

RESOLUTION NO. 2026 – 49

TO ENTER INTO CONTRACT WITH WARREN AVERETT FOR PROFESSIONAL SERVICES

WHEREAS, the Cullman City Council has determined that it would serve a public purpose to enter into contract with Warren Averett for the professional services for information technology security audit in the amount not to exceed \$30,600.00; and

NOW THEREFORE BE IT RESOLVED by the Cullman City Council in the State of Alabama that the Mayor is hereby authorized to enter into a contract with Warren Averett for the professional services for information technology security audit in the amount not to exceed \$30,600.00.

ADOPTED BY THE CITY COUNCIL this the 15th day of December, 2025.

ATTEST:

City Clerk

APPROVED BY THE MAYOR this the 15th day of December, 2025.

President of the City Council

Mayor

Proposal to Serve



December 5, 2025

Proposer

Warren Averett, LLC
2500 Acton Road
Birmingham, Alabama 35243

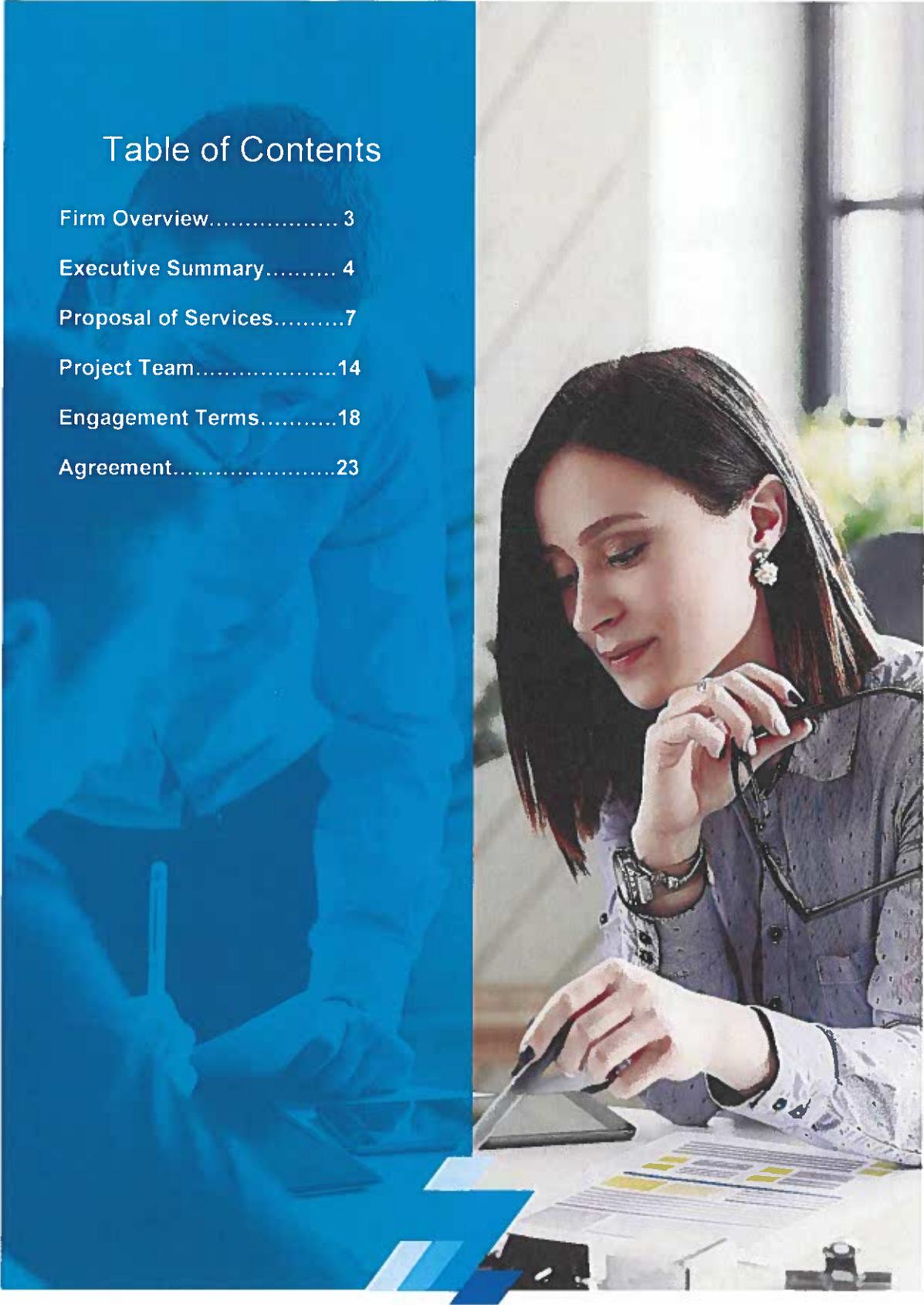
Submitted by

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Firm Overview

YEAR-LONG ADVISORY SERVICES

When your accounting firm behaves more like a financially minded business advisor than a transactional vendor, your institution benefits throughout the year—not just during typical financial deadlines. Warren Averett takes care of the details, so you can get back to business as usual.



Consistent Support as You Change and Grow



Customized Approach



Just-Right Regional Service



Leadership Available to Every Client



Bench Strength Through the BDO Alliance

About Warren Averett

When you work with Warren Averett, you are working with more than just the team on your project. You are a client of the entire firm. We offer guidance for business improvement and connections where they count. In the end, we are a resource to help you take care of important things in your business.

Warren Averett is a nationally recognized accounting and consulting firm. Whether you are a Fortune 100 company or a local nonprofit, we have the experience for your engagement. From audit, tax planning and compliance to technology consulting and human resources solutions, we listen to your needs and offer solutions.

We have extra support from the BDO Alliance USA. Warren Averett is the largest member of the BDO Alliance USA, a nationwide association of accounting, consulting, and service firms.

Our membership gives us:

- Additional specialty services
- Niche capabilities
- Access to personnel resources

#7

Largest CPA Firm in the Southeast/Gulf Coast Combined
(Source: Accounting Today 2023)

15

Offices

800+

Employees

#42

Largest CPA Firm in the U.S.
(Source: Accounting Today 2023)



Executive Summary

Confidentiality

Each party acknowledges that it and its employee may acquire information that is proprietary or confidential to the other party. Each party shall hold such information in strict confidence and shall not disclose any such information to any third party without prior written approval.

Non-Compete Statement

The experience and knowledge of Warren Averett, LLC's professional staff is maintained at considerable expense. In consideration thereof, during the term of this engagement and for a period of one-hundred eighty (180) days following, the City of Cullman agrees not to, directly or indirectly, solicit, hire, or engage employees of Warren Averett, LLC that participate in the delivery of services covered by this Agreement. In the event the City of Cullman violates this clause, the City of Cullman agrees to pay Warren Averett, LLC, as reasonable liquidated damages, an amount equal to 25% of the employee's annual salary.

Executive Summary

Warren Averett, LLC would like to thank the City of Cullman for allowing our team to propose on an IT Risk Review for your organization. On an annual basis, the Risk Advisory and Assurance Services team within our firm performs over 150+ information technology and security-related projects (reviews, risk assessments, audits, process improvement reviews, etc.).

These engagements offer insight into the industry trends for security best practices and allow companies to make proactive and informed decisions about how to mitigate their organization's risk. During these projects, our Certified Public Accountants and Certified Information Security professionals (CISA, CISSP, CISM) perform testing and documentation of the controls and provide best practice recommendations for improving the overall risk landscape and the IT control environment of the organization.

The Risk Advisory and Assurances Services (RAAS) group is constantly educating organizations about the need for continued review and risk assessment of the systems and related application security. Our team also regularly attends (and leads) certification and education forums to stay abreast of current trends, standards and in order to offer best practices recommendations to our clients. Our technical and security team members will use industry and vendor best practice guidelines to help determine possible risks to your organization.

Methodology:

For the purposes of this engagement, Warren Averett will utilize the NIST Cyber Security Framework (CSF) version 2.0, which was finalized in 2024 to help organizations better understand, manage, and reduce its cyber security risks. The framework provides best practice cyber security considerations over five main categories and now includes the overarching Governance category.



Warren Averett will facilitate the discussions with IT and Executive Management to understand the organization's cyber risks and mitigating controls in place. Completion of the NIST CSF will help to understand the cyber maturity levels in place in order to develop a road map for remediation and implementation.

Engagement process:

The information gathered from this assessment will reflect information obtained in our discovery through interviews of personnel, general observations, by automated vulnerability scans, and by means of system and software inspections conducted at the City of Cullman's primary office. Warren Averett's Risk Advisory and Assurances Services (RAAS) group will assess systems to ensure servers, mission critical applications, core network components, and a representative sample of endpoint devices and infrastructure are included in the analysis we provide.

A physical inspection of equipment and facilities will also be performed at this location either in person or remotely, depending on the client's defined preferences. A representative sampling of other locations, if applicable, will be considered in scope. Additional locations beyond a representative sample (1-2 locations) are considered outside of the scope of this agreement and will be billed at our standard hourly rates plus travel and out-of-pocket expenses.

The assessment will require the City of Cullman to provide a listing of its third-party service vendors along with the description of service and contact information, and to coordinate an introduction and authorize Warren Averett personnel to communicate with each vendor on the City of Cullman's behalf. Warren Averett will solicit certain existing control review artifacts from the City of Cullman and will enable designated vendors to upload artifacts directly to Warren Averett, if authorized by the City of Cullman and agreed by the vendor.

Deliverable:

Once complete, Warren Averett will present these detailed findings and a separate executive summary of our findings and listing of exceptions. The deliverable and included findings will be

based on Warren Averett's considerable IT examination experience, will utilize NIST CSF control and domain methodology, and will be documented with this criterion in mind.

Optional Services

In addition, should you elect to perform optional Penetration Testing and Web Application Scanning, our experts will perform an ethical hack on your organization's infrastructure. With the permission of an authorized individual, Warren Averett's Risk Advisory and Assurances Services (RAAS) group will attempt to find and ethically exploit any security issues within your network infrastructure.

These activities are intended to simulate the actions of those with malicious intent, but instead of a breach, would result in a separate formal Report of Findings to aid in remediation, if needed.

It is important to note our Report of Findings for any portion of the elected engagement will rely on the accuracy of the information gathered during this assessment. Warren Averett's Risk Advisory and Assurances Services (RAAS) group will not assume responsibility for issues present on systems other than those made available for inspection or for documentation.

Please note: As an Audit client of the firm, all findings from any Penetration Testing or Web Application scanning will be delivered as standard, best practice recommendations and are informational. They are not to be treated as a formal control.

Aspects of Consideration

Upon consideration of implementation and maintaining information systems, specific principles of management must be understood and considered. Aspects of technology relative to both usability and security can be generally categorized with control measures identified as:

- **Physical:** Physical safeguards will require consideration of the physical implementation of technology. This will also account for the physical requirements necessary to service systems, as well as, to appropriately manage them.
- **Technical:** Technical safeguards require consideration of technical aspects implemented to provision technologies in a functional manner while also protecting from electronic threats.
- **Administrative:** Administrative safeguards will focus on internal organization, policies, procedures, and maintenance of security and functional measures.

These aspects of consideration serve as a basis relative to decision-making and implementation of technology. Each control measure must be satisfied by the proposed solution(s).

Overarching Principles

The City of Cullman's information systems should:

- Afford an efficient means of access for local and remote users.
- Ensure quality of service relative to systems, applications, and data access.
- Ensure integrity and security of systems.
- Provision for robust business continuity addressing single points of failure and adequate incident response mechanisms and documented change of management enforcement.
- Strategically adopt technologies that are evaluated, current, and scalable to ensure a platform capable of servicing the needs of the City of Cullman over a minimum three-year to period.

Assessment Findings and Recommendations

Warren Averett's Risk Advisory and Assurances Services (RAAS) group, LLC assessment findings, recommendations and management considerations will be presented in a formal Report of Findings.

The timeline for delivery will be established based on terms agreed upon during a formal project "kick-off" call after a formal engagement has been established.

Proposal of Services

Under the supervision and management of an authorized representative of the organization, Warren Averett's Risk Advisory and Assurances Services (RAAS) group will provide consulting services in the form of an IT Risk Review for the City of Cullman. The services to be performed under this agreement include, but are not limited to:

A. Consolidated Outcomes

A full assessment to identify how the hardware and software utilized by the City of Cullman addresses the consolidated outcome that is to conform to best practice standards relative to IT Security, Risk Management, and Compliance regarding confidential information. It is understood that each area will be assessed on the following:

- a. Ability to support the organization in its current state
- b. Stability and reliability of the City of Cullman's information system
- c. Risk to the Organization (financial, security, performance) and evaluation of internal controls relative to IT Security.

B. Subgroups

The following subgroups will be individually assessed:

1. IT Governance

Warren Averett's Risk Advisory and Assurances Services (RAAS) group will evaluate the effectiveness of the City of Cullman's IT governance through a variety of methods.

1. Meet with key management charged with IT governance to understand the City of Cullman's IT governance approach.
2. Meet with IT personnel to understand the IT Department structure and assigned job responsibilities.
3. Review various metrics and inspect any current or recent IT initiatives to evaluate the efficiency, effectiveness, and functional performance of the IT Department.
4. Inspect established technology policies and procedures to evaluate the formalization of the IT Department.
5. Meet with key managers/users outside of the IT Department to gain an understanding of the IT Department's customer service delivery capabilities.
6. Review procedures from non-IT departments regarding information handling and processes related to securing confidential or proprietary information.

2. Network Systems Security

- a. Warren Averett's Risk Advisory and Assurances Services (RAAS) group will

perform a network and security assessment along with documentation review of the existing IT infrastructure environment for the City of Cullman. This network and security assessment will provide a snapshot of the current network with an examination of the infrastructure, performance, availability, management, and security at the City of Cullman's primary office. This information will be utilized in making effective strategies and design recommendations to the City of Cullman, most specifically related to Business Continuity, Disaster Recovery, and incident response in mind.

- b. Warren Averett's Risk Advisory and Assurances Services (RAAS) group will examine the following with an emphasis on availability, proper controls, capacity, and user access integrity.
 1. Network and Firewall Devices – review of the network protection devices including firewall, network intrusion detection / intrusion prevention, security incident event monitoring (SIEM) and performance capacity monitoring tools. Check for security, performance, and capacity alerting capabilities as it relates to the existing data footprint versus projected data growth.
 2. Applications – E-mail, database, web services, Anti-Virus, and Anti-Malware
 3. Security Implementation – Network segmentation; security systems and services configurations, including access controls, logging, and alerting
 4. Remote Access Setup – VPN, RDS/Terminal Server, Citrix, NSX, etc.
 5. Printing Configurations – Shared, network printers, scanning
 6. Environmental Conditions – Proper server room temperature and temperature monitoring and alerts. Physical access to network hardware.

3. Business Continuity

- a. Warren Averett's Risk Advisory and Assurances Services (RAAS) group will review and make recommendations regarding the City of Cullman's current solution for both onsite and offsite backups with Disaster Recovery/Business Continuity capabilities. This includes reviewing backups, recovery time objectives and the number of recovery points available. Off-site backups.
- b. Data Retention - We will review the City of Cullman's existing data retention policies for Business Continuity and make Best Practice recommendations.

4. Documentation of Policies and Procedures

Warren Averett's Risk Advisory and Assurances Services (RAAS) group will review existing policies and procedures of the City of Cullman to provide insight with regard

to the following areas:

- a. IT Policies including Acceptable Use, Data Security, Backup, etc.
- b. Business Continuity Plan – specific plan of action in the event of varying levels of service outages
- c. Breach Notification – i.e., employee misusing a company resource, unauthorized user accessing confidential organizational data
- d. Change Management protocols – review of how the organization manages organizational changes including adding/removing users, administrative privileges, changes in programs, platforms, software, etc.
- e. Incident Response - development of specific procedures and contacts for various types of incidents, i.e., service outage or breach of systems and information

Vulnerability Scanning

Warren Averett, LLC can proactively identify security vulnerabilities in the City of Cullman's (the Client) network by performing Vulnerability Scanning. This service will be included in the engagement. While public servers are important for communication and data transfer over the Internet, they open the door to potential security breaches by threat agents. This security measure will determine if and where the Client's system can be exploited and/or threatened.

Vulnerability scanning will be performed onsite against targeted subnets from the City of Cullman's primary network location. These services are performed using a commercial vulnerability scanner containing an industry leading software package. The vulnerability scanner is updated prior to each scanning engagement. This ensures it is running a current copy of the vulnerability database, that all software on the scanner is fully patched, virus scanned, and arrives on premise with a clean bill of health.

Purpose

The updated scanner will be attached to the client's network and, essentially, it will crawl the network, taking inventory of all devices that might affect the overall security of the organization. This information will help the client understand what the potential security risks and threats might be based on this exercise by, for example, pinpointing end-of-life devices that may have been forgotten about, expose unsuccessful security patching or expired security subscriptions (such as antivirus), and give a detailed list of known flaws that are present on the network based on the scan.

Vulnerability scanning usually runs transparently, but in very rare instances, because vulnerability scanning generates a great deal of traffic, a component weakness may be uncovered, requiring a switch or server reboot.

Upon successful completion of the exercise, the device will be removed from the client network and scans will be subsequently assessed and compiled into a formal report at Warren Averett's facilities.

Penetration Testing

Warren Averett, LLC's network penetration testing services, conducted with a formalized methodology, will provide reporting on the perceived ability of malicious hackers to gain access to the City of Cullman's (the Client) network. Warren Averett will provide this service in order to help the Client proactively assess and rank their existing or possible risks; however, we will not make any management decisions for the client related to issues or concerns found.

As an Audit client of the firm, all findings will be delivered as standard, best practice recommendations and are not to be treated as a formal control.

Penetration Testing is an invaluable part of assessing areas that might be exploited and exposing areas of existing risk. This is an optional but recommended service. Our network penetration testing services include the following activities:

- develop a testing plan and schedule
- validate and test all external IP ranges
- perform tests as vulnerabilities are discovered
- document testing and exploitation (if any)
- analyze results and
- provide reports and a suggested remediation plan

Purpose

The purpose of this document is to define the boundaries and constraints that Warren Averett, LLC must abide by during penetration testing activities, if services are engaged by the Client. It is necessary to define a set of rules of what is and is not acceptable during testing activities. Penetration testing will occur in accordance with rules and restrictions set forth in the scope section of this document. Penetration testing will follow methodologies outlined in National Institute of Standards and Technology special publication 800-115.

Assumptions & Limitations

Warren Averett, LLC assumes the client's named systems are stable and available for testing at any time unless otherwise specified by the Client. Penetration testing will be conducted in a manner as to not expose company data to the Internet and will be conducted from a secure facility.

Risks

With any type of intrusive testing or scanning there are inherent risks; server downtime, data corruption, or even loss of data is possibilities during testing of this nature. Warren Averett, LLC will take precautions to reduce or eliminate risk of downtime or data loss. *The Client should ensure that all named servers have adequate backups and personnel should have knowledge of techniques to restore the applications to full functionality in case of data loss or server downtime.*

Tools

The following applications represent some of the software utilized during this engagement. Warren Averett, LLC also utilizes various other open source and proprietary scripts:

- Nessus
- Metasploit
- Acunetix
- Canvas
- Nmap

Web Application Scanning

The scanning of a Web Application is a form of Penetration Testing. The service is performed by a Certified Ethical Hacker (CEH) who, in conjunction with industry leading software, will perform simulated attacks against an application and analyze the results. A web application scanning service crawls a website for vulnerabilities within web applications that may expose an organization.

By design, many web applications are publicly available on the internet and are designed to market and service business transactions for organizations and fall under these regulations. This provides hackers with direct and easy access to your business and provides virtually unlimited attempts for them to test their hacks against your application. Web applications are now one of the biggest risks for an organization's security. Inherently they are much more difficult to defend versus traditional applications that benefit from the security infrastructure already in deployment. Often web applications are not compliant with Payer Card Industry Data Security Standards (PCI DSS) standard requirements, and many web applications are not compliant with criteria of ASV scanning by PCI DSS.

In order to detect and properly defend against web application threats you must first have the capability to identify these vulnerabilities. This includes performing web application vulnerability assessment scanning.

Reporting

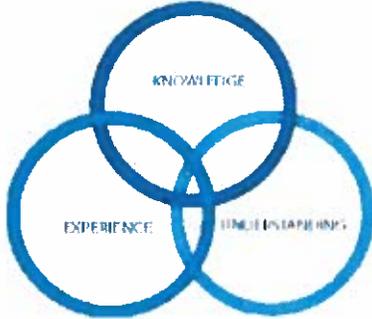
Delivery of a final report will occur within 30-45 business days of completion of all testing and scanning unless otherwise discussed. *Critical vulnerabilities will be communicated as soon as discovered.*

This detailed report will also include remediation recommendations along with the raw data from all testing which will be included as part of the reporting. Electronic report distribution occurs utilizing secure transmission methods.

Get To Know Your Team

WARREN AVERETT TEAM QUALIFICATIONS

Direct access to leadership



At Warren Averett, our goal is to have a thorough understanding of the City of Cullman's operations, as this is the best way to bring value-added solutions to you.

Open and frequent communication is encouraged, and we will be available to meet regularly to keep up to date on your planning goals and development needs. Our personnel approach utilizes an engagement leader to lead a qualified team of professionals. Team members are selected for their knowledge, experience and understanding of requirements

specific to the industry. As one of our valued clients, you will receive the highest level of technical expertise and timely response to your questions. We will work closely with management to provide the requested services. We will be flexible and adjust our plans to meet your needs as those needs change.

Our philosophy of high-level involvement by our Members helps reduce re-work and ensure timely completion of reviews. Our commitment to you of timely Member and quality control reviews will significantly reduce the number of questions that arise after fieldwork.

We have outlined our proposed engagement team on the following pages.

Terms of Engagement

December 5, 2025

Engagement

Warren Averett, LLC is pleased to confirm our understanding of the services we are to provide for the City of Cullman (the "Client") and any of its affiliated entities. This agreement confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Detection

This engagement will not include any procedures designed to detect fraud, theft, or illegal acts, and Client agrees that we will have no responsibility to do so.

Client Responsibilities

Client represents they have the requisite knowledge, skills and experience to evaluate the Services to be provided by Warren Averett. Client shall be solely and exclusively responsible for, among other things: (i) making all management decisions and performing all management functions; (ii) designating a knowledgeable employee within senior management, to oversee the Services on behalf of Client; (iii) evaluating the adequacy of the Services and the contents of any Deliverable (as defined below); and (iv) accepting responsibility for results of the Services.

Scope & Fees

Warren Averett, LLC proposes to provide the City of Cullman with Proactive IT Risk Review. Fees are based on the client's elections below:

IT Risk Review - \$18,500

(Vulnerability Scanning is included)

Initial to Accept _____

Utilities Board Water Division Risk Review - \$6,000

Separate Report of Findings to be provided

Initial if Accepted _____

Penetration Testing:

First IP Address: \$2,500

Each Additional IP Address: \$1,200 Total Address Count 4

Initial to Accept _____

The IPs that have been provided to be assessed are as follows:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The client may elect to test all of their external facing IP addresses or may choose a representative

sampling of the environment and expand the scope if issues should be found during testing. The decision of what to consider "in scope" for the Penetration and Web Application portion is left entirely up to the client's discretion and preferences. The formal Scope of Work will be confirmed in advance of testing in a separate "Rules of Engagement" document provided by the firm's Penetration Testing team.

In addition to the professional fees set forth in this engagement agreement, we will apply a "Technology Investment Fee" of 3% to the total professional fees incurred. This additional fee supports our continuing investment in advanced technologies, data security, and digital infrastructure that will directly enhance the quality, security, efficiency, and delivery of the services provided herein. This fee amount will be likewise separately itemized on each invoice you receive for our services herein.

Deliverables

Upon conclusion of the review portion, Warren Averett will issue a Report of Findings. The report will include documentation of current practices and recommended improvements. It should be noted that with the nature of performing any internal control assessment, there could be internal control deficiencies, significant deficiencies or material weaknesses in internal controls that are not identified. The client's management is responsible for the adequacy of the internal control structure.

Use of Deliverables

We will document the results of the Services in a formal report to be provided to Management's for review. We do not assume responsibility for updating the information or our report for such events or circumstances that may occur subsequent to the date the report is issued. The report is intended solely for the City of Cullman, AL's Management and its internal staff and should not be distributed outside of the organization without the expressed written consent of Warren Averett, LLC.

Artificial Intelligence (AI) Recommendations

During the course of our review, we may, from time to time, provide recommendations that involve the use of artificial intelligence ("AI") technologies within your processes and procedures. Please note that your organization should maintain a formal policy governing the use of AI. Any recommendations we provide should be evaluated and implemented in alignment with your specific operational requirements and internal policies. This includes, but is not limited to, establishing appropriate safeguards related to data labeling and ensuring controlled access to authorized AI platforms or cloud-based applications.

Travel

Travel, meals, and out of pocket expenses, if applicable, are not included in the fees outlined for the engagement. Mileage expenses will be computed at the current IRS rate to/from our premises to your physical location(s) and will be invoiced separately.

Billing

Invoices are due upon receipt. In the event that payment is not received within 30 days of the due date, the Client will be assessed interest charges of one percent per month on the unpaid balance. We reserve the right to suspend or terminate our work due to nonpayment. In the event that our work is suspended or terminated as a result of nonpayment, the Client agrees that we will not be responsible for the Client's failure to meet government and other filing deadlines, or for penalties or interest that may be assessed against the Client resulting from the Client's failure to meet such deadlines.

Detection

This engagement will not include any procedures designed to detect theft or illegal acts that are immaterial to the financial statements, and the Client agrees that we will have no responsibility to do so.

Employment

In the event you desire to employ a current employee of Warren Averett, LLC or a previous employee of Warren Averett, LLC whose termination date is within 6 months of the date services were provided to you by us, you agree to consult with us concerning such employment. In addition, if you employ such employee, you agree Warren Averett, LLC has the option to receive a reasonable placement fee from you, in an amount determined by us not exceeding 25% of employee's annual compensation at the time of termination.

Legal Fees

In addition to the fees for services described in this agreement, the Client agrees to pay legal fees incurred in connection with any suit to recover fees due from you on this engagement or to enforce the terms of this Agreement, and legal fees incurred by Warren Averett, LLC in responding to any third-party request for production and/or subpoenas and/or depositions or other testimony related to your records and our work done for you in connection with an engagement thereon.

Limitations of Liability

Warren Averett, LLC's maximum liability to the Client for any reason shall be limited to the fees paid by the Client for the services or work product giving rise to the liability except and to the extent finally determined to have resulted from our willful misconduct. Without limiting the foregoing, Warren Averett, LLC's liability under this agreement is limited to the actual and direct damages incurred by the Client arising out of or related to Warren Averett, LLC's performance hereunder. In no event shall Warren Averett, LLC be liable for any incidental, consequential, special, indirect, punitive or third-party damages or claims, including, without limitation, lost profits or revenue, lost savings, lost productivity, loss of data, loss of use of equipment and loss from interruption of business, regardless of whether the form of action is based upon breach of warranty, breach of contract, negligence, strict liability in tort or any other legal theory even if Warren Averett, LLC has been advised about the possibility of such damages. Warren Averett, LLC's members, principals and employees shall have no liability or obligations arising out of this engagement letter. Client agrees that should Client bring any claim or other legal proceeding of any nature arising from the services provided pursuant to this engagement letter, such claim or legal proceeding shall only be pursued against Warren Averett, LLC.

Indemnity

The Client agrees to release, defend, indemnify and hold Warren Averett, LLC and its members, managers, officers and employees and the respective heirs, executors, personal representatives, successors, and assigns of each of them harmless from any and all claims which arise from knowing misrepresentations to Warren Averett, LLC by the Client, including its management, board of directors, employees and other duly authorized representatives, or intentional withholding or concealment of information from Warren Averett, LLC by the Client.

Dispute Resolution

By signing this agreement, you agree that any controversies, issues, disputes or claims ("Disputes") arising out of or relating to this Agreement, or any services provided by Warren Averett, LLC, shall be RESOLVED EXCLUSIVELY BY BINDING ARBITRATION administered by the American Arbitration Association (the "AAA") in accordance with the Commercial Arbitration Rules of the AAA then in effect;

provided, that, by written notice delivered to you prior to or after the initiation of any arbitration claim, Warren Averett, LLC as the defendant in a Dispute may elect (a) that the Dispute shall be resolved pursuant to litigation in an Agreed Court (as defined below) and/or (b) submitted to nonbinding mediation prior to the commencement or continuation of an arbitration claim or lawsuit. If any Dispute is not arbitrated for any reason, (i) any litigation, proceedings or other legal actions related to a Dispute shall be instituted in the courts in the state of the service provider, or if it has jurisdiction, a Federal court in Birmingham, Alabama (the "Agreed Courts") and (ii) the parties, for themselves and their successors and assigns, hereby WAIVE TRIAL BY JURY OF ANY DISPUTE. Each party to this Agreement irrevocably submits to the exclusive jurisdiction of the Agreed Courts in connection with any such litigation, action or proceeding. Each party to this Agreement irrevocably waives, to the fullest extent permitted by applicable law, any defense or objection it may now or hereafter have to the laying of venue of any proceeding brought in the Agreed Courts, and any claim that any proceeding brought in any such court has been brought in an inconvenient forum. The parties acknowledge that (x) they have read and understood the provisions of this agreement regarding arbitration and (y) performance of this agreement will be in interstate commerce as that term is used in the Federal Arbitration Act, 9 U.S.C. § 1 et seq., and the parties contemplate substantial interstate activity in the performance of this Agreement including, without limitation, interstate travel, the use of interstate phone lines, the use of the U. S. mail services and other interstate courier services.

Conditions Precedent

Client agrees that Warren Averett, LLC shall have no liability under this Agreement or arising under this engagement unless written notice of Warren Averett, LLC's alleged liability shall have been given by Client to Warren Averett, LLC within one (1) year following the later of (i) the date the Client is informed of the engagement's termination or, (ii) the last date services were provided to the Client. If the matter cannot be resolved amongst Warren Averett, LLC and the Client within thirty (30) days of the date of such written notice (or such longer period as the parties may agree to in writing), the parties shall participate in non-binding mediation before any litigation or other dispute resolution proceeding commences (unless the parties jointly agree in writing to waive this requirement).

Invalidation

In the event that any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this agreement.

Disclosure

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your tax return information, if applicable, or other information to our service providers located abroad. If you want to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

Warren Averett Connect

Warren Averett Connect is a tool for the sharing of information between the Client and Warren Averett. Warren Averett Connect is not designed to store Client information and documents. Client is responsible for maintaining backup to all Client data provided to and by Warren Averett, LLC.

Term

This agreement shall survive the termination of the Client's engagement of Warren Averett, LLC.

Limitations

In this engagement, we will be using information developed and information furnished by the Client. We are relying upon the Client for the accuracy and completeness of the Client's records, as well as all other information supplied. We will maintain the information provided to us in confidence within our firm and will not disclose to others the Client's confidential information except with the Client's consent or as required by law or permitted under professional standards of the accounting profession.

None of the work that we will perform under this engagement will constitute an attest engagement in accordance with generally accepted auditing standards. The advice and services provided hereunder are solely for management or for submission to taxing authorities and are to be used for no other purpose. Accordingly, our advice may not be relied upon by any other person or persons, used in connection with any other transaction, or used for any other purpose without prior written consent. We assume no responsibility to keep the Client apprised of developments in the tax law relative to this engagement after it has been completed.

Amendment

The terms and conditions of this agreement (i) apply exclusively to the services specifically set forth in the "Services Provided" section herein (the "Current Specified Services") and do not apply to any other services specifically addressed in a separate Terms of Engagement entered into between Warren Averett, LLC and the Client. This agreement replaces and amends all previous Terms of Engagement entered into between Warren Averett, LLC and the Client for the services specifically set forth in the "Services Provided" section herein (the "Current Specified Services"). This agreement does not impose upon Warren Averett, LLC any additional obligations or responsibilities with respect to any other Terms of Engagement entered into between Warren Averett, LLC and the Client.

Joint Preparation

The parties to this Agreement represent and acknowledge that they have had an opportunity to obtain legal, financial, or other representation to assist them in drafting, negotiation, and execution of this Agreement, and that they have availed themselves of this opportunity to the extent they desired. The parties further represent and acknowledge that they jointly participated in the negotiation and drafting of this Agreement, and that any ambiguity herein shall not be construed for or against any party under the doctrine of *contra preferendum* or any other theory. The parties agree that neither party shall claim that an advantage was obtained by either party due to representation or drafting.

Agreement

December 5, 2025

We appreciate the opportunity to be of service to you and believe this contract accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this contract, please sign a copy, and return it to:

Amy M. Williams
Senior Business Consultant
Risk Advisory & Assurance Services (RAAS)
Email: Amy.Williams@warrenaverett.com
Phone: 205-460-3983

Warren Averett, LLC:

City of Cullman:

Authorized Representative

Authorized Representative

Printed name

Printed name

Title

Title

Date

Date