

CITY OF VICKSBURG, MISSISSIPPI

INDEPENDENT CONTRACTOR SERVICES AGREEMENT

(Internal Audit & Advisory Services)

This Agreement is entered into this 10th day of April, 2026, by and between the City of Vicksburg (“City”) and Sidra Burns, d/b/a Consulting Plus (“Contractor”).

1. PURPOSE

The purpose of this Agreement is for the Contractor to provide independent internal audit and advisory services to strengthen financial oversight, improve internal controls, enhance operational efficiency, and ensure accountability within the City.

2. SCOPE OF SERVICES

The Contractor shall:

- Conduct a comprehensive review of financial records and reporting systems;
- Evaluate internal controls and identify risks or deficiencies;
- Assess compliance with applicable laws, policies, and procedures;
- Provide actionable recommendations for improvement;
- Deliver staff training on internal controls and best practices; and
- Provide implementation guidance and follow-up on corrective actions .

3. DELIVERABLES & PERFORMANCE STANDARDS

A. **Monthly Written Reports:** The Contractor shall submit a monthly written report which details the work completed the preceding month to the Board of Mayor and Aldermen of the City of Vicksburg (“Board”) and other City authorized representatives. The report shall be delivered within ten (10) days after the end of the preceding month.

B. **Thirty (30) Day Audit Plan:** Contractor shall draft and provide a thirty (30) day audit plan based on an audit of financial statements performed in accordance with the Government Auditing Standards (GAGAS report) on the Contractor’s consideration of internal control over financial reporting and tests of compliance made as part of its audit of the financial statements.

C. **Ninety (90) Day Progress Report:** The Contractor shall furnish copies of the combined monthly written report along with a technical progress report ninety (90) days from entering into this Agreement stating the progress made, including the percentage of the project completed, and a description of the work accomplished to support the cost. If the work is ordered using work assignments or delivery orders, then the Contractor must include the estimated percentage of the tasks completed during the reporting period for each work assignment or delivery order. The Contractor must provide specific information on difficulties encountered and remedial action(s) taken during the reporting period, and anticipated activity with a schedule of deliverable for the subsequent reporting period. The Contractor must provide a list of remaining actions that need to be completed to conclude the Agreement.

D. **Final Comprehensive Audit Report:** The Contractor shall furnish a final report on the independent internal audit, outline services provided by the Contractor to strengthen the City's financial oversight, improve internal controls, enhance operational efficiency, and ensure accountability; and provide a summary of staff training sessions.

E. **Staff Training Sessions:** The Contractor shall provide a report on all staff training sessions conducted including dates, times, names of employees receiving training and topic of training session. The Contractor shall provide a copy of any training materials which shall be the property of the City.

Performance Standards:

All deliverables must:

- Include clear findings, risk levels, and supporting data;
- Provide specific, actionable recommendations;
- Include implementation steps and timelines;
- Identify measurable outcomes where applicable; and
- Meet Government Auditing Standards (GAGAS).

Presentation Requirement:

A. Contractor shall present to the Board of Mayor and Aldermen at their monthly meeting in open session a briefing of her findings, recommendations, update on any trainings conducted with staff and details of her independent internal audit. She shall appear in person for her presentation.

B. That Contractor must appear in person to present her formal Final Report in October of 2026 to the Board in an open session during their regular scheduled Board meeting.

4. TERM

This Agreement shall be effective for the period of **April 10, 2026 through October 10, 2026** which is for a period of **six (6) months**. There shall be **no automatic renewal**. Any extension must be approved in writing by the city.

5. COMPENSATION

A. Contractor shall be paid at the rate of **\$3,000 per month** contingent on her submission of the required completed and compliant monthly reports. The Contractor must submit a detailed invoice providing all services performed that must be verified. The Board will have 45 days from receipt of the invoice to review the invoice, verify services and process payment.

B. Contractor agrees that the Board must accept the required monthly reports for her invoice to be approved.

C. The Board reserves the right to withhold payment for incomplete, deficient, or non-compliant deliverables.

6. ACCESS TO RECORDS

The Contractor shall have access to relevant financial and operational records as necessary to perform services.

- Access to banking or sensitive financial systems require **prior written approval** from the mayor or designated official
- Contractor shall comply with all City data security policies and Contractor agrees to keep this information confidential.

7. CONFIDENTIALITY

The Contractor shall maintain strict confidentiality of all City information and shall not disclose any information without prior written consent of the Board. The Contractor agrees to take necessary and reasonable steps to protect the confidentiality of the City's

confidential information as she takes to protect her own confidential information and she shall not use the City's confidential information for any purpose other than in accordance with this agreement and she shall not disclose such confidential information to any other person who is not by the Board to receive said information. The Contractor shall allow and reasonably assist the City to lawfully prevent or limit the disclosure of confidential information.

This clause shall survive termination of this Agreement.

8. OWNERSHIP OF WORK PRODUCT

All reports, data, materials, and work products produced under this Agreement shall be the sole property of the City. That the Contractor shall not use any report, data, material or work product produced under this Agreement without the written consent of the Board. All reports, data, materials and work products must remain at the City Hall premises.

9. PROFESSIONAL STANDARDS

All services shall be performed in accordance with **Government Auditing Standards (GAGAS)** and applicable professional guidelines.

10. INSURANCE REQUIREMENTS

The Contractor shall maintain professional liability insurance (errors and omissions) which shall inure to the benefit of the City of Vicksburg, its Board of Mayor and Aldermen and employees, in an amount not to exceed \$500,000 and shall provide proof of insurance prior to beginning services for the City as well as comprehensive general liability insurance.

11. LIABILITY

The Contractor shall be liable for any damages resulting from negligence, errors, omissions, or failure to perform services in accordance with this Agreement. The Contractor shall indemnify, defend, save and hold harmless, protect and exonerate the City of Vicksburg, its Board and employees, agents and representatives from and against claims, demands, liabilities, suits, actions, damages, losses and costs, including court costs, investigative fees and expenses and attorney's fees, and claims for damages arising out of or caused by the Contractor and its partners, principals, agents, employees, and/or subcontractors

limited to the extent the damages were caused by the Contractor's own negligence or intentional misconduct in the performance of or failure to perform this Agreement.

12. CONFLICT OF INTEREST

A. The Contractor shall notify the Board of any potential conflict of interest including, but not limited to, a conflict of interest resulting from the representation of or service to other clients. If such conflict cannot be resolved to the City's satisfaction, the City reserves the right to terminate this Agreement or to award the specific task(s) to another Contractor.

B. The Contractor certifies that (1) no conflicts of interest exist at the time of execution of this Agreement; (2) any potential conflicts will be disclosed immediately in writing; and (3) the Contractor shall remain independent and impartial at all times.

13. IMPLEMENTATION SUPPORT & ACCOUNTABILITY

The Contractor shall:

- Provide guidance on implementation of recommendations;
- Track and report progress on corrective actions; and
- Identify areas of non-compliance or failure to implement.

14. TERMINATION

For Convenience:

Either party may terminate this Agreement with **thirty (30) days written notice**.

For Cause:

The City, after providing written notice to the Agreement, may terminate immediately the Agreement for:

- Non-performance;
- Failure to meet deliverables or standards;
- Breach of confidentiality; and/or
- Misconduct or negligence.

15. GOVERNANCE & REPORTING

The Contractor shall report directly to the Board of Mayor and Aldermen and any City employee designated by the Mayor and Aldermen.

All findings shall be communicated in a timely, transparent, and professional manner.

16. GOVERNING LAW

This Agreement shall be governed by the laws of the State of Mississippi and venue for the resolution of any dispute shall be Warren County, Mississippi.

17. ENTIRE AGREEMENT

This Agreement constitutes the entire understanding between the parties and may only be modified in writing.

18. AUDIT PRIORITIES AND PLANNING

A. Within thirty (30) days of the effective date of this Agreement, the Contractor shall conduct a comprehensive, risk-based assessment of all City departments, programs, and operational functions.

B. Based on this assessment, the Contractor shall develop and submit a written Audit Plan identifying and prioritizing departments, divisions, and functions to be audited. The prioritization shall be based on financial risk, operational impact, compliance requirements, and potential exposure to fraud, waste, or inefficiency.

C. The Audit Plan shall include, but not be limited to, review of the following areas:

1. Accounting and payroll
2. Municipal Court Services
3. Utility Services (including water and gas billing)
4. Procurement and Purchasing
5. Community Development and Planning

D. The Audit Plan must be submitted within thirty (30) days and shall require formal approval by the Mayor and Board of Aldermen prior to implementation.

E. The Contractor shall provide justification for selected priorities and may recommend adjustments based on emerging risks or findings, subject to approval.

F. All audits performed under this Agreement shall align with the approved Audit Plan unless otherwise directed in writing by the Mayor.

19. SURVIVING CONDITIONS

It is understood that the warranties, representations and covenants contained herein shall have continuing effect and will remain in effect once the terms and conditions of the Agreement have been completed. The Confidentiality provision of this Agreement shall survive its termination.

20. NOTICE

Any notice required or permitted to be delivered hereunder may be sent by first class mail, overnight courier or by confirmed telefax or facsimile to the address specified below, or to such other Party or address as either Party may designate in writing, and shall be deemed received three (3) days after delivery set forth herein:

If intended for CITY:

Attn: Mayor, Willis T. Thompson
City of Vicksburg
1401 Walnut Street
Vicksburg, MS 39180

If intended for CONTRACTOR:

Attn: Sidra Burns
Consulting Plus
434 Redbone Rd.
Vicksburg, MS 39180

EXECUTED this 10th day of April, 2026.

City of Vicksburg, Mississippi

By: _____

Name: Willis Thompson Title: Mayor

EXECUTED this 7th day of April, 2026.

Consulting Plus

By: Sidra Burns

Name: Sidra Burns

Title: Owner