

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (hereinafter “Agreement”) is entered into as of this 28th day of October, 2024, by and between **Baker Tilly Advisory Group LP** (hereinafter referred to as Baker Tilly, we, us, our) and the City of Oklahoma City and any of its public trusts participating in this Agreement, a public body organized under the laws of the State of Oklahoma (hereinafter referred to as “The City” or the “Client”).

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 to become proficient in reporting from the new system, it is necessary to hire a professional consultant to assist with preparation of the city’s Annual Comprehensive Finance Report (ACFR) out of the new system; and

WHEREAS, there are 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 certifies that this is an emergency situation which would result in the potential loss of the City’s AAA bond rating if the ACFR is not completed accurately and timely; therefore, there is not adequate time to follow the City’s Guidelines and Procedures for Professional Consultant Selection (Request for Proposals); and

WHEREAS, due to the emergency nature of this need, the Finance Department initiated the agreement with Baker Tilly prior to Council approval on October 28, 2024; and

NOW, THEREFORE, Baker Tilly and the City hereby mutually agree to the following standard business terms for the services described in Attachment A – ACFR Support Statement of Work for City of Oklahoma City, dated October 15, 2024

STANDARD BUSINESS TERMS

These Standard Business Terms (“Terms”) govern the services provided by Baker Tilly Advisory Group, LP (Baker Tilly, we, us or our) set forth in the October 15, 2024, letter defining the scope of work (the “Letter”) which is Attachment A to this item to which these Terms are attached (the “Services”). These Terms together with the Letter to which they are attached, constitute the entire understanding and agreement between the client identified on such Letter (the “Client”) and Baker Tilly with respect to the Services described in the Letter (collectively, the Letter and these

Terms are referred to as the “Agreement”) and supersede and incorporate all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly’s provision of the services described herein. This Agreement’s provisions shall not be deemed modified or amended by the conduct of the parties. If there is a conflict between these Terms and the terms of any Letter, these Terms shall govern.

Section 1. Confidentiality

With respect to this Agreement and any information supplied in connection with this Agreement and designated by the disclosing party (the “Disclosing Party”) as “Confidential Information” either by marking it as “confidential” prior to disclosure to the receiving party (the “Recipient”) or, if such information is disclosed orally or by inspection, then by indicating to the Recipient that the information is confidential at the time of disclosure and confirming in writing to the Recipient, the confidential nature of the information within ten (10) business days of such disclosure, the Recipient agrees to: (i) protect the Confidential Information in the same manner in which it protects its confidential information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Agreement; and (iii) reproduce Confidential Information only as required to perform its obligations under this Agreement. This section shall not apply to information which is (A) publicly known, (B) already known to the recipient, (C) disclosed by Recipient to a third party without restriction, (D) independently developed, or (E) disclosed pursuant to legal requirement or order, or as is required by regulations or professional standards governing the Services performed or the Oklahoma Open Records Act. Subject to the foregoing, Baker Tilly may disclose Client’s Confidential Information to its subcontractors and subsidiaries.

Section 2. Deliverables

(a) Notwithstanding the above and solely with respect to ownership of deliverables in this Section, unless specified otherwise on the applicable Letter, materials specifically prepared by Baker Tilly for Client as a deliverable under a Letter (each a “Deliverable”) may, when fully paid for by Client, be used, copied, distributed internally, and modified by Client but solely for its internal business purposes. Client shall not, without Baker Tilly’s prior written consent, disclose to a third party, publicly quote or make reference to the Deliverables. Baker Tilly shall retain all right, title and interest in and to: (i) the Deliverables, including but not limited to, all patent, copyright, trademark and other intellectual property rights therein; and (ii) all methodologies, processes, techniques, ideas, concepts, trade secrets and know-how embodied in the Deliverables or that Baker Tilly may develop or supply in connection with this Agreement (the “Baker Tilly Knowledge”). Subject to the confidentiality restrictions contained in Section 1, Baker Tilly may use the Deliverables and the Baker Tilly Knowledge for any purpose.

(b) The documentation for this engagement, including the workpapers, is not part of the Deliverables, is the property of Baker Tilly and constitutes confidential information unless disclosure is required pursuant to the Oklahoma Open Records Act. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the Services rendered under this engagement. When such records are returned to you, it is the Company's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to Regulators, Client hereby authorizes us to do so.

Section 3. Acceptance

Client shall accept Deliverables which (i) substantially conform to the specifications in the Letter or (ii) where applicable, successfully complete the mutually agreed to acceptance test plan described in the Letter. Client will promptly give Baker Tilly written notification of any nonconformance of the Deliverables with such requirements (Nonconformance) within thirty (30) days following delivery of such Deliverables, and Baker Tilly shall have a reasonable period of time, based on the severity and complexity of the Nonconformance, to correct the Nonconformance so that the Deliverables substantially conform to the specifications. If Client uses the Deliverable before acceptance, fails to promptly notify Baker Tilly of any Nonconformance within such 30-day period, or delays the beginning of acceptance testing more than five (5) business days past the agreed upon date for the start of such acceptance testing as specified or otherwise determined under the Letter, then the Deliverable shall be deemed irrevocably accepted by the Client.

Section 4. Standards of Performance

Baker Tilly shall perform its Services in conformity with the terms expressly set forth in this Agreement. Accordingly, our Services shall be evaluated on our substantial conformance with such terms and standards. Any claim of nonconformance (and applicability of such standards) must be clearly and convincingly shown. Client acknowledges that the Services will involve the participation and cooperation of management and others of Client. Unless required by professional standards or Client and Baker Tilly otherwise agree in writing, Baker Tilly shall have no responsibility to update any of its work after its completion.

Section 5. Warranty

(a) Each party represents and warrants to the other that it has full power and authority to enter into and perform this Agreement and any Letter entered into pursuant hereto and the person

signing this Agreement or such Letter on behalf of each party hereto has been properly authorized and empowered to enter into this Agreement.

(b) Client warrants that it has the legal right and authority, and will continue to have the legal right and authority during the term of this Agreement, to operate, configure, provide, place, install, upgrade, add, maintain and repair (and authorize Baker Tilly to do any of the foregoing to the extent the same are included in the Services) the hardware, software and data that comprises any of Client's information technology system upon which or related to which Baker Tilly provides Services under this Agreement.

(c) Baker Tilly warrants that any Services that it provides to Client under this Agreement and any Letter will be performed in accordance with generally accepted industry standards of care and competence. Client's sole and exclusive remedy for a breach of Baker Tilly's warranty will be for Baker Tilly, in its sole discretion, to either: (i) use its reasonable commercial efforts to re-perform or correct the Services, or (ii) refund the fee Client paid for the Services that are in breach of Baker Tilly's warranty. Client must make a claim for breach of warranty in writing within thirty (30) days of the date that the Services that do not comply with Baker Tilly's warranty are performed. This warranty is voided in the event that Client makes alterations to the Services provided by Baker Tilly or to the environment in which the Services are used (including the physical, network and systems environments) that are not authorized in writing by Baker Tilly. If Client does not notify Baker Tilly of a breach of Baker Tilly's warranty during that 30-day period, Client will be deemed to have irrevocably accepted the Services.

(d) Baker Tilly does not warrant any third-party product (each, a Product). All Products are provided to Client by Baker Tilly "AS IS." Baker Tilly will, to the extent it is allowed to by its vendors, pass through any warranties and indemnifications provided by the manufacturer of the Product. Client, recognizing that Baker Tilly is not the manufacturer of any Product, expressly waives any claim that Client may have against Baker Tilly based upon any product liability or infringement or alleged infringement of any patent, copyright, trade secret or other intellectual property right (each a Claim) with respect to any Product and also waives any right to indemnification from Baker Tilly against any such Claim made against Client by another. Client acknowledges that no employee of Baker Tilly or any other party is authorized to make any representation or warranty on behalf of Baker Tilly that is not in this Agreement.

(e) This section 5 is Baker Tilly's only warranty concerning the Services and any deliverable, and is made expressly in lieu of all other warranties and representations, express or implied, including any implied warranties of merchantability, ACCURACY, TITLE, noninfringement or fitness for a particular purpose, or otherwise.

Section 6. Limitation on Damages and Indemnification

(a) The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the

Services performed under this Agreement shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such Services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays, interruptions or viruses arising out of or related to this Agreement even if the other party has been advised of the possibility of such damages.

(b) In the event Baker Tilly is requested by the Client; or required by government regulation, subpoena or other legal process to produce our engagement working papers or its personnel as witnesses with respect to its Services rendered for the Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

(c) Because of the importance of the information that Client provides to Baker Tilly with respect to Baker Tilly's ability to perform the Services, Client hereby releases Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the Services, that arise from or relate to any information, including representations by management, provided by Client, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

(d) Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material bargained for bases of this Agreement and that they have been taken into account and reflected in determining the consideration to be given by each party under this Agreement and in the decision by each party to enter into this Agreement.

(e) The terms of this Section 6 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of Client, Baker Tilly or others), but these Terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These Terms shall also continue to apply after any termination of this Agreement.

(f) Client accepts and acknowledges that any legal proceedings arising from or in conjunction with the Services provided under this Agreement must be commenced within the applicable statute of limitations.

Section 7. Personnel

During the term of this Agreement, and for a period of six (6) months following the expiration or termination thereof, neither party will actively solicit the employment of the personnel of the

other party involved directly with providing Services hereunder. Both parties acknowledge that the fee for hiring personnel from the other party, during the project term and within six months following completion, will be a fee equal to the hired person's annual salary at the time of the violation so as to reimburse the party for the costs of hiring and training a replacement.

Section 8. Data Privacy and Security

(a) To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP may co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-

identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

(b) Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation, and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Section 9. Termination

(a) This Agreement may be terminated at any time by either party upon written notice to the other. However, upon termination of this Agreement, this Agreement will continue to remain in effect with respect to any Letter(s) already issued at the time of such termination, until such Letters are themselves either terminated or the performance thereunder is completed.

(b) This Agreement and all Letters may be terminated by either party effective immediately and without notice, upon: (i) the

dissolution, termination of existence, liquidation or insolvency of the other party, (ii) the appointment of a custodian or receiver for the other party, (iii) the institution by or against the other party of any proceeding under the United States Bankruptcy Code or any other foreign, federal or state bankruptcy, receivership, insolvency or other similar law affecting the rights of creditors generally, or (iv) the making by the other party of any assignment for the benefit of creditors.

(c) Client shall pay Baker Tilly for all Services rendered and expenses incurred as of the date of termination. In the event that collection procedures are required, the Company agrees to be responsible for all expenses of collection including related attorneys' fees.

(d) Any rights and duties of the parties that by their nature extend beyond the expiration or termination of this Agreement, including but not limited to, limitation of liability, confidentiality, ownership of work product, and survival of obligations, any accrued rights to payment and remedies for breach of this Agreement shall survive the expiration or termination of this Agreement or any Letter.

Section 10. Dispute Resolution

(a) Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies between the parties hereto of every kind and nature arising out of or in connection with this Agreement as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation or termination of this Agreement shall be resolved as set forth in this Section using the following procedure: In the unlikely event that differences concerning the Services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by engaging in mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation and the fees and expenses of the mediator shall be shared equally by the parties. If the dispute is not resolved by mediation, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in Oklahoma City, Oklahoma, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within 15 days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration or as required by the

Oklahoma Open Records Act. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

(b) Because a breach of any the provisions of this Agreement concerning confidentiality or intellectual property rights will irreparably harm the nonbreaching party, Client and Baker Tilly agree that if a party breaches any of its obligations thereunder, the nonbreaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights thereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation procedures set forth in this section in order to seek injunctive or declaratory relief.

Section 11. Force Majeure

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God, fire, casualty, flood, war, strike, lock out, failure of public utilities, injunction or any act, exercise, assertion or requirement of any governmental authority, epidemic, destruction of production facilities, insurrection, inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs, or any other cause beyond the reasonable control of the party invoking this provision (Force Majeure Event), and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.

Section 12. Taxes

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any VAT or other withholdings, imposed on this transaction, the fees, or on Client's use of the Services or possession of the Deliverable (individually or collectively, the Taxes). All applicable Taxes shall be paid by Client without deduction from any fees owed by Client to Baker Tilly. In the event Client fails to pay any Taxes when due, Client shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by Client) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with Client's breach of this Section 12.

Section 13. Notices

Any notice or communication required or permitted under this Agreement or any Letter shall be in writing and shall be deemed received (i) on the date personally delivered; or (ii) the date of

confirmed receipt if sent by Federal Express, DHL, UPS or any other reputable carrier service, to applicable party (sending it to the attention of the title of the person signing this Agreement) at the address specified on the signature page of this Agreement or such other address as either party may from time to time designate to the other using this procedure.

Section 14. Miscellaneous

(a) This Agreement, any Letter(s) and any applicable Online Terms related to any “Online Offering” constitute the entire agreement between Baker Tilly and Client with respect to the subject matter hereof and supersede all prior agreements, promises, understandings and negotiations, whether written or oral, regarding the subject matter hereof. For clarity and avoidance of doubt, these Terms govern Baker Tilly’s provision of the Services described herein, and the Online Terms govern Company’s use of the Online Offering. No terms in any Client purchase order that are different from, or additional to, the terms of this Agreement will be accorded any legal effect and are specifically hereby objected to by Baker Tilly. This Agreement and any Letter cannot be amended unless in writing and signed by duly authorized representatives of each party. Headings in this Agreement are included for convenience only and are not to be used to construe or interpret this Agreement.

(b) In the event that any provision of this Agreement or any Letter is held by a court of competent jurisdiction to be unenforceable because it is invalid or in conflict with any law of any relevant jurisdiction, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement or such Letter did not contain the particular provisions held to be unenforceable. The unenforceable provisions shall be replaced by mutually acceptable provisions which, being valid, legal and enforceable, come closest to the intention of the parties underlying the invalid or unenforceable provision. If the Services should become subject to the independence rules of the U.S. Securities and Exchange Commission with respect to Client, such that any provision of this Agreement would impair Baker Tilly’s independence under its rules, such provision(s) shall be of no effect.

(c) Neither this Agreement, any Engagement Letter, any claims nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement and any Letter to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.

(d) The validity, construction and enforcement of this Agreement shall be determined in accordance with the laws of the State of Oklahoma, without reference to its conflicts of laws principles, and any action (whether by arbitration or in court) arising under this Agreement shall be brought exclusively in the State of Oklahoma. Both parties consent to the personal jurisdiction of the state and federal courts located in Oklahoma.

(e) The parties hereto are independent contractors. Nothing herein shall be deemed to constitute either party as the representative, agent, partner or joint venture of the other. Baker Tilly shall have no authority to bind Client to any third-party agreement. Though the Services may include Baker Tilly's advice and recommendations, all decisions regarding the implementation of such advice or recommendations shall be the responsibility of, and made by, Client.

(f) The failure of either party at any time to enforce any of the provisions of this Agreement or a Letter will in no way be construed as a waiver of such provisions and will not affect the right of party thereafter to enforce each and every provision thereof in accordance with its terms.

(g) Client acknowledges that: (i) Baker Tilly and Client may correspond or convey documentation via Internet e-mail unless Client expressly requests otherwise, (ii) neither party has control over the performance, reliability, availability or security of Internet e-mail, and (iii) Baker Tilly shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption or alteration of any Internet e-mail.

(h) Except to the extent expressly provided to the contrary, no third-party beneficiaries are intended under this Agreement.

(i) The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

(j) Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

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:

Kayla Flint PRINCIPAL 10/29/24
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.

KAYLA FLINT
Printed Name of Individual

BAKER TILLY ADVISORY GROUP LP
Company Name and Address [Please Print] Zip Code

414-777-5866
Telephone Number and Fax Number if any

TO BE COMPLETED BY THE NOTARY:

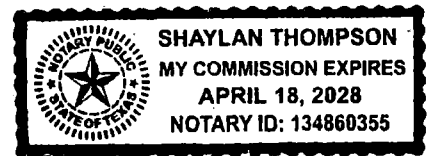
State of * TEXAS)
County of * COLLIN) SS.
[*State and County where notarized must be written in.]

Signed and sworn to before me this 29 day of OCTOBER 2024

by KAYLA FLINT
[Printed name of individual who signed above.]

My Commission number: 134860355

My Commission expires: 10/2028
[Date/Year]



Shaylan Thompson
Signature of Notary Public

This Professional Services Agreement was approved by The City of Oklahoma City this
5TH day of NOVEMBER, 2024.

ATTEST:

Amy K. Simpson
City Clerk



[Signature]
Vice Mayor

Reviewed for form and legality.

[Signature]
Assistant Municipal Counselor



City of Oklahoma City

ACFR Support Statement of Work from
Baker Tilly

October 15, 2024



Baker Tilly Advisory Group, LP
205 N Michigan Ave
28th floor
Chicago, IL 60601
tel +1 (312) 729-8000
fax +1 (414) 777 5555
bakertilly.com

October 15, 2024

Mr. Douglas Dowler
Assistant Finance Director
City of Oklahoma City

Dear Mr. Douglas Dowler,

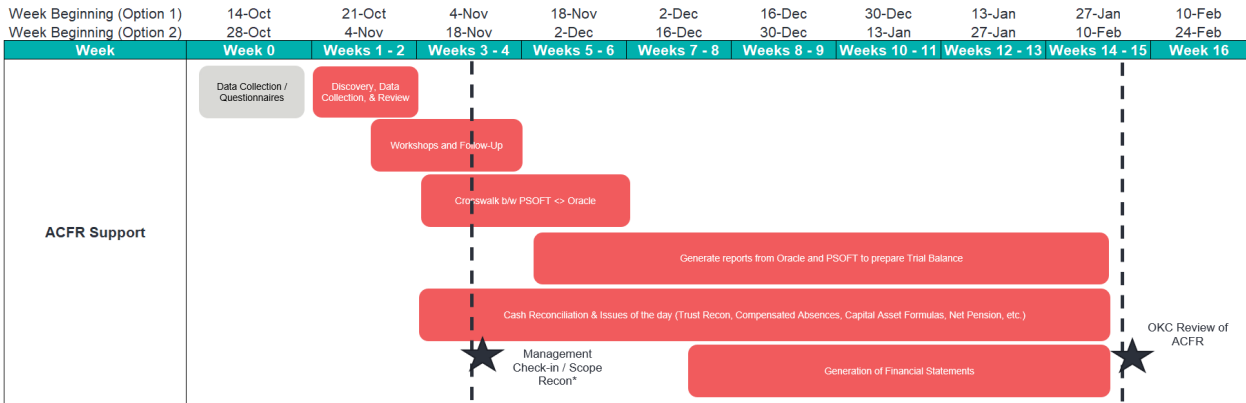
Baker Tilly Advisory Group, LP (“Baker Tilly”) is pleased to have the opportunity to work with the City of Oklahoma City (“Oklahoma City” or “OKC” or “you”) to support your Annual Comprehensive Financial Reporting (ACFR) processes.

Our understanding

We understand Oklahoma City is seeking assistance to execute certain accounting and reporting needs due to challenges resulting from the recent implementation of Oracle Cloud. This Statement of Work (“SOW”) is for executing various activities outlined in the associated tables below. It details the timeline, scope, approach, overall project assumptions, project resources, estimated fees – and importantly, the specific deliverables that will assist Oklahoma City in hitting the internal deadline of mid-January for an internal review of the Annual Comprehensive Financial Report.

Timeline

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.



*Travel to be scoped during Recon in between weeks 3 and 4

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.	<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

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
Execution <ul style="list-style-type: none"> Prepare Summary Findings and Action Plan Execution of Action Plan 	<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

Project management

Activities	Baker Tilly Deliverables	Oklahoma City Deliverables	Assumptions
Project Management <ul style="list-style-type: none"> Ongoing Project Management Project Communications Project Billing 	<ul style="list-style-type: none"> Project Communications Action Item Management 	<ul style="list-style-type: none"> Project Updates 	<ul style="list-style-type: none"> Formal status reports and weekly status calls will be conducted, as needed (i.e., not regularly scheduled), given the project timeline.

Overall assumptions

In addition to the detailed assumptions outlined in the project approach section of this response, the scope, approach, workplan, and estimated fees are based on the following overall assumptions:

- It is understood that Baker Tilly will serve in an advisory capacity with the Client. The Client is responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee the services we provide. The Client is responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. The Client is responsible for establishing and maintaining internal controls, including monitoring ongoing activities.
- The procedures we perform in our engagement will be heavily influenced by the representations that we receive from Client personnel.
- The ability to provide services according to timelines established, and at fees indicated, will rely in part on receiving timely responses from the Client. The Client will provide information and responses to deliverables within the timeframes established unless subsequently agreed otherwise in writing.
- The responsibility for auditing the records of the Client rests with the Client's separately retained auditor and the work performed by Baker Tilly shall not include an audit or review of the records or the expression of an opinion on financial data.
- Up to twenty (20) Oracle functional hours are included in the proposal but must be limited to activities to support ACFR-related tasks. Requests outside of these guidelines are not covered in this SOW and will be escalated to OKC leadership if / when they arise.
- *Oracle issues identified that impact the ability to execute on the activities outlined in this Statement of Work will be escalated to Oklahoma City leadership to determine if the existing Managed Services provider can act on the task. If additional Baker Tilly assistance with system configuration is required, this will need to be added to scope as an amendment to this SOW and pre-approved by Oklahoma City leadership.
- Ability to execute on the necessary tasks to deliver and review Financial Statements by the mid-January internal deadline is heavily dependent on timely execution of this SOW. This is highlighted by the parallel date tracks displayed in the timeline on Page 2.
- Oklahoma City project team members are available to provide review, approval of, and actively participate in project activities throughout the project.
- Overall timing and fees for this project are subject to the combined availability and responsiveness of Oklahoma City resources.

- This proposal includes an estimated cost of two (2) on-site workshops between Baker Tilly and Oklahoma City, the agenda for which will be finalized after project approval.
- The remainder of the project will be conducted virtually using MS Teams or an equivalent audio and video conferencing system to facilitate meetings and workshops. No additional travel or on-site travel is included in the fees table. Should that change, Baker Tilly will seek approval from Oklahoma City and related costs will be billed as incurred.
- Oklahoma City will provide Oracle Cloud environment and CSI number access prior to the start of the project.
- Oklahoma City will provide appropriate access to PeopleSoft reports and data, as needed, to support the facilitation of the in-scope activities.
- To manage the desired timetable for project activities, our team will assign “homework” in advance of meetings, discussions, and workshops that Oklahoma City team members will be expected to complete.
- Oklahoma City will provide documentation for the discovery activities. Documentation includes but is not limited to: project charters, prioritization lists, process requirements, current or future state swim lane diagrams, current roles and responsibilities, business strategies, etc. If documentation does not exist or is incomplete or not current, then our team will work to interview knowledge owners to obtain the necessary information to create and update project plans. Resource availability for interviews may impact the project timeline.
- Oklahoma City resources will provide the appropriate Subject Matter Resources (SMRs) for working sessions that represent the broader organization. Our ability to meet project deadlines will be largely dependent on the ability of Oklahoma City to provide information and decisions in a timely manner.

Resources

The tables below outline the anticipated Baker Tilly and Oklahoma City resources, roles and average weekly level of effort for the implementation approach, and the proposed project scope. The estimates below are based on our understanding of the situation to date. Additional Baker Tilly resources are prepared and available to take on additional efforts, as needed, once the project plan is finalized.

Baker Tilly resources

Role	Effort	Description
Engagement partner	As needed	<ul style="list-style-type: none"> • Provide executive-level insight, identify risks, and recommend improvements • Participate in project sponsor and steering committee meetings • Conduct quality reviews of deliverables throughout the project
Project manager	7 - 9 hours/week	<ul style="list-style-type: none"> • Manage workstream risk and issue tracking and escalation • Manage workstream timeline and scope • Facilitate project management processes
Lead public sector advisor	5 - 8 hours/week	<ul style="list-style-type: none"> • Drive financial reporting activities as directed by OKC leadership • Ensure industry-leading practices are incorporated into future state design • Advise on industry risks, constraints, and opportunities • Participate in meetings as a subject matter resource for solution design, system dependencies, and leading practice • Work with workstream leads to identify risks in design and escalate to program and the project manager
Public sector advisors (3 – 5)	8 - 10 hours/week/each	<ul style="list-style-type: none"> • Support financial reporting activities as directed by PS lead • Ensure industry-leading practices are incorporated into future state design • Advise on industry risks, constraints, and opportunities • Participate in meetings as a subject matter resource for solution design, system dependencies, and leading practice • Work with workstream leads to identify risks in design and escalate to program and the project manager
Reporting lead	8 – 10 hours/week	<ul style="list-style-type: none"> • Review current reports and issues • Generate reports necessary to create financial statements • Note reporting issues in Oracle
Technical architect	3 – 4 hours/week	<ul style="list-style-type: none"> • Review Access and Excel processes previously used to automate reporting out of PeopleSoft • Extract and update data to support the creation of financial statements for FY24 • Identify and support efforts to update the processes to account for the migration to Oracle Cloud
Functional architects	1 – 2 hours/week	<ul style="list-style-type: none"> • Assist with Oracle-specific challenges and questions from the associated teams

Oklahoma City resources

Role	Effort	Description
Project sponsor	As needed	<ul style="list-style-type: none"> • Act as a project champion / change agent • Provide insight to organizational challenges / impacts • Enable project success through issue resolution, resource allocation, and vendor management • Responsible for defining project decision making processes and acceptance criteria • Anticipate other initiatives and their potential impact(s) on the project • Remove obstacles inhibiting progress
Project manager	5 - 8 hours/week	<ul style="list-style-type: none"> • Main OKC point of contact for day-to-day project management activities • Participate in planning efforts and build out of project management tools and templates • Participate in development and facilitation of project management meetings • Partner with Baker Tilly project manager to monitor the execution of core team tasks
Process Leads	10 - 12 hours/week	<ul style="list-style-type: none"> • Provide current state information and insight on current issues • Participate in workshops • Participate in working sessions with Baker Tilly resources • Outline future vision for success
System admin(s)	5 - 8 hours/week	<ul style="list-style-type: none"> • Provide insight on current issues and system setup / design requirements • Participate in working sessions with Baker Tilly resources
IT lead	1 - 2 hours/week	<ul style="list-style-type: none"> • Provide help with overall technical analysis • Manage overall technology infrastructure • Ensure alignment of project to IT strategy • Facilitate IT resources

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
Travel Expenses for Two (2) On-Sites	\$10,000 - \$15,000

Acknowledgement

We appreciate the opportunity to assist Oklahoma City with this important initiative. Baker Tilly offers Oklahoma City our commitment to your success combined with our proven approach and an experienced team.

If you have any questions or need additional information, please contact me at 414-777-5866.

Sincerely,

Baker Tilly Advisory Group, LP