

AMENDMENT NO. 1
PROFESSIONAL SERVICE AGREEMENT
BAKER TILLY ADVISORY GROUP LP.

This Amendment No. 1 ("Amendment No. 1") to the Professional Service Agreement ("Agreement") is entered into by and between Baker Tilly Advisory Group LP (hereinafter referred to as "Baker Tilly") and the City of Oklahoma City (hereinafter referred to as "the City") a public body organized under the laws of the State of Oklahoma and any of its public trusts participating in this Agreement.

WITNESSETH:

WHEREAS, on April 2, 2024, the City implemented a new financial system using the Oracle Cloud Enterprise Resource Planning system; and

WHEREAS, due to the complexities of the new system and the limited time available to achieve proficiency in generating reports, it became necessary to engage a professional consultant to assist in preparing the City's Annual Comprehensive Financial Report (ACFR) using the new system; and

WHEREAS, there were requirements to have the ACFR completed within specific timeframes due to multiple requirements from various entities; and

WHEREAS, City staff contacted two different vendors recommended by Oracle to determine if they possessed the skill to perform the necessary services and the associated cost. Baker Tilly was the only company that could provide the depth of staffing, expertise and availability to provide this service to the City; and

WHEREAS, Finance staff certified that this was an emergency situation that could have resulted in the potential loss of the City's AAA bond rating if the ACFR was not completed accurately and timely; therefore, there was not adequate time to follow the City's Purchasing Policies and Procedures for Professional Consultant Selection (Request for Proposals); and

WHEREAS, Due to the emergency nature of this need, the Finance Department initiated this Agreement with Baker Tilly prior to Council approval; and

WHEREAS, Section 14 of the Agreement states that the Agreement cannot be amended unless in writing and signed by duly authorized representatives of each party; and

WHEREAS, City Council approved the Agreement on November 5, 2024 (Item No. AV.) and the Agreement period was effective from October 28, 2024 through February 15, 2025; and

WHEREAS, the parties now wish to modify the agreement expiration date from February 15, 2025 to May 30, 2025; and

WHEREAS, a change request is required to amend the scope of work to extend Oracle and Compliance & Reporting support for the City and incorporate additional hours for support services provided to the OKC Airport Trust (“OCAT”); and

WHEREAS, this amendment will extend the existing support activities from March 31, 2025, to May 30, 2025, and expand the scope of Oracle Cloud and ACFR support across the City, establishing a framework for Managed Services support (issue resolution) during the period from April to May 2025; and

WHEREAS, the proposed changes will result in a 10-week extension to the project timeline, along with an increase of 1,470 support hours and an additional \$416,000.00 to the project budget.

NOW, THEREFORE, it is mutually agreed by the Parties to amend the Agreement. All provisions of the October 28, 2024, Agreement shall remain the same and in full force and effect except for the following amendments indicated by underlying and strikethroughs. The Whereas clauses above are incorporated herein as apart of the Agreement and not mere recitals.

- I. Subsection (k) is hereby inserted under Section 14. Miscellaneous, and will read in its entirety as follows:

Section 14. Miscellaneous

(k) Subject to completion of Baker Tilly’s client acceptance and conflicts process, any Public Trust of which The City of Oklahoma City is the beneficiary may choose to avail itself of the goods or services from the Professional Service Agreement. If a Public Trust elects to do so, Baker Tilly shall deliver the goods or services in accordance with the terms and conditions of the Professional Service Agreement. These terms and conditions will be considered incorporated by reference into the purchase order, which Baker Tilly will treat as a separate agreement with the respective Public Trust.

- II. A new exhibit, “Exhibit B-Project Change Request Form”, attached hereto and incorporated by reference, is hereby added to the Agreement.
- III. The agreement now expires on May 30th, 2025. The term of the Agreement including this amendment is from October 28, 2024, to May 30, 2025.

WITNESS the hands of the parties hereto:

The undersigned individual states that the Proposer will be bound the terms and conditions of this Professional Services Agreement.

TO BE COMPLETED BY THE PROPOSER:

Signed by: Meghan Candice Loomis Principal 2025-Mar-26
 1D93D63558E549E...
 Signature of Individual Title Date

Note: If individual signing is not the owner or an officer of the business or corporation a letter of authorization is to be included. For instance, if a Salesman or Manager signs this form, a letter of authorization is to be attached. Corporate Seal will be accepted in lieu of an authorization letter if affixed to this document.

Meghan Candice Loomis
 Printed Name of Individual
 Meghan Candice Loomis 22314
 Company Name and Address [Please Print] Zip Code
 Baker Tilly Advisory Group, LP
 205 N Michigan Avenue Chicago IL 60601
 Telephone Number and Fax Number if any

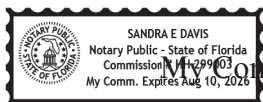
TO BE COMPLETED BY THE NOTARY:

State of * Florida)
 County of * Indian River)
 [*State and County where notarized must be written in.]

Megan Cadice Loomis appeared by means of online notarization, and produced a USA driver's passport, as identification. This notarial act was an online notarization along with multi-factor authentication and using audio/video recording.

Signed and sworn to before me this 26th day of March, 2024
 by Meghan Candice Loomis SED
 [Printed name of individual who signed above.]

My Commission number: HH 299003
 My Commission expires: 08/10/2026
 [Date/Year]



Signed by: Sandra E Davis
 0436662F188F497...
 Signature of Notary Public

AMENDMENT NO. 1

This Amendment was approved by The City of Oklahoma City this 8TH day of
APRIL, 2025.

Attest:

Amy K. Simpson
City Clerk



David Holt
Mayor

Reviewed for form and legality.

Jonathan Garcia
Assistant Municipal Counselor



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
01/03/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

| | | |
|--|---|---------------------------------------|
| PRODUCER Aon Risk Services Northeast, Inc. New York NY Office One Liberty Plaza 165 Broadway, Suite 3201 New York NY 10006 USA | CONTACT NAME: | |
| | PHONE (A/C. No. Ext): (312) 381-1000 | FAX (A/C. No.): (312) 381-7007 |
| | E-MAIL ADDRESS: | |
| | INSURER(S) AFFORDING COVERAGE | NAIC # |
| INSURED Baker Tilly US, LLP & Baker Tilly Advisory Group, LP P.O. Box 7398 4807 Innovate Lane Madison WI 53707-7398 USA | INSURER A: National Fire Ins. Co. of Hartford | 20478 |
| | INSURER B: The Continental Insurance Company | 35289 |
| | INSURER C: American Casualty Co. of Reading PA | 20427 |
| | INSURER D: Transportation Insurance Co. | 20494 |
| | INSURER E: | |
| | INSURER F: | |

COVERAGES**CERTIFICATE NUMBER:** 570110359348**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

Limits shown are as requested

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|-------------|---|--|---|--|--|--|--|-------------|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY | | | C6016751638 General Liability | 01/01/2025 | 01/01/2026 | EACH OCCURRENCE | \$1,000,000 |
| | <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR | | DAMAGE TO RENTED PREMISES (Ea occurrence) | | | | \$1,000,000 | |
| | | | MED EXP (Any one person) | | | | \$5,000 | |
| | | | PERSONAL & ADV INJURY | | | | \$1,000,000 | |
| | GEN'L AGGREGATE LIMIT APPLIES PER: | | | | | | GENERAL AGGREGATE | \$2,000,000 |
| | <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC | | | | | | PRODUCTS - COMP/OP AGG | \$2,000,000 |
| | OTHER: | | | | | | | |
| A | AUTOMOBILE LIABILITY | | | BUA 6016751641 Auto | 01/01/2025 | 01/01/2026 | COMBINED SINGLE LIMIT (Ea accident) | \$1,000,000 |
| | <input type="checkbox"/> ANY AUTO | | BODILY INJURY (Per person) | | | | | |
| | <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS | | BODILY INJURY (Per accident) | | | | | |
| | <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY | | PROPERTY DAMAGE (Per accident) | | | | | |
| B | <input checked="" type="checkbox"/> UMBRELLA LIAB | <input checked="" type="checkbox"/> | OCCUR | CUE6016723001 Umbrella | 01/01/2025 | 01/01/2026 | EACH OCCURRENCE | \$1,000,000 |
| | <input type="checkbox"/> EXCESS LIAB | <input type="checkbox"/> | CLAIMS-MADE | | | | AGGREGATE | \$1,000,000 |
| | <input type="checkbox"/> DED <input type="checkbox"/> RETENTION | | | | | | | |
| C C D | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY | | | WC6016751624 WC6023746823 WC6043413436 Workers Compensation | 01/01/2025 01/01/2025 01/01/2025 | 01/01/2026 01/01/2026 01/01/2026 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER | |
| | ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) | <input type="checkbox"/> Y <input checked="" type="checkbox"/> N | | | | | E.L. EACH ACCIDENT | \$1,000,000 |
| | If yes, describe under DESCRIPTION OF OPERATIONS below | | N/A | | | | E.L. DISEASE-EA EMPLOYEE | \$1,000,000 |
| | | | | | | | E.L. DISEASE-POLICY LIMIT | \$1,000,000 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

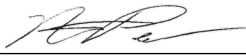
City of Oklahoma City, OK and its participating trusts are added as Additional Insured as respects the General Liability and Automobile Liability as required per written contract. Umbrella is a follow form. 30-day notice of cancellation except 10 days for non-payment. A waiver of subrogation in favor of Additional Insured as respect the workers Compensation pursuant to a written contract.

CERTIFICATE HOLDER**CANCELLATION**

| | |
|--|--|
| City of Oklahoma City, OK 100 N Walker Avenue Suite 200 Oklahoma City, OK 73102 USA | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. |
| | AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Northeast, Inc.</i> |

Project Change Request Form

The following information is for a project scope or estimate change request.

| | |
|--|---|
| PROJECT NAME | ACFR Support Statement of Work |
| CHANGE TITLE | Change Order #1: OCAT Support & Extension of ACFR Support |
| SUBMITTED BY | Ben Penick |
| PROJECT SPONSOR | Douglas Dowler |
| CHANGE REQUEST EFFORT & BUDGET | <p>This change request is provided to Oklahoma City to amend the scope to reflect the extension of Oracle and Compliance & Reporting support for the City of Oklahoma City ("OKC") and to reflect the addition of specific hours for OKC Airport Trust ("OCAT") support. This amendment 1) extends existing support activities from March 31, 2025, to May 30, 2025, and 2) increases the scope of Oracle Cloud and ACFR support across the City to provide a vehicle for Managed Services support (issue resolution) for OKC during the period between April and June 2025.</p> <p>The net impact is an extension of the timeline by 10 weeks, alongside an addition of 1,470 hours and \$416,000.00 to the project.</p> |
| DATE REQUESTED | March 10, 2025 |
| APPROVAL SIGNATURE (BAKER TILLY ADVISORY GROUP, LP) |  Nathaniel Pease, Principal |
| APPROVAL SIGNATURE (City of Oklahoma City) | _____ |

Change Request Detail

The following table summarizes the details and deliverables impacted by this change request.

SCOPE

Page 3 of the Executed SOW will need to be amended. To do this: the following changes will be made (all changes in red for visibility):

Project scope

The project activities outlined in this proposal will be completed by a combination of Baker Tilly and Oklahoma City resources.

ACFR Support

| Process Area | In Scope | Out of Scope |
|------------------------------------|---|---|
| Financial Reporting & GAAP Support | <ul style="list-style-type: none">• Produce crosswalk between Peoplesoft and Oracle to map funds for reporting• Reconcile cash balances• Creation of trial balance and other reports required to support City's year-end ACFR Report Writer• Support generation of financial statements for FY24• Identify and act on critical issues which need to be addressed before EOY (e.g. issues w/ compensated absences, capital asset formulas, etc.)• Optimization readout across Functional, Technical, and Reporting Areas inclusive of recommendations and roadmap with associated considerations and prioritizations.• Intake and resolution of Oracle Cloud issues across ERP, PPM, Payroll, EPM, and Fusion Reporting• Analysis of Oracle Cloud modules | <ul style="list-style-type: none">• Analysis of Oracle Cloud modules• Change Management activities associated with this effort• Correction of Oracle issues identified during Financial Reporting & GAAP support activities |

Page 4 of the Executed SOW will need to be amended as well. To do this: the following changes will be made (all changes in red for visibility):

Project approach

Our overall approach is broken down into specific steps, activities, deliverables, and assumptions. The details of each phase are described on the following pages. We track deliverable progress, delivery, and acceptance on a weekly basis as part of our status reporting process, and the process for deliverable acceptance is defined in our standard set of terms and conditions.

ACFR Support

| Activities | Baker Tilly Deliverables | City of Oklahoma City Deliverables | Assumptions |
|---|---|---|--|
| Project Start Activities <ul style="list-style-type: none"> Prepare Project Infrastructure and Timeline Conduct Project Kickoff | <ul style="list-style-type: none"> Project Kickoff Presentation & Agenda | | |
| Discovery and Review <ul style="list-style-type: none"> Confirm priorities Review Current State Material Environment Access Conduct Discovery Sessions | <ul style="list-style-type: none"> Discovery Request Documentation | <ul style="list-style-type: none"> Current State / Discovery Documentation | <ul style="list-style-type: none"> OKC will provide documents as appropriate and / or articulate strategy for Baker Tilly OKC will participate in Q&A meetings as appropriate to confirm understanding OKC will provide Baker Tilly with appropriate access to review current configurations |
| Workshops and Follow-Up <ul style="list-style-type: none"> Prepare for Workshops Summarize findings, observations, and follow-up questions Conduct Workshops in the following areas: <ul style="list-style-type: none"> Crosswalk between Peoplesoft and Oracle Cash management reconciliation Financial statement creation process for FY24 Critical issues which need to be addressed before EOY (e.g. issues w/ compensated absences, capital asset formulas, etc.) | <ul style="list-style-type: none"> Workshop Materials | | <ul style="list-style-type: none"> OKC representation will be available to participate in workshops to provide insight into business calendar, current state processes, systems and inventories Workshop topics are inclusive of Oracle Cloud and associated financial processes and reporting OKC will act as the first line of support for end users, fielding calls and initial service requests OKC is responsible for sharing documentation for pre-existing issues |

| | Activities | Baker Tilly Deliverables | City of Oklahoma City Deliverables | Assumptions |
|-----------------|--|---|------------------------------------|---|
| | Execution <ul style="list-style-type: none"> • Prepare Summary Findings and Action Plan • Execution of Action Plan • Ongoing Oracle Cloud Maintenance & Support: <ul style="list-style-type: none"> ◦ Ad hoc configuration support ◦ Answering questions based around system functionality ◦ Issue Resolution – Troubleshooting assistance for incidents, problems, bugs, etc. that arise and helping manage the service requests ◦ Reporting – Answering questions around reporting, giving guidance and assistance in editing current reports or creating basic new reports from standard reports ◦ SRs – Log and manage Oracle service requests ◦ Project Management – ongoing project management of deliverables to achieve desired outcomes in a timely manner | <ul style="list-style-type: none"> • Status Readouts • “Prioritized List of Findings and “Now” / “Later” designations | | <ul style="list-style-type: none"> • OKC will participate in weekly readouts to assess progress • OKC will provide direction and approval for Baker Tilly to action on findings • Final readout at the conclusion of the project may include long-term recommendations about potential needs from a process and system standpoint • Change management services are out of scope • New project/scope implementation is not included in scope • OKC will liaise with and manage the existing Managed Services provider |
| TIMELINE | <p>Page 2 of the executed agreement needs to be amended. To do this, the following will be removed from Page 2:</p> <p>Timeline</p> <p>The timeline for the project assumes an October 2024 start and will require approximately 14-16 weeks of elapsed time to complete. The ability to execute on the activities is dependent on executing the statement of work in a timely fashion. Parallel date tracks above the timeline showcase the impact of delayed execution. The activities will focus solely on getting OKC prepared for the ACFR reporting for Fiscal Year 2024. The execution of tasks will follow the below cadence.</p> <p>This will be replaced with the following (all changes in red for visibility):</p> <p>Timeline</p> <p>The timeline for the project assumes an October 2024 start and will continue through May 30, 2025. The ability to execute on the activities is dependent on executing the statement of work in a timely fashion. Parallel date tracks above the timeline showcase the impact of delayed execution. The activities will focus solely on getting OKC prepared for the ACFR reporting for Fiscal Year 2024 and on the resolution of Oracle issues identified between kickoff and the selection of the City’s new Managed Services Provider. The execution of tasks will follow the below cadence.</p> | | | |

In addition, the following Gantt charts will be **added** underneath the existing Gantt (all changes in **red** for visibility):

Timeline Addition (Change Request #1):



BUDGET

This change request results in an **increase of \$416,000.00** to the project budget, which will need to be added to the existing PO.

- \$86,000 of this funding should be added as a new PO line so that OCAT can provide the funding.
- The remaining \$330,000 should be added to the existing PO line. This will increase the total project budget from \$365,000.00 to \$781,000.00.

This change should be applied to Page 10 of the Executed SOW and will be reflected via the following adjustment:

Fees

Baker Tilly fees for this engagement will be billed monthly on a time and materials basis. We suggest clients allocate 10 percent contingency for planning variances, as reflected in the range of fees below.

Out of pocket expenses for two (2) on-site workshops have been estimated below, but expenses will be billed as they are realized and may be higher or lower than the estimate shared. Our elapsed time and fee estimates are based on the project workplan, scope, assumptions, and resource assignments outlined in this statement of work. |

Any factors which may impact the timing or fees related to this project will be reviewed, discussed, and jointly approved by Oklahoma City project leadership prior to incurring additional fees. We will follow a formal change order process to document mutual agreement for scope changes, and Baker Tilly will work actively with Oklahoma City project leadership to manage the fees and out-of-pocket expenses to the lowest amount possible.

Our invoices are due and payable within 30 days of the invoice date.

| Focus Area | Fees (USD) |
|--------------------------------------|------------------------------|
| ACFR Support | \$325,000 - \$350,000 |
| OCAT Support | \$78,500 - \$86,000 |
| ACFR Extension | \$300,000 - \$330,000 |
| Travel Expenses for Two (2) On-Sites | \$10,000 - \$15,000 |

For planning purposes, we have assumed an average cap of 110 hours of support per week for total functional and technical support for ACFR activities and Oracle Support, including account management services (excluding OCAT). To help manage these hours, Baker Tilly will be implementing the following procedures:

- **If Baker Tilly PMO identifies weekly forecasting trends that place the 110 hours/week cap at risk, this will be escalated to OKC management for a review of items in flight to ensure alignment.**
- **Any request / issue identified which is expected to consume greater than 10% of the total ACFR Support Extension project budget (~110 hours) will be escalated to OKC management to secure written approval before proceeding. This does not include / apply to OCAT Support.**
- **If assumed cap is exceeded for any rolling 4-week period, OKC management will be engaged to A) reprioritize focus, or B) discuss the potential for increasing budgeted hours via the standard change request process.**