

FOURTH AMENDMENT TO AGREEMENT NO. 855
BETWEEN
THE ALAMEDA CORRIDOR TRANSPORTATION AUTHORITY
AND
MOSS ADAMS LLP

THIS FOURTH AMENDMENT to Agreement No. 855 is made and entered into by the Alameda Corridor Transportation Authority (“AUTHORITY”), acting by and through its Governing Board, and MOSS ADAMS LLP (“AUDITOR”).

WHEREAS, an Agreement between AUTHORITY and AUDITOR was entered into commencing May 1, 2015 for a term of five years, through April 30, 2020, providing financial statement audits and single audits for fiscal years ending June 30, 2015 through June, 30, 2019; and

WHEREAS, three amendments were approved by the Governing Board in February 2016, March 2017 and November 2019, increasing the compensation, extending the term and authorizing additional services; and

WHEREAS, at its October 29, 2020 special meeting, ACTA’s Governing Board approved this Fourth Amendment which increases the compensation amount by \$60,000 and adds additional services;

NOW, THEREFORE IT IS MUTUALLY AGREED AS FOLLOWS:

1. Section III. SERVICES TO BE PERFORMED BY AUDITOR is amended to add Subparagraph F to read:

“H. ERP IMPLEMENTATION ADVISORY SERVICES

On an as-needed basis and upon written direction of the AUTHORITY’s Chief Executive Officer or his designee, AUDITOR shall provide the services set forth in Exhibit D to assist the AUTHORITY in the implementation of a new ERP-based accounting software system. AUDITOR shall charge the AUTHORITY for these services at the hourly billing rates set forth in Exhibit A-2.”

2. Section VI. PAYMENT OF FEES, Subparagraph A is hereby deleted in its entirety and replaced with the following provision:

“A. AUDITOR shall be paid for the services rendered to AUTHORITY pursuant to Section III of this Agreement at the rates and in the amounts set forth in Exhibit A, Exhibit A-1 and Exhibit A-2. The maximum payable under this Agreement, including reimbursable expenses, shall be Eight Hundred Forty-Six Thousand Seven Hundred Thirty-Five Dollars (\$846,735).”

3. Exhibit D, attached hereto, is incorporated and made a part of the Agreement.

Except as amended herein all remaining terms and conditions of Agreement No. 855 shall remain in full force and effect.

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**Amendment No. 4
Agreement No. 855
MOSS ADAMS LLP**

The effective date of this amendment shall be the date of its execution by ACTA's Chief Executive Officer.

IN WITNESS WHEREOF, the parties hereto have executed this Fourth Amendment to Agreement No. 855 on the date to the left of their signatures:

ALAMEDA CORRIDORY
TRANSPORTATION AUTHORITY, by
its Governing Board

Dated: _____, 2020

By: _____
Michael C. Leue, P.E.
Chief Executive Officer

Attest: _____
Maria M. Melendres
Board Secretary

MOSS ADAMS LLP

Dated: _____, 2020

By: _____

(Print/type name and title)

Attest: _____

(Print/type name and title)

APPROVED AS TO FORM

_____, 2020
Michael N. Feuer, City of Los Angeles City Attorney

By: _____
Heather M. McCloskey, Deputy
ACTA Co-General Counsel

EXHIBIT D
AUTHORITY AGREEMENT NO. C0855
Alameda Transportation Authority
ERP Implementation Advisory Services
Scope of Services

Moss Adams understands that ACTA is interested in implementation review and advisory services during its ERP software implementation. The goal of our implementation advisory services is to evaluate the implementation deliverables, system configurations, and processes against requirements and best practices and offer recommendations. To assist ACTA during this engagement, we'll perform the following advisory services:

Implementation Review Work Plan	
Phase 1 - Project Initiation	
1.1	Review project plan prepared by your implementation vendor for risk assessment.
Phase 2 - Project Analysis	
2.1	Attend the Requirements Workshop to review current processes and key implementation priorities.
2.2	Review Business Requirements Document prepared by your vendor to understand the business process requirements to be configured.
Phase 3 - Project Configuration	
3.1	Perform an assessment of the system setup/configuration by your vendor for compliance with requirements and agreed-upon design between ACTA and the vendor.
3.2	Perform an assessment of the training agenda prepared by your implementation vendor and the planned approach to training sessions and provide a summary of any perceived deficiencies.
3.3	Perform an assessment of the data migration strategy and assess the data cleanup and data conversion plans, and provide a gap log for any perceived design deficiencies related to completeness and accuracy of the controls.
3.4	Perform system controls review: <ul style="list-style-type: none"> • Perform an assessment of the system access management, including configured system roles and permissions and provide a gap log of any perceived Segregations of Duties conflicts for existing functional areas and staff constraints and provide recommendations as appropriate. • Perform an assessment of financial processes controls design, including system and accounting preferences, query-based alerts, system audit trails, approval workflow, and provide a gap log of any perceived deficiencies in the control design and provide recommendations as appropriate. • Perform an assessment of the change management controls for the implementation, taking into consideration Software Development Life Cycle best practices, including controls related to authorization, testing, approval, release, and documentation of changes during the configuration and data migration between the development and production instances. Provide a gap log of any perceived deficiencies in the controls design and provide recommendations.
Phase 4 - Project Deployment	
4.1	Review and assess the test scripts and provide recommendations.

Implementation Review Work Plan	
4.2	Perform an assessment of all end user testing documentation.
4.3	Perform an assessment of the go live cut-over checklist.
Phase 5 - Project Go Live	
5.1	Verify completion of project control documentation and summarize all perceived deficiencies in documentation of the implementation project deliverables and provide recommendations as appropriate.
5.2	Review findings and recommendations with project team (one iteration).
Phase 6 - Post Go Live Optimization	
6.1	Review post go live optimization deliverables from vendor and provide recommendations

Assumptions:

- ACTA’s staff and vendor will be responsible for actively managing and executing the implementation project.
- Our role will be limited to implementation assessment and recommendations as may be appropriate.
- ACTA’s staff will participate in all phases of the project.
- Timely completion of tasks identified in the work plan will depend on full participation of ACTA and vendor personnel and a commitment to the estimated time.
- Adequate documentation on current processes and systems will be available.
- Implementation project timeline and cost is estimated based on RFP published as part of the system selection project.

Schedule:

Moss Adams is prepared to commence this project in November 2020, assuming ACTA personnel are readily available to meet and work with our team members. An elapsed time of approximately two to three months is expected to complete the work. This is considered an accelerated schedule designed to meet your needs in this situation. Factors that could influence the overall schedule include staff availability, availability of documentation, extent of supplemental analysis, desired level of documentation, holidays, and employee leave time.

Responsibility for Controls and Operating Environment:

You are responsible for your control environment. We may advise you about business practices and their application, however, you will remain responsible for (i) the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the control environment; (ii) adjusting the control environment to correct for potential weaknesses; and (iii) identifying and ensuring that the Company complies with applicable laws and regulations.

Management Responsibilities:

Our professional standards require that we remain independent with respect to our attest clients, including those situations where we also provide nonattest services such as those identified in the preceding paragraphs. As a result, Company management must accept the responsibilities set forth below related to this engagement:

- Assume all management responsibilities.
- Oversee the service by designating an individual, preferably within senior management, who possesses skill, knowledge, and/or experience to oversee our nonattest services. The individual is not required to possess the expertise to perform or reperform the services.
- Evaluate the adequacy and results of the nonattest services performed.

- Accept responsibility for the results of the nonattest services performed.

It is our understanding that Kevin Scott, CFO, has been designated by the Company to oversee the nonattest services and that in the opinion of the Company he is qualified to oversee our nonattest services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

Charges for Services:

Our fees are based upon the hourly rates of individuals assigned to the project, plus expenses. Fees will be billed monthly as incurred on a time and materials basis, according to the rates in Exhibit A-2. The professional fees for the project are expected to range from \$37,500 to \$45,000, plus expenses. The estimated professional fees assume two to three-month project. Any additional time beyond three months will be billed on a time and material basis.

In addition to fees, we will charge you for expenses. Our invoices include a flat expense charge, calculated as five percent (5%) of fees, to cover expenses such as copying costs, postage, administrative billable time, report processing fees, filing fees, and technology expenses. Travel expenses and client meals will be billed separately and are not included in the 5% charge.

We can jointly manage the budget for this engagement at project initiation through discussions regarding project scope, resource availability, assignment of duties between ACTA and Moss Adams team members, the anticipated level of effort, and overall project timing. If our time is less than anticipated, we will bill the lesser amount. If our time is more than anticipated, we will discuss this with you before proceeding further.