



## Memorandum

**To:** DeKalb County School District Board of Education

**From:** Plante & Moran, PLLC

**Date:** March 15, 2024

**Re:** Change Order Request: RFP 23-543 Financial Auditing Services

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Dekalb County School District Board of Education Members:

Plante & Moran, PLLC (“PM” or “we”) is in the process of conducting services associated with RFP 23-543 Financial Auditing Services for DeKalb County School District (“DCSD”). Throughout our engagement, we have been made aware of situations that have warranted increased time and effort on behalf of DeKalb’s team members, resulting in increased time and costs. Due to these increased costs, we are requesting a change order to the original purchase order associated with this RFP. Our request is for an additional \$320,000 due to the unforeseen circumstances noted below:

- 1) DCSD did not maintain general ledger accounting records and supporting documentation for expenses digitally which is a change of understanding from when the original cost was presented in our bid.
- 2) DeKalb County School District does not have resources available to provide PM with the required documentation to execute audit procedures for SPLOST IV and SPLOST V in accordance with RFP 23-543. At the request of the Board, PM has provided staffing resources of up to 7 individuals to acquire the documentation necessary to complete the audit procedures.
- 3) Throughout our audit procedures related to SPLOST V, our team has requested from DCSD staff members answers to clarifying questions regarding supporting documentation. Managing these communications and follow-ups with DCSD SPLOST process owners has required our team to dedicate additional hours that were not anticipated at engagement initiation.

We respectfully request an additional amount of \$320,000 which is based upon our estimates for completion. Itemized costs are summarized in the table below.

Task	Est. Hours	Contract Hourly Rate	Fees
Task 1: Documentation Gathering and Indexing	560	\$225	\$ 126,000
Task 2: Audit of Documentation	820	\$225	\$ 184,500
Expenses Related to Travel for Phase 1			\$ 20,000
Plante Moran’s share of travel expense that will not be billed to the District			\$ (10,000)
Change Order Total			\$ 320,000

Thank you,

Plante & Moran, PLLC