

STATE OF TEXAS §  
COUNTY OF FORT BEND §

**FOURTH AMENDMENT TO AGREEMENT FOR AUDIT SERVICES  
BETWEEN WHITLEY PENN LLP AND FORT BEND COUNTY  
PURSUANT TO FBC RFP 20-083**

**THIS AMENDMENT**, is made and entered into by and between Fort Bend County (hereinafter “County”), a body corporate and politic under the laws of the State of Texas, and Whitley Penn, LLP (hereinafter “Contractor”), a company authorized to conduct business in the State of Texas.

**WHEREAS**, the parties executed and accepted that certain *Agreement For Audit Services Between Whitley Penn LLP And Fort Bend County Pursuant To FBC RFP 20-083* on September 22, 2020 and was amended by the Parties on or around June 22, 2021, and last amended on or about October 26, 2021, and incorporated herein by reference as if set forth herein verbatim (collectively hereinafter “Agreement”);

**WHEREAS**, the parties desire to amend the Agreement to extend the Time of Performance, increase the total Maximum Compensation under the Agreement and add additional services to be provided thereunder;

**WHEREAS**, County desires that Contractor provide additional professional Audit Services (hereinafter “Services”) pursuant to FBC RFP 20-083 and as further explained in the attached Exhibit G; and

**WHEREAS**, Contractor represents that it is qualified and desires to perform such services;

**NOW, THEREFORE**, the parties do mutually agree as follows:

1. County shall pay Contractor an additional Sixty-Five Thousand dollars and 0/100 (\$65,000.00) to provide Services under the terms and conditions of the Agreement and accordance with the attached Exhibit F.
2. The Maximum Compensation payable to Contractor for Services rendered is hereby increased to an amount not to exceed Six Hundred Sixty-Five Thousand Five Hundred Fifty and 0/100 dollars (\$665,550.00) authorized as follows:

\$181,000.00	under the Agreement
\$45,250.00	under the First Amendment
\$200,900.00	under the Second Amendment
\$148,400.00	under the Second Amendment
\$25,000.00	under the Third Amendment
\$65,000.00	under this Amendment

3. In no case shall the amount paid by County for all Services under the Agreement and this Amendment exceed the Maximum Compensation without written agreement executed by both parties.
4. The parties agree the terms and conditions of the Agreement have remained in effect to date and are hereby extended to end no later than December 31, 2022.

Except as provided herein, all terms and conditions of the Agreement shall remain unchanged.

**FORT BEND COUNTY**

**WHITLEY PENN, LLP**

\_\_\_\_\_  
 KP George, County Judge

Celina Cereceres  
 Authorized Agent – Signature

\_\_\_\_\_  
 Date

Celina Cereceres  
 Authorized Agent – Printed Name

Partner  
 Title

7/7/22  
 Date

ATTEST:

\_\_\_\_\_  
 Laura Richard, County Clerk

**AUDITOR'S CERTIFICATE**

I hereby certify that funds are available in the amount of \$\_\_\_\_\_ to accomplish and pay the obligation of Fort Bend County under this contract.

\_\_\_\_\_  
 Robert Ed Sturdivant, County Auditor

Exhibit F: Engagement Letter dated September 22, 2021

Exhibit G: Vendor quote dated May 10, 2022

# Exhibit F:

Engagement Letter dated September 22, 2021

September 22, 2021

Fort Bend County  
Ed Sturdivant  
County Auditor  
301 Jackson Street  
Richmond, Texas 77469

Dear Mr. Sturdivant:

This letter sets forth our understanding for applying agreed-upon procedures to medical billings from Wellpath, LLC to Fort Bend County (the "County") for the period from July 1, 2020 through June 30, 2021.

This engagement is solely for the purpose of reporting our findings in regards to the results of the procedures performed as compared to the valuation performed by management. The procedures we will perform have been agreed to by the specified parties to this engagement listed as follows: County Auditor of Fort Bend County. The attached schedule lists the procedures to be performed.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements of the American Institute of Certified Public Accountants. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation as to the sufficiency of these procedures for the purposes of the specified parties or for any other purpose.

The agreed-upon procedures to be performed do not constitute an examination or review of the subject matter. Accordingly, we will not express an opinion or conclusion on the subject matter. If we did perform additional procedures, other matters might come to our attention that would be reported to you.

Our report will list the procedures performed and our findings. Our report will be addressed to the County Auditor of Fort Bend County and will be intended for use by and restricted to the use of the specified parties as identified above. Our report will contain such restricted-use language.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management written confirmation concerning representations made to us in connection with the agreed-upon procedures.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

In the course of our services, our firm may transmit confidential information that you provided us to third parties in order to facilitate our services. As applicable, we require confidentiality agreements with all our service providers to maintain the confidentiality of your information and, additionally, the firm will take reasonable precautions to determine that our service providers have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain ultimately responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

Josh Agren is the engagement partner for the services specified in this letter. His responsibilities include supervising Whitley Penn LLP's ("Whitley Penn") services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fee for the services will be based on the amount of time required and the difficulty of the work involved, and we estimate to be approximately \$25,000. If we approach the estimate and further work is expected, we will provide a preliminary report and recommend additional steps. Our work will be billed at the following hourly rates as provided in our response to FBC RFP 20-083: Partner – \$345, Senior Manager – \$220, Senior Associate – \$195, Associate – \$185. The County will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from the County's personnel and the assumption that unexpected circumstances will not be encountered. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation, and payment is due in Tarrant County. You agree to pay reasonable attorney fees and collection costs incurred relating to collection of fees for services performed under the terms of this engagement. In accordance with Whitley Penn policy, work may be suspended if your account becomes 30 days or more past due and will not resume until your account is paid in full. In addition, invoices not paid in full by the last day of the month will be assessed interest at a rate of one percent per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been complete even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you concerning the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The ethics of our profession prohibit the rendering of professional services where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services. Accordingly, it is important that our bills be paid promptly when received. If a situation arises in which it may appear that our independence would be questioned because of significant unpaid bills, we may be prohibited from issuing our report.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, the County and Whitley Penn agree not to demand a trial by jury in any action, proceeding, or counterclaim arising out of or relating to our services and fees for this engagement. Any controversy, dispute, or questions arising out of or in connection with this agreement or our engagement shall be determined by arbitration conducted in accordance with the rules of the American Arbitration Association, and any decision rendered by the American Arbitration Association shall be binding on both parties to this agreement. The costs of any arbitration shall be borne equally by the parties. Any and all claims in arbitration relating to or arising out of this contract/agreement shall be governed by the laws of the State of Texas and to the extent any issue regarding the arbitration is submitted to a court, including the appointment of arbitrators or confirmation of an award, the District courts in Tarrant County shall have exclusive jurisdiction. Any action arising out of this agreement or the services provided shall be initiated within two years of the service provided.

This letter replaces and supersedes any previous proposals, correspondence, and understanding, whether written or oral. The agreements contained in this engagement letter shall survive the completion or termination of this engagement.

The documentation for this engagement is the property of Whitley Penn and constitutes confidential information. However, we may be requested to make certain documentation available to various regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such documentation will be provided under the supervision of Whitley Penn's personnel. Furthermore, upon request, we may provide copies of selected documentation to the applicable regulator. The regulator may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

To ensure that Whitley Penn's independence is not impaired under the American Institute of Certified Public Accountants' *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

Mr. Sturdivant  
Fort Bend County

September 22, 2021  
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We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

*Whitley Penn LLP*

RESPONSE:

This letter correctly sets forth our understanding.

Fort Bend County

Acknowledged and agreed on behalf of Fort Bend County by:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Schedule A

1. Interview personnel on procedures for referring and providing medical care.
2. Obtain detail of medical billings.
3. Analyze increase in medical billings.
4. Identify and isolate large or unusual charges and investigate.
5. Report findings.



# Exhibit G:

Vendor Quote dated May 10, 2022

May 10, 2022

Ed Sturdivant  
 Fort Bend County Auditor  
 301 Jackson St. #701  
 Richmond, Texas 77469  
 Dear Mr. Sturdivant

We are pleased to provide you with our Statement of Work related to Fort Bend County (the “County”) contract review procedures. We will review the contracts of seven (7) companies. We have listed those companies along with the contract amounts, contract period, with all amendments taken into consideration.

Company	Description	Contract Amount	Contract Period
Texas Black Expo, Inc.	Phase I & II – Nutrition Program Support Services	\$5,600,000	12/30/2020 to 3/31/2022
Texas Black Expo, Inc.	(Phase III) - Nutrition Program Support Services	\$7,000,000	5/25/2021 to 3/31/2022
MPACT Strategic Consulting, LLC	Emergency Management and Grant Management Services COVID-19	\$9,516,600	4/14/2020 to 5/31/2022
MPACT Strategic Consulting, LLC	Grant Management Services and Administration	\$50,000	2/25/2020 to 9/30/2020
MPACT Strategic Consulting, LLC	Emergency Management and Financial Reimbursement Services Texas Severe Winter Storms (DR-4586-TX)	\$250,000	4/27/2021 to July 31, 2021
Hagerty Consulting, Inc.	Contingency All Hazards Consulting Services RFP 19-041 Secondary	\$50,000	7/9/2019 to 11/30/2022
Hagerty Consulting, Inc.	Non-Profit Assistance Program (Contingency All Hazards Consulting Services)	\$222,155	10/1/2021 to 9/30/2022
Next Wave Strategies, LLC	Community Vaccine Outreach	\$345,000	7/13/2021 to 7/12/2022 (with two one-year renewal options)
Q Consulting Partners	Child Care Voucher Program	\$233,000	7/6/2021 to 12/31/2021
Tetra Tech, Inc.	Disparity Study (Contingency All Hazards Consulting Services RFP 19-041 Primary)	\$110,388	Not executed by County (Must be completed 90 days after receipt of Notice to Proceed)
Tetra Tech, Inc.	Procurement and Technical Assistance (Contingency All Hazards Consulting Services RFP 19-041 Primary)	\$210,310	1/4/2022 to 9/30/2022
Tetra Tech, Inc.	Professional planning, consulting, and recovery services (Contingency All Hazards Consulting Services RFP 19-041 Primary)	\$610,580	7/9/2021 to 3/31/2022
Carter Brothers Consulting	Professional Consulting Services Small and Minority Business COVID-19 Recovery Fort Bend Entrepreneur Initiative (FBEI) – Phase I	\$1,250,000	6/23/2020 to 12/31/2020
Carter Brothers Consulting	Professional Consulting Services Small and Minority Business COVID-19 Recovery Fort Bend Accelerator Program (FBAP) Phase II	\$1,236,000	5/25/2021 to 12/31/2022

### Scope of Work

Our scope of work is as follows:

- Summarize all invoices to the total amounts paid by the County.
- Compare the total contract amount to the amounts paid by the County as of April 30, 2022.
- Test the invoices submitted by each company and ensure that the services and deliverables align with the contract provisions.
- Provide a summary report of our test results.

As of April 7, 2022, there was a total of 264 invoices, which are detailed below by company. We have also included the estimated sample size. We estimate there will be approximately 270 invoices as of April 30, 2022. We will expand our samples for the companies that have less than 10 invoices currently.

Company	# of Invoices	Sample Size
Texas Black Expo, Inc.	83	40
MPACT Strategic Consulting, LLC	160	40
Hagerty Consulting, Inc.	1	1
Next Wave Strategies, LLC	2	2
Q Consulting Partners	1	1
Tetra Tech, Inc.	6	6
Carter Brothers Consulting	11	11
Total	<b>264</b>	<b>101</b>

### Estimated Time and Fees

Our hourly rates as included in RFP 20-083 are as follows:

Level	Rate
Partner	\$345
Senior Manager/Manager	\$220
Senior Associate	\$195
Associate	\$185

There are some contracts that have very complex provisions and require detailed invoicing and supporting documentation. As such, we estimate a fee of \$65,000 for the work described above and plan to complete our procedures no later than December 31, 2022.

Should you have any questions about this statement of work, please do not hesitate to contact me via email ([Celina.Cereceres@whitleypenn.com](mailto:Celina.Cereceres@whitleypenn.com)) or by phone (713-377-3667).

Sincerely,

