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**Rachel Laurie Riddle**  
**Chief Examiner**

May 12, 2026

James E. (Jeb) Ball, Chairman  
Baldwin County Commission  
312 Courthouse Square, Suite 12  
Bay Minette, AL 36507

Dear Mr. Ball:

Enclosed is the agreement between the Department of Examiners of Public Accounts and the Baldwin County Commission for an audit of the federal assistance received by your office.

Please **sign** the agreement and **return the signed copy** to the County Audit Division of our Department.

Sincerely,

Josh Taylor, CGFM  
Director, County Audit Division

JT/np

Enclosure

**CONTRACT TO AUDIT FEDERAL AWARDS  
OF  
BALDWIN COUNTY COMMISSION**

This contract is entered into on the 12<sup>th</sup> day of May 2026, by and between the Department of Examiners of Public Accounts (EPA) and Baldwin County Commission, hereinafter referred to as the (BCC). The contracting parties hereby agree to the following:

**I. Purpose and Scope**

EPA shall conduct an audit of BCC, for the period beginning October 1, 2024 and ending September 30, 2025. EPA's audit will encompass a financial audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, an audit of compliance with applicable laws and regulations of the State of Alabama, and an audit of federal awards in accordance with the provisions of the Single Audit Act and/or U.S. Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as amended.

EPA will furnish copies of audit reports to BCC. Upon request, EPA will also furnish copies of the audit report to federal grantor agencies.

EPA shall make all working papers and reports available upon request for review by any federal grantor agency consistent with State and Federal law. EPA shall also retain all working papers and reports for a minimum period of five years from the date the audit report becomes final, unless EPA is notified in writing to extend the retention period.

**II. Funding of Audit**

BCC agrees to reimburse EPA for its necessary and reasonable cost related to conducting the audit of federal awards, including personnel costs and travel expenses incurred at the rate authorized by Alabama law. The maximum cost of the audit shall not exceed twenty-four thousand four hundred twenty dollars (\$24,420.00). However, in the event that EPA finds BCC has either failed to keep its records or expend its funds in accordance with federal guidelines or in the event there are changes in the preliminary Schedule of Expenditures of Federal Awards ("SEFA"), the maximum cost of the audit may be increased accordingly. If the cost of the audit will exceed the above-stated maximum, EPA will provide an estimate of the increased amount. BCC shall pay 80% of the audit costs upon full execution of the contract and 20% upon completion of field work as evidenced by invoices of the EPA.

### **III. General Provisions**

The parties to this Contract agree with, and shall adhere to, the following:

#### **A. Access to Records and Work Area**

The Chief Examiner of EPA, the Comptroller General of the United States (if Federal funds), or any other duly authorized representatives of EPA shall have the right of access to any financial and operating data, pertinent books, documents, papers, and records of BCC for the purpose of making audits, financial reviews, examinations, excerpts, and transcripts. This right also includes timely and reasonable access to BCC's personnel for the purpose of interview and discussion related to the audit set forth in this Contract. This right of access is not limited to the required retention period, but shall last as long as the records are retained. The BCC also agrees to provide a working area for EPA personnel, which facilitates efficient fieldwork.

#### **B. Compliance with Federal, State, and Local Laws**

In addition to the provisions provided herein, the parties shall be responsible for complying with any and all other applicable laws, ordinances, codes and regulations of the Federal, State, and local governments, including, but not limited to the Beason-Hammon Alabama Taxpayer and Citizen Protection Act (§ 31-13-1, et seq., Ala. Code 1975).

By signing this Contract, the parties affirm, for the duration of the Contract, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama. Furthermore, any party found to be in violation of this provision shall be deemed in breach of the Contract and shall be responsible for all damages resulting therefrom.

In compliance with Act 2016-312, the parties hereby certify that they are not currently engaged in, and will not engage in, boycott of a person or an entity based in or doing business with a jurisdiction with which the state (Alabama) can enjoy open trade.

#### **C. Immunity and Dispute Resolution**

The parties to this Contract recognize and acknowledge that EPA is an instrumentality of the State of Alabama, and as such, is immune from suit pursuant to Article I, Section 14 of the Alabama Constitution of 2022. It is further acknowledged and agreed that none of the provisions and conditions of this Contract shall be deemed to be or construed to be a waiver by EPA of such Constitutional Immunity.

In the event of any dispute between the parties, senior officials of both parties shall meet and engage in a good faith attempt to resolve the dispute. Should that effort fail and the dispute involves the payment of money, a party's sole remedy is the filing of a claim with the Board of Adjustment of the State of Alabama.

For any and all other disputes arising under the terms of this contract which are not resolved by negotiation, the parties agree to utilize appropriate forms of non-binding alternative dispute resolution including, but not limited to, mediation. Such dispute resolution shall occur in Montgomery, Alabama, utilizing where appropriate, mediators selected from the roster of mediators maintained by the Center for Dispute Resolution of the Alabama State Bar.

#### **D. Indemnity**

To the furthest extent permitted by law, BCC shall defend, indemnify, and hold harmless the EPA from any and all losses, consequential damages, expenses including, but not limited to, attorney's fees), claims, suits, liabilities, fines, penalties, and any other costs arising out of or in any way related to the BCC's failure to fulfill its obligations under this Contract.

#### **E. Amendments**

This Contract may be modified, altered, or amended from time to time throughout the duration of this Contract only by a written agreement duly executed by the parties hereto or their duly authorized representative.

#### **F. Entirety**

This Contract contains the entire written Contract between the parties as to the matters contained herein. Any oral representations or oral modifications concerning this Contract shall be of no force or effect.

#### **G. Termination**

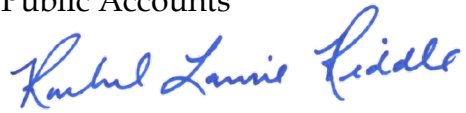
This contract may be cancelled by either party upon 30 days written notice provided that any costs shall be paid.

#### **H. Term of Contract**

This contract will begin on March 25, 2026 and end on March 25, 2027. EPA agrees to notify BCC in the event of any unforeseen delays affecting this schedule.

IN WITNESS THEROF, the parties have executed this Contract as of the date first written above.

STATE OF ALABAMA  
Department of Examiners  
of Public Accounts



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Rachel Laurie Riddle  
Chief Examiner

Baldwin County Commission

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James E. (Jeb) Ball  
Chairman