financially minded business advisor than a transactional vendor, your institution benefits throughout the year—not just during typical financial deadlines. Warren Averett takes care of the details, so you can get back to business as usual.



**Consistent Support as You Change and Grow**



**Customized Approach**



**Leadership Available to Every Client**



**Just-Right Regional Service**



**Bench Strength Through an Experienced Team**

### About Warren Averett

When you work with Warren Averett, you're working with more than just the team on your project. You're a client of the entire firm. We offer guidance for business improvement and connections where they count. In the end, we're a resource to help you take care of important things in your business.

Warren Averett is a nationally recognized accounting and consulting firm. Whether you're a Fortune 100 company or a local nonprofit, we have the experience for your engagement. From audit, tax planning and compliance to technology consulting and human resources solutions, we listen to your needs and offer solutions.

**#9**

*Largest CPA Firm in the Southeast/Gulf Coast Combined*  
(Source: Accounting Today 2025)

**13**

*Offices*

**750+**

*Employees*

**#49**

*Largest CPA Firm in the U.S.*  
(Source: Accounting Today 2025)



## Executive Summary

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### Confidentiality

Each party acknowledges that it and its employee may acquire information that is proprietary or confidential to the other party. Each party shall hold such information in strict confidence and shall not disclose any such information to any third party without prior written approval.

### Executive Summary

Warren Averett, LLC, is grateful for the opportunity to propose providing an IT Risk Review for the City of Irondale, Alabama. Each year, our Risk Advisory and Assurance Services (RAAS) team conducts over 200 information technology and security-related engagements, including reviews, risk assessments, audits, and process improvement evaluations. These projects provide valuable insights into industry trends and security best practices, enabling organizations to make proactive, informed decisions to mitigate risk.

Our team—comprising Certified Public Accountants and certified information security professionals (CISA, CISSP, CISM)—performs control testing and documentation, offering best practice recommendations to enhance your IT control environment and overall risk posture. The RAAS group is committed to educating organizations on the importance of ongoing system reviews and risk assessments. We actively participate in and lead certification and educational forums to stay current with evolving standards and trends, ensuring our clients receive the most up-to-date guidance.

### Agreed Upon Framework

For this engagement, our team will follow industry and vendor best practices, guided by the COBIT (Control Objectives for Information and Related Technologies) framework. Developed by ISACA, COBIT is a globally recognized standard for IT governance and management. It helps organizations align technology with business goals, deliver value, and manage risk effectively.

COBIT focuses on four key domains:

- Planning and Organization
- Acquisition and Implementation
- Delivery and Support
- Monitoring and Evaluation

Our assessment will be based on information gathered through personnel interviews, general observations, automated vulnerability scans, and system/software inspections at the City of Irondale's primary office. We will evaluate servers, mission-critical applications, core network components, and a representative sample of endpoint devices and infrastructure. If applicable, a physical inspection of equipment and facilities will also be conducted—either onsite or remotely, based on your company's preferences.

Our findings will be based solely on the accuracy and completeness of the information provided during the assessment. We cannot assume responsibility for systems not made available for review or for undocumented issues.

### **Key Considerations for Implementation and Management**

When implementing and maintaining information systems, it is essential to consider the following control categories:

- **Physical Controls:** Safeguards related to the physical setup and servicing of systems.
- **Technical Controls:** Measures that ensure systems function securely and are protected from electronic threats.
- **Administrative Controls:** Internal policies, procedures, and organizational practices that support security and functionality.

These controls form the foundation for sound decision-making and technology implementation. Each proposed solution should address all three control areas (physical, technical, and administrative).

### **Overarching Principles for the City of Irondale's Information Systems**

Your systems should:

- Provide efficient access for both local and remote users.
- Ensure high-quality service for systems, applications, and data access.
- Maintain system integrity and security.
- Support business continuity with robust incident response and change management.
- Adopt scalable, current technologies that meet organizational needs for at least the next three years.

### **3<sup>rd</sup> Party Vendor Considerations**

To support the assessment, the City of Irondale will be asked to provide a list of third-party service vendors, including service descriptions and contact information. Warren Averett will coordinate introductions and, with your authorization, communicate directly with these vendors. We may also request existing control review artifacts and, if permitted, enable vendors to upload materials directly to us.

### **Optional Risk Services**

If the City of Irondale chooses to include optional Penetration Testing and Web Application Scanning, our experts will ethically test your infrastructure for vulnerabilities. With proper authorization, we will simulate real-world attack scenarios to identify and document potential security issues. These findings will be presented in a separate report to support remediation efforts. For any audit client of the Firm, all findings from Penetration Testing or Web Application Scanning will be provided as informational best-practice recommendations and not as formal control assessments.

### **Assessment Deliverables**

Upon completion of the engagement, Warren Averett will deliver a comprehensive Report of Findings. This report will include formal findings, actionable recommendations, and objective management considerations, along with a separate executive summary. The content will be based on our extensive IT examination experience and aligned with COBIT methodology.

The project start date and expected report delivery timeline will be confirmed during a formal project kickoff call once the engagement is finalized.

# Proposal of Services

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## Overview of Services

Warren Averett's Risk Advisory and Assurance Services (RAAS) team will work under the guidance of an authorized representative from your organization to conduct an IT Risk Review for the City of Irondale. This review will help ensure that your technology systems are secure, reliable, and aligned with industry best practices.

## A. Overall Goals

Warren Averett will take a close look at the hardware and software used by the City of Irondale to see how well they support your business, especially when it comes to protecting sensitive information. Warren Averett will focus on:

- Whether your current systems meet the needs of your business
- How stable and dependable your systems are
- Any risks to your organization and how well your current controls address them

## B. Areas of Focus

### 1. IT Leadership and Structure

Warren Averett will evaluate how your IT department is organized and how it supports the rest of the company. This includes:

- Talking with leadership and IT staff to understand roles and responsibilities
- Reviewing how IT projects are managed and how success is measured
- Looking at your technology policies and how well they're followed
- Getting feedback from other departments about their experience with IT support
- Checking how non-IT teams handle sensitive information

### 2. Network and Security

Warren Averett will assess your current technology setup to understand how well it performs and how secure it is. This includes:

- Reviewing your network equipment and security tools (like firewalls and antivirus software)
- Checking how your systems are set up to protect against unauthorized access
- Looking at how employees connect remotely (e.g., VPN or remote desktop)
- Reviewing how printers and scanners are set up
- Making sure your server rooms are physically secure and properly cooled

### 3. Business Continuity

Warren Averett will review your backup systems and disaster recovery plans to make sure your data is protected and can be restored quickly if needed. This includes:

- Evaluating how often backups are done and how quickly systems can be restored
- Reviewing your data retention policies and offering suggestions based on existing industry-based best practices

### 4. Policies and Procedures

Warren Averett will review your existing documentation to ensure your policies are clear, up to date, and effective. This includes:

- IT policies like acceptable use, data security, and backup recovery
- Plans for how to respond to service outages or data breaches

- Procedures for managing changes, regarding user access provisioning and deprovisioning and maintaining software and infrastructure
- Steps to take in case of a security incident, including who to contact and what actions to take

### **C. Expected Outcomes**

By the end of this review, the City of Irondale can expect:

- A clear understanding of how current IT systems align with industry standards and business needs
- Identification of key risks and areas for improvement in IT operations and security
- Practical, prioritized recommendations based on the COBIT framework to strengthen IT governance, security, and resilience
- Improved documentation and clarity around IT policies and procedures
- Greater confidence in the organization's ability to protect sensitive data and recover from disruptions

## Vulnerability Scanning (included)

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### Vulnerability Scanning Overview

As part of this engagement, Warren Averett, LLC will include Vulnerability Scanning to proactively identify potential security weaknesses in the City of Irondale's network. While public-facing servers are essential for communication and data exchange, they can also expose systems to potential threats. This scanning process will help determine where and how the Client's systems may be vulnerable to exploitation.

### Scanning Process

The vulnerability scan will be conducted onsite, targeting specific subnets within the City of Irondale's primary network. We use a commercial-grade vulnerability scanner equipped with industry-leading software. Prior to each engagement, the scanner is updated to ensure it includes the latest vulnerability database, is fully patched, virus-scanned, and arrives onsite in a secure and clean state.

### Purpose and Benefits

Once connected to the network, the scanner will take an inventory all devices that could impact the organization's security. This process helps identify:

- End-of-life or forgotten devices
- Incomplete or failed security patching
- Expired security subscriptions (e.g., antivirus)
- Known vulnerabilities present on the network

This information enables the City of Irondale to better understand its current risk exposure and take informed steps toward remediation.

### Operational Considerations

Although vulnerability scanning typically runs without disruption, it can generate significant network traffic. In rare cases, this may reveal weaknesses that require a switch or server reboot.

### Post-Scan Reporting

After the scan is completed, the device will be removed from the network. The collected data will be analyzed at Warren Averett's facilities and compiled into a formal report summarizing the findings and recommendations.

## Penetration Testing (optional)

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Warren Averett, LLC's network penetration testing services, conducted with a formalized methodology, will provide reporting on the perceived ability of malicious hackers to gain access to the City of Irondale's network. Warren Averett will provide this service in order to help the Client proactively assess and rank their existing or possible risks; however, we will not make any management decisions for the client related to issues or concerns found.

Penetration Testing is an invaluable part of assessing areas that might be exploited and exposing areas of existing risk. This is an optional but recommended service.

Our network penetration testing services include the following activities:

- develop a testing plan and schedule
- validate and test all external IP ranges
- perform tests as vulnerabilities are discovered
- document testing and exploitation (if any)
- analyze results and
- provide reports and a suggested remediation plan

### Purpose

The purpose of this document is to define the boundaries and constraints that Warren Averett, LLC must abide by during penetration testing activities, if services are engaged by the Client. It is necessary to define a set of rules of what is and is not acceptable during testing activities. Penetration testing will occur in accordance with rules and restrictions set forth in the scope section of this document. Penetration testing will follow methodologies outlined in National Institute of Standards and Technology special publication 800-115.

### Assumptions & Limitations

Warren Averett, LLC assumes the client's named systems are stable and available for testing at any time unless otherwise specified by the Client. Penetration testing will be conducted in a manner so as not to expose company data to the Internet and will be conducted from a secure facility.

### Risks

With any type of intrusive testing or scanning there are inherent risks; server downtime, data corruption, or even loss of data is possibilities during testing of this nature. Warren Averett, LLC will take precautions to reduce or eliminate the risk of downtime or data loss. *The Client should ensure that all named servers have adequate backups and personnel should have knowledge of techniques to restore the applications to full functionality in case of data loss or server downtime.*

### Tools

The following applications represent some of the software utilized during this engagement. Warren Averett, LLC also utilizes various other open source and proprietary scripts:

- Nessus
- Metasploit
- Acunetix
- Canvas
- Nmap

### **Web Application Scanning**

The scanning of a Web Application is a form of Penetration Testing. The service is performed by a Certified Ethical Hacker (CEH) who, in conjunction with industry leading software, will perform simulated attacks against an application and analyze the results. A web application scanning service crawls a website for vulnerabilities within web applications that may expose an organization.

By design, many web applications are publicly available on the internet and are designed to market and service business transactions for organizations and fall under these regulations. This provides hackers with direct and easy access to your business and provides virtually unlimited attempts for them to test their hacks against your application. Web applications are now one of the biggest risks for an organization's security. Inherently they are much more difficult to defend versus traditional applications that benefit from the security infrastructure already in deployment. Often web applications are not compliant with Payer Card Industry Data Security Standards (PCI DSS) standard requirements, and many web applications are not compliant with criteria of ASV scanning by PCI DSS.

In order to detect and properly defend against web application threats you must first have the capability to identify these vulnerabilities. This includes performing web application vulnerability assessment scanning.

### **Reporting**

Delivery of a final report will occur within 30-45 business days of completion of all testing and scanning unless otherwise discussed. *Critical vulnerabilities will be communicated as soon as discovered.*

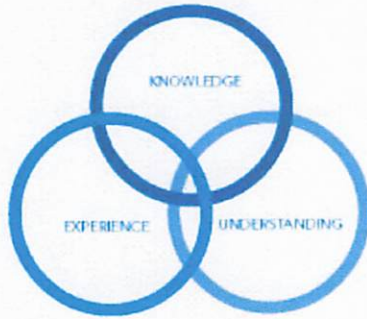
This detailed report will also include remediation recommendations along with the raw data from all testing which will be included as part of the reporting. Electronic report distribution occurs utilizing secure transmission methods.

## Get To Know Your Team

### WARREN AVERETT TEAM QUALIFICATIONS

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#### Direct access to leadership



At Warren Averett, our goal is to have a thorough un At Warren Averett, our goal is to gain a thorough understanding of the City of Irondale’s operations to deliver meaningful, value-added solutions.

We encourage open and frequent communication and are available to meet regularly to stay aligned with your planning goals and development needs.

Each engagement is led by a dedicated leader and supported by a team selected for their industry-specific knowledge and experience. As a valued client, you can expect timely responses and the highest level of technical expertise.

We work closely with management to deliver requested services and remain flexible to adjust our approach as your needs evolve.

Our philosophy of high-level involvement by our Members helps reduce re-work and ensure the timely completion of reviews. Our commitment to you of timely Member and quality control reviews will significantly reduce the number of questions that arise after fieldwork.

We have outlined our proposed engagement team on the following pages.



INTENSE CLIENT FOCUS

## PAUL M. PERRY, FHFMA, CISM, CITP, CPA, CDPSE

Member | Risk Advisory & Assurance Services

D 205.769.3251 | F 205.979.6313

2500 Acton Road | Birmingham, Alabama 35243

[Paul.Perry@warrenaverett.com](mailto:Paul.Perry@warrenaverett.com)

Paul Perry has been with the firm since 2004 and is a Member and the practice leader of the Risk Advisory & Assurance Services Group. Paul and his team focus on cybersecurity, information technology-related projects, risk assessments, internal controls, internal audit, and control-related projects, including SOC engagements. Paul is also the leader of the firm's Data Analysis Group, a team of individuals within the firm who provide data analysis solutions to both internal and external clients. For more than 11 years, he specialized in auditing and assurance services, serving clients in the nonprofit, governmental, financial, insurance and healthcare facilities/hospital industries. Paul holds the Certified Information Technology Professional (CITP) certification, awarded to CPAs who possess both information technology and business expertise. Paul is a thought leader, published columnist and performs 20+ presentations a year on a wide variety of technology and control-related topics to groups including corporate clients, ASCPA, HFMA, IIA and ISACA. He also offers insight to business leaders as a co-host of Warren Averett's podcast, The Wrap.

### Designations and Certifications

Fellow of the Healthcare Financial Management Association  
Certified Information Security Manager  
Certified Information Technology Professional  
Certified Public Accountant  
Certified Data Privacy Solutions Engineer

### Areas of Special Emphasis

Accounting Advisory Services, Cybersecurity, Data Analysis, Data Security, Employee Benefit Plan Audits, External Audits, Information Technology Projects, Internal Control Assessments, Review Assurance Services, System and Organization Controls

### Education

Bachelor of Business Administration, Accounting and Information Systems Emphasis  
Troy University, Troy, AL

### Professional Affiliations

- Healthcare Financial Management Association
- Information Systems Audit and Control Association
- American Institute of Certified Public Accountants, SOC Peer Review Specialist
- Alabama Society of Certified Public Accountants

### Community Involvement

- Troy University Sorrell College of Business, Executive Advisory Council
- AICPA, CITP Credential Committee
- AICPA, ASEC SOC 2 Working Group
- Alabama Society of CPAs, Board of Directors

### Ask Me About

- Providing clients advice on improvements to internal controls
- Importance of creating a cybersecurity-minded society



PASSION TO WIN

## AMY M. WILLIAMS

Principal | Risk Advisory & Assurance Services

D 205.460.3983 | F 205.979.6313  
2500 Acton Road | Birmingham, AL 35243  
[Amy.Williams@warrenaverett.com](mailto:Amy.Williams@warrenaverett.com)

Amy M. Williams serves as a Principal and a Senior Business Consultant within Warren Averett's Risk Advisory & Assurance Services Group. This practice area performs over 200 information technology and security-related projects (reviews, risk assessments, audits, etc.) on an annual basis. Her role is primarily to offer insight into industry trends for security best practices and aid companies in making proactive decisions to mitigate risk.

Amy is highly motivated to connect our firm's clients to valuable and knowledgeable resources within Warren Averett—whether that's relative to IT security, business fraud prevention or compliance. It is also her job to advocate for the needs of her clients. She is a published author and regular speaker on topics such as internal controls, information technology and cybersecurity awareness.

Amy is responsible for assuring excellence in our work product, building stronger client relationships and ensuring Warren Averett provides a consistently superior client experience.

### Areas of Special Emphasis

Risk Advisory & Assurance Services, Internal Control Assessments, Review Assurance Services, SSAE18/System & Organization Controls, IT Risk Assessments, IT Critical Vendor Reviews, Penetration Testing, Vulnerability Scanning, Cybersecurity Awareness & Training, Strategic IT Planning Assistance, Business Continuity Solutions, Business Software & Software Consulting, Technology Services

### Education

Bachelor of Arts in Communications,  
Emphasis in Business Communications  
Texas Tech University, Lubbock, TX

### Professional Affiliations

Information Systems Audit and Control Association (ISACA)  
InfraGard – InfraGard Birmingham Members Alliance  
Women in Cybersecurity (WiCyS)  
Birmingham Business Journal's Top 40 Under 40, 2018  
President, Custom Made Kid Foundation

### Ask Me About

Demystifying cybersecurity  
"Process sleuthing" and how it might be able to help strengthen your organization's internal controls and operational integrity  
My heart for adoption and foster care which led me to create the Custom Made Kid Foundation, a 501(c)3 nonprofit that aids families who are adopting  
My background as a health nut  
My obsession with our family's English Cream Golden Retriever, Riggins, and our mini Goldendoodle, Murphy



## SCOTT PRUITT, CISM, CDPSE, CISA

Technology Risk Principal | Risk Advisory & Assurances Services

D 205.769.3375 | F 205.979.6313

2500 Acton Road | Birmingham, AL 35243

[Scott.Pruitt@warrenaverett.com](mailto:Scott.Pruitt@warrenaverett.com)

Scott Pruitt joined Warren Averett in 2006 as the Manager of Technology Services in the firm's internal Information Technology Group managing the User Services team. Scott is now leveraging his more than 25 years of ITSM expertise to assist clients with their own Information Systems as a member of the firm's Risk and Controls Division of Corporate Advisory Services. Scott's responsibilities include IT risk assessments, preparation of IT general control reviews, CMMC assessments and SOC 2 Reports. Scott is involved in the Firm's Outsourced CIO offerings and is also a published author and regular speaker on topics such as cybersecurity, information technology governance and other aspects of information technology. Scott resides in Pelham with his wife and son.

### ENTREPRENEURSHIP

#### Designations and Certifications

Certified Information Security Manager  
Certified Data Privacy Solutions Engineer  
Certified Information Systems Auditor  
Microsoft Certified Professional (MCP)  
COMPTIA A+ Certifications

#### Areas of Special Emphasis

[Information Technology Management](#), [CMMC](#),  
[Security Risk Controls](#), [Outsourced CIO Management](#)

#### Professional Affiliations

- Information Systems Audit and Control Association
- InfraGard – InfraGard Birmingham Members Alliance Board of Directors (2021 to present), Treasurer of the Birmingham Chapter

#### Community Involvement

- Pelham Youth Sports Football Coach

#### Ask Me About

- How to improve your company's network security
- Evaluation of your company's cybersecurity program
- Ways technology can enable your business
- My passion for football

# Terms of Engagement

July 28, 2025

## Engagement

Warren Averett, LLC is pleased to confirm our understanding of the services we are to provide for the City of Irondale (the "Client") and any of its affiliated entities. This agreement confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

## Detection

This engagement will not include any procedures designed to detect fraud, theft, or illegal acts, and Client agrees that we will have no responsibility to do so.

## Client Responsibilities

Client represents they have the requisite knowledge, skills and experience to evaluate the Services to be provided by Warren Averett. Client shall be solely and exclusively responsible for, among other things: (i) making all management decisions and performing all management functions; (ii) designating a knowledgeable employee within senior management, to oversee the Services on behalf of Client; (iii) evaluating the adequacy of the Services and the contents of any Deliverable (as defined below); and (iv) accepting responsibility for results of the Services.

## Scope & Fees

Warren Averett, LLC proposes to provide the City of Irondale with Proactive IT Risk Review. Fees are based on the client's selections below:

**IT Risk Review - \$15,000**  
(Vulnerability Scanning is included)

Initial to Accept WAS  
Initial to Decline \_\_\_\_\_

## Penetration Testing:

First IP Address: \$2,500  
Each Additional IP Address: \$1,200 Total Address Count \_\_\_\_\_

Initial to Accept WAS  
Initial to Decline \_\_\_\_\_

The IPs that have been provided to be assessed are as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The client may elect to test all of their external facing IP addresses or may choose a representative sampling of the environment and expand the scope if issues should be found during testing. The decision of what to consider "in scope" for the Penetration and Web Application portion is left entirely up to the client's discretion and preferences. The formal Scope of Work will be confirmed in advance of testing in a separate "Rules of Engagement" document provided by the firm's Penetration Testing team.

## Deliverables

Upon conclusion of the review portion, Warren Averett will issue a Report of Findings. The report will include documentation of current practices and recommended improvements. It should be

noted that with the nature of performing any internal control assessment, there could be internal control deficiencies, significant deficiencies or material weaknesses in internal controls that are not identified. The client's management is responsible for the adequacy of the internal control structure.

#### **Use of Deliverables**

Upon conclusion of the review portion, Warren Averett will issue a Report of Findings and an Executive Summary Report. The findings report will include documentation of current practices and recommended improvements. The Executive Summary will outline a high-level overview of the current technology risk landscape, followed by a phased action plan to mitigate and monitor key risks. It should be noted that with the nature of performing any internal control assessment, there could be internal control deficiencies, significant deficiencies or material weaknesses in internal controls that are not identified. The client's management is responsible for the adequacy of the internal control structure.

#### **Travel**

Travel, meals, and out of pocket expenses, if applicable, are not included in the fees outlined for the engagement. Mileage expenses will be computed at the current IRS rate to/from our premises to your physical location(s) and will be invoiced separately.

#### **Billing**

Invoices are due upon receipt. In the event that payment is not received within 30 days of the due date, the Client will be assessed interest charges of one percent per month on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is suspended or terminated as a result of nonpayment, the Client agrees that we will not be responsible for the Client's failure to meet government and other filing deadlines, or for penalties or interest that may be assessed against the Client resulting from the Client's failure to meet such deadlines.

#### **Detection**

This engagement will not include any procedures designed to detect theft or illegal acts that are immaterial to the financial statements, and the Client agrees that we will have no responsibility to do so.

#### **Employment**

In the event you desire to employ a current employee of Warren Averett, LLC or a previous employee of Warren Averett, LLC whose termination date is within 6 months of the date services were provided to you by us, you agree to consult with us concerning such employment. In addition, if you employ such employee, you agree Warren Averett, LLC has the option to receive a reasonable placement fee from you, in an amount determined by us not exceeding 25% of employee's annual compensation at the time of termination.

#### **Legal Fees**

In addition to the fees for services described in this agreement, the Client agrees to pay legal fees incurred in connection with any suit to recover fees due from you on this engagement or to enforce the terms of this Agreement, and legal fees incurred by Warren Averett, LLC in responding to any third-party request for production and/or subpoenas and/or depositions or other testimony related to your records and our work done for you in connection with an engagement thereon.

### **Limitations of Liability**

Warren Averett, LLC's maximum liability to the Client for any reason shall be limited to the fees paid by the Client for the services or work product giving rise to the liability except and to the extent finally determined to have resulted from our willful misconduct. Without limiting the foregoing, Warren Averett, LLC's liability under this agreement is limited to the actual and direct damages incurred by the Client arising out of or related to Warren Averett, LLC's performance hereunder. In no event shall Warren Averett, LLC be liable for any incidental, consequential, special, indirect, punitive or third-party damages or claims, including, without limitation, lost profits or revenue, lost savings, lost productivity, loss of data, loss of use of equipment and loss from interruption of business, regardless of whether the form of action is based upon breach of warranty, breach of contract, negligence, strict liability in tort or any other legal theory even if Warren Averett, LLC has been advised about the possibility of such damages. Warren Averett, LLC's members, principals and employees shall have no liability or obligations arising out of this engagement letter. Client agrees that should Client bring any claim or other legal proceeding of any nature arising from the services provided pursuant to this engagement letter, such claim or legal proceeding shall only be pursued against Warren Averett, LLC.

### **Indemnity**

The Client agrees to release, defend, indemnify and hold Warren Averett, LLC and its members, managers, officers and employees and the respective heirs, executors, personal representatives, successors, and assigns of each of them harmless from any and all claims which arise from knowing misrepresentations to Warren Averett, LLC by the Client, including its management, board of directors, employees and other duly authorized representatives, or intentional withholding or concealment of information from Warren Averett, LLC by the Client.

### **Dispute Resolution**

By signing this agreement, you agree that any controversies, issues, disputes or claims ("Disputes") arising out of or relating to this Agreement, or any services provided by Warren Averett, LLC, shall be RESOLVED EXCLUSIVELY BY BINDING ARBITRATION administered by the American Arbitration Association (the "AAA") in accordance with the Commercial Arbitration Rules of the AAA then in effect; provided, that, by written notice delivered to you prior to or after the initiation of any arbitration claim, Warren Averett, LLC as the defendant in a Dispute may elect (a) that the Dispute shall be resolved pursuant to litigation in an Agreed Court (as defined below) and/or (b) submitted to nonbinding mediation prior to the commencement or continuation of an arbitration claim or lawsuit. If any Dispute is not arbitrated for any reason, (i) any litigation, proceedings or other legal actions related to a Dispute shall be instituted in the courts in the state of the service provider, or if it has jurisdiction, a Federal court in Birmingham, Alabama (the "Agreed Courts") and (ii) the parties, for themselves and their successors and assigns, hereby WAIVE TRIAL BY JURY OF ANY DISPUTE. Each party to this Agreement irrevocably submits to the exclusive jurisdiction of the Agreed Courts in connection with any such litigation, action or proceeding. Each party to this Agreement irrevocably waives, to the fullest extent permitted by applicable law, any defense or objection it may now or hereafter have to the laying of venue of any proceeding brought in the Agreed Courts, and any claim that any proceeding brought in any such court has been brought in an inconvenient forum. The parties acknowledge that (x) they have read and understood the provisions of this agreement regarding arbitration and (y) performance of this agreement will be in interstate commerce as that term is used in the Federal Arbitration Act, 9 U.S.C. § 1 et seq., and the parties contemplate substantial interstate activity in the performance of this Agreement including, without limitation, interstate travel, the use of interstate phone lines, the use of the U. S. mail services and other interstate courier services.

### **Conditions Precedent**

Client agrees that Warren Averett, LLC shall have no liability under this Agreement or arising under this engagement unless written notice of Warren Averett, LLC's alleged liability shall have been given by Client to Warren Averett, LLC within one (1) year following the later of (i) the date the Client is informed of the engagement's termination or, (ii) the last date services were provided to the Client. If the matter cannot be resolved amongst Warren Averett, LLC and the Client within thirty (30) days of the date of such written notice (or such longer period as the parties may agree to in writing), the parties shall participate in non-binding mediation before any litigation or other dispute resolution proceeding is commenced (unless the parties jointly agree in writing to waive this requirement).

### **Invalidation**

In the event that any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this agreement.

### **Disclosure**

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your tax return information, if applicable, or other information to our service providers located abroad. If you want to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

### **Warren Averett Connect**

Warren Averett Connect is a tool for the sharing of information between the Client and Warren Averett. Warren Averett Connect is not designed to store Client information and documents. Client is responsible for maintaining backup to all Client data provided to and by Warren Averett, LLC.

### **Term**

This agreement shall survive the termination of the Client's engagement of Warren Averett, LLC.

### **Limitations**

In this engagement, we will be using information developed and information furnished by the Client. We are relying upon the Client for the accuracy and completeness of the Client's records, as well as all other information supplied. We will maintain the information provided to us in confidence within our firm and will not disclose to others the Client's confidential information except with the Client's consent or as required by law or permitted under professional standards of the accounting profession.

None of the work that we will perform under this engagement will constitute an attest engagement in accordance with generally accepted auditing standards. The advice and services provided hereunder are solely for management or for submission to taxing authorities and are to be used for no other purpose. Accordingly, our advice may not be relied upon by any other person or persons, used in connection with any other transaction, or used for any other purpose without

prior written consent. We assume no responsibility to keep the Client apprised of developments in the tax law relative to this engagement after it has been completed.

**Amendment**

The terms and conditions of this agreement (i) apply exclusively to the services specifically set forth in the "Services Provided" section herein (the "Current Specified Services") and do not apply to any other services specifically addressed in a separate Terms of Engagement entered into between Warren Averett, LLC and the Client. This agreement replaces and amends all previous Terms of Engagement entered into between Warren Averett, LLC and the Client for the services specifically set forth in the "Services Provided" section herein (the "Current Specified Services"). This agreement does not impose upon Warren Averett, LLC any additional obligations or responsibilities with respect to any other Terms of Engagement entered into between Warren Averett, LLC and the Client.

**Joint Preparation**

The parties to this Agreement represent and acknowledge that they have had an opportunity to obtain legal, financial, or other representation to assist them in drafting, negotiation, and execution of this Agreement, and that they have availed themselves of this opportunity to the extent they desired. The parties further represent and acknowledge that they jointly participated in the negotiation and drafting of this Agreement, and that any ambiguity herein shall not be construed for or against any party under the doctrine of *contra preferendum* or any other theory. The parties agree that neither party shall claim that an advantage was obtained by either party due to representation or drafting.

# Agreement

We appreciate the opportunity to be of service to you and believe this contract 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 contract, please sign a copy, and return it to:

**Amy M. Williams**  
Principal | Senior Business Consultant  
Risk Advisory & Assurance Services (RAAS)  
Email: [Amy.Williams@warrenaverett.com](mailto:Amy.Williams@warrenaverett.com)  
Phone: 205-460-3983

**Warren Averett, LLC:**

*Paul Perry*

Authorized Representative

Paul Perry

Printed name

Member

Title

10/16/2025

Date

**City of Irondale:**

*James D. Stewart Jr*

Authorized Representative

*James D. Stewart Jr*

Printed name

*Mayor*

Title

*9/17/2025*

Date