

**RESOLUTION NO. 2015-04-23B**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS AUTHORIZING EXECUTION OF AN ADDENDUM TO AN ENGAGEMENT LETTER DATED JANUARY 21, 2014 BETWEEN THE CITY OF OVERTON ("CITY") AND PROTHRO WILHELMI AND COMPANY P.L.L.C ("CPA") THAT DEFINES WORK TO BE DONE TO COMPLETE AUDIT WORK ON CITY'S FINANCIAL STATEMENTS FOR THE PERIOD ENDING SEPTEMBER 30, 2011 IN AN ESTIMATED AMOUNT OF \$8,500.**

**ADDENDUM TO AN AGREEMENT BETWEEN CITY OF OVERTON AND PROTHRO WILHELMI AND COMPANY P.L.L.C**

This is an Addendum to an Agreement, made and entered into, by and between, **CITY OF OVERTON ("CITY") AND PROTHRO WILHELMI AND COMPANY P.L.L.C ("CPA")**.

**WITNESSETH:**

**WHEREAS**, CITY executed an engagement letter with CPA on January 21, 2014 for CPA to conduct an audit of CITY's Financial Statements for the period ending September 30, 2012; and

**WHEREAS**, CPA has determined that an additional 80 hours will be needed to complete the audit at a total cost estimated \$8,500; and

**WHEREAS**, CITY is absolutely required to have the audit completed as expeditiously as possible; and

**WHEREAS**, CPA has prepared an "Engagement Letter Addendum" as shown in Exhibit A which is attached hereto and incorporated herein for all purposes.

***NOW, THEREFORE, BE IT AGREED BY THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS THAT:***

The Mayor is granted authority to execute the "Engagement Letter Addendum" as it appears in EXHIBIT A, attached; and

that invoices submitted by the CPA for payment as work proceeds, shall be approved for payment by the City Manager; and

that the Addendum contains all of the understandings and agreements between the parties with respect to the subject matter hereof, and the terms and conditions of the agreement may be changed only by written amendments agreed to by both parties and shall be construed in accordance with and governed by the laws of the State of Texas; and

that the Original engagement letter and this addendum contain the entire Agreement between CPA and CITY and any other agreements or representations between the parties hereto not expressly set forth in said Agreement documents are null and void and of no force and effect.

IN WITNESS WHEREOF THIS AGREEMENT IS ENTERED INTO ON THIS 23<sup>rd</sup> DAY OF APRIL, 2015.

FOR CITY

BY:

*C.R. Evans Jr.*

C.R. Evans Jr., Mayor



ATTEST:

*Charles L. Cunningham*

Charles L. Cunningham, City Manager

EXHIBIT A

ETERNAL VALUES

INFINITE POTENTIAL



Engagement Letter Addendum

March 30, 2015

City of Overton  
1200 S. Commerce Street  
Overton, Texas 75684

Dear Mr. Cunningham:

This letter constitutes an addendum to our original engagement letter dated January 21, 2014. The purpose of this letter is to inform you of the remaining time it will require to complete the September 30, 2012 audit.

The remaining work relates to testing assets and liabilities that couldn't be tested in connection with the audit of the financial statements as of September 30, 2011. Our estimate includes the following:

- 1. Audit Planning – 3 hours
- 2. Audit Fieldwork – 37 hours
- 3. Report Preparation – 40 hours  
80 hours

We estimate our fee for the remaining work to be \$8,500. We will work with management of the City to minimize our hours and related costs.

All the terms of our original engagement letter will apply to this addendum. This addendum will become effective as soon as you sign and date the original and copy of this letter and return the signed copy to us.

Sincerely,  
PROTHRO, WILHELMI & COMPANY, P.L.L.C.

*Walter K. Wilhelmi*  
Walter K. Wilhelmi, CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Overton.

By: *C.R. Evans, Jr.*  
Title: *Mayor*  
Date: *April 24, 2015*

PROTHRO, WILHELMI AND COMPANY, PLLC  
CERTIFIED PUBLIC ACCOUNTANTS