



# Huntsville, Alabama

308 Fountain Circle  
Huntsville, AL 35801

## Cover Memo

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**Meeting Type:** City Council Regular Meeting **Meeting Date:** 1/26/2023

**File ID:** TMP-2502

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**Department:** Finance

**Subject:**

**Type of Action:** Approval/Action

Resolution for the Mayor to enter an agreement with Mauldin & Jenkins to perform the cyber security framework review.

Resolution No.

**Does this item need to be published?** No

If yes, please list preferred date(s) of publication: \_\_\_\_\_

**Finance Information:**

**Account Number:** 1000-13-13100-515370-00000000-

**City Cost Amount:** \$ 26,875.00

**Total Cost:** .26,875.00

**Special Circumstances:**

**Grant Funded:** \$ N/A

**Grant Title - CFDA or granting Agency:** N/A

**Resolution #:** N/A

**Location:** (list below)

**Address:** N/A

**District:** District 1 ☐ District 2 ☐ District 3 ☐ District 4 ☐ District 5 ☐

**Additional Comments:**

**RESOLUTION NO. 23-\_\_\_\_\_**

**BE IT RESOLVED** by the City Council of the City of Huntsville, Alabama, that the Mayor is hereby authorized to enter into an Agreement, by and between the City of Huntsville, a municipal corporation in the State of Alabama, and Mauldin & Jenkins CPAs & Advisors, which said Agreement is attached hereto and identified as "Mauldin & Jenkins CPAs & Advisors," for professional services identify, Scope of Services Letter memorializes the understanding between Mauldin & Jenkins and Client for the relationship between Mauldin & Jenkins and Client, consisting four (4) pages and the date of September 30, 2022 appearing on the margin of the first page, together with the signature of the President or President Pro Tern of the City Council, and executed copy of said document being permanently kept on file in the Office of the City Clerk-Treasurer of the City of Huntsville, Alabama.

**ADOPTED** this the 26th day of January, 2023.

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President of the City Council of  
the City of Huntsville, Alabama

**APPROVED** this the 26th day of January, 2022.

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Mayor of the City of Huntsville,  
Alabama



September 30, 2022

City of Huntsville, Alabama  
Attn: David Patton, Information Systems Security Officer  
Information Technology Services

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide the City of Huntsville, Alabama (the City) related to information technology and information systems.

#### **SCOPE OF SERVICES**

We will perform the following services for the City.

##### Cybersecurity Framework Review

We will perform a review of the suitability of the design and implementation of the City's controls to achieve its related cybersecurity control objectives considering criteria found in the *Framework for Improving Critical Infrastructure Cybersecurity, Version 1.1*, published by the National Institute of Standards and Technology on April 16, 2018 (the "NIST CSF"). We will address the controls designed to meet the City's cybersecurity control objectives. At the conclusion, we will issue a report that includes any identified gaps in controls and recommendations for improving the City's controls to meet its cybersecurity control objectives.

Our procedures are not designed to test the operating effectiveness of the controls designed to meet the City's cybersecurity control objectives. Because our review does not include procedures to perform a detailed examination of all aspects of the control environment, there is a risk that certain controls may not be suitably designed even though the review is properly planned and performed in accordance with the AICPA's Consulting Standards. In addition, our engagement cannot be relied upon to disclose all errors; known or suspected fraud and noncompliance with laws or regulations, or internal control deficiencies that may exist.

You are responsible for informing us of any (1) knowledge of any actual, suspected, or alleged fraud by management or other employees; (2) instances of noncompliance with laws and regulations; (3) deficiencies in the design of controls; (4) instances where controls have not operated as described that could have a significant effect on the achievement of the City's cybersecurity control objectives.

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement and evaluation of the City's cybersecurity control objectives; (2) access to additional information we may request for the purpose of our Cybersecurity Framework Review; and (3) unrestricted access to appropriate persons within the organization from whom we determine it necessary to obtain evidence. If you do not fulfill these responsibilities, we will communicate in writing that we are unable to complete our Cybersecurity Framework Review and must withdraw from the engagement.

You agree to assume all management responsibilities for the information technology services, best practices review services, tax services, financial statement preparation services, and any other non -attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **CONFIDENTIALITY**

Except as contemplated by the terms hereof, as required by applicable law, or pursuant to an order entered or subpoena issued by a court of competent jurisdiction, each Party shall, during the term of this Agreement and thereafter, keep confidential the terms of this Agreement and all material non-public information provided to it by the other. In ensuring the confidentiality of such information received from the other, each Party shall use the same care as it uses with its own information, but not less than reasonable care. Each Party agrees not to disclose such information to any third party, other than its employees and advisors as the Party determines have a need to know in connection with services provided hereunder, each of whom shall be advised of the confidentiality requirements of this Agreement and agree to be bound by the terms hereof.

## **DISCLAIMER OF WARRANTIES AND LIMITATION OF LIABILITY**

The services provided hereunder by Mauldin & Jenkins, LLC shall be delivered without warranty of any kind, express or implied, by operation of law or otherwise, including without limitation, any implied warranties of merchantability or fitness for a particular purpose. Mauldin & Jenkins, LLC and its members, employees, and agents shall not be liable for any indirect, special, incidental, contingent, consequential damages or other damages of any kind, even if Mauldin & Jenkins, LLC has been advised of the possibility of such damages. Mauldin & Jenkins, LLC's liability under this agreement for direct damages shall in no event exceed the charges previously paid by the City to Mauldin & Jenkins, LLC for these services as summarized under "Scope of Services" described above.

## **INDEMNIFICATION**

Due to the nature of our work, to the extent allowed by law, the City shall defend and indemnify Mauldin & Jenkins, LLC and its members, employees and agents (each an "Indemnified Party") and hold them harmless against any and all losses, claims, damages or liabilities to which an Indemnified Party may become subject arising in any manner out of or in connection with the rendering of services hereunder, unless it is judicially determined that such losses, claims, damages or liabilities resulted directly from a material breach of this Agreement or from the gross negligence or willful misconduct of Mauldin & Jenkins, LLC. These indemnification obligations shall survive the termination of this engagement letter.

## **TIMING AND PROFESSIONAL FEES**

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. We estimate that our fees will not exceed \$26,875 for this engagement and include any out of pocket expenses. In this regard, we anticipate that the City will furnish clerical and technical assistance to the extent practical. This will permit emphasis by our representatives on the more significant phases of the engagement.

Jameson Miller is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We will work with management to schedule fieldwork that is acceptable to your schedule. **We expect to begin performing these services during the fourth quarter of 2022.**

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. 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 as work progresses and are payable on presentation.

## **DELIVERABLES**

Upon completion of the work we will hold an exit conference to discuss preliminary findings and recommendations with management. We will recommend specific changes for your consideration in order to strengthen controls as necessary, considering the associated cost and related benefit of such suggestions. Subsequently, we will summarize the procedures performed by risk exposure, along with the findings and recommendations, in a formal report to the management of the City. The City has the ultimate responsibility to determine which, if any, recommendations to implement and the timing of any such implementation.

This engagement will be performed in accordance with the Consulting Standards issued by the AICPA. We understand that this report will be used internally and will not be distributed to outside parties. Should you require a report for third-party use, we would be pleased to discuss with you the requested level of service. The report is not designed to provide any third-party assurance; therefore, may not be suitable for third parties to place reliance on the report. The information that we obtain in this consulting engagement is confidential, as required by the AICPA *Code of Professional Conduct*. Therefore, your acceptance of this engagement letter will serve as your advance consent to our compliance with the above commitments.

## **ADDITIONAL UNDERSTANDING ARISING FROM THE PERFORMANCE OF ATTEST SERVICES BY MAULDIN & JENKINS**

The procedures to be performed will not constitute an audit, review or compilation of the City's financial statements or any part thereof, nor the external examination of management's assertions concerning the effectiveness of the City's internal control systems or an examination of compliance with laws, regulations or other matters. Accordingly, our performance of the procedures will not result in the expression of an opinion or any other form of assurance on the City's financial statements or any part thereof, nor an external opinion or any other form of assurance of the City's internal control systems or its compliance with laws, regulations or other matters.



You have informed us that future audits of the City may be performed in accordance with "Government Auditing Standards" (GAS) issued by the Comptroller General of the United States. GAS requires that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a nonaudit service to an existing GAS audit client or an entity for which we may be asked to provide future audit services under GAS standards, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other nonaudit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the nonaudit service to be performed. Client has agreed to designate an individual who possesses suitable skill, knowledge, or experience and that the individual understands the Services to be performed sufficiently to oversee them.

Accordingly, the management of the City agrees to the following:

1. The City has designated David Patton, CISSP, CISA, and Information Systems Security Officer, a senior member of management, who possesses suitable skill, knowledge, and experience to oversee the Services.
2. The City will assume all management responsibilities for subject matter and scope of the Services.
3. The City will evaluate the adequacy and results of the Services performed.
4. The City accepts responsibility for the results and ultimate use of the Services.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of this engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. We assure you this work will receive our closest attention.

Sincerely,

MAULDIN & JENKINS, LLC



Jameson A. Miller

RESPONSE:

This letter correctly sets forth the understanding of City of Huntsville, Alabama.

By: W.M. [Signature]

Title: ITS Director