

AMENDATORY AGREEMENT

THIS AMENDATORY AGREEMENT is made and entered into by and between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the "City"), and **BKD, LLP**, a Missouri limited liability partnership, authorized to do business in Colorado doing business at 111 S. Tejon Street Suite 800 Colorado Springs, CO 80903 (the "Contractor").

WITNESSETH:

WHEREAS, the City and the Contractor previously entered into an Agreement dated November 17, 2016 relating to audit of the basic financial statements of the City (the "Agreement"); and

WHEREAS, the City and the Contractor desire to add additional work and pay corresponding additional fees for that work;

NOW, THEREFORE, in consideration of the premises and the mutual covenants and obligations herein set forth, the parties agree as follows:

1. The amended Scope of Work is attached hereto and incorporated herein as **Exhibit A-1** and all references to "Exhibit A" are hereby amended to read "Exhibits A and A-1, as applicable".

2. The amended Fees Detail is attached hereto and incorporated herein as **Exhibit B-1** and all references to "Exhibit B" are hereby amended to read "Exhibits B and B-1, as applicable".

3. Subsection a. of Section 4 of the Agreement, entitled "**Fee**," is deleted in its entirety and replaced with the following:

a. **Fee**: The Contractor's sole compensation for its services rendered and costs incurred under the Agreement is Seven Hundred Ninety One Thousand Eight Hundred Dollars (\$791,800.00) for 2016 audit of the Comprehensive Annual Financial Reports and two additional audits on the single audit upon completion of all services and production by the Contractor of periodic invoices acceptable to the City; Eight Hundred Seventy Four Thousand Two Hundred Dollars (\$874,200.00) to be paid for the 2017 audit of the Comprehensive Annual Financial Reports and two additional audits on the single audit upon completion of all services and production by the Contractor of an invoice acceptable to the City; Eight Hundred Ninety Five Thousand Dollars (\$895,000.00) to be paid for the 2018 audit of the Comprehensive Annual Financial Reports and two additional audits on the single audit upon completion of all services and production by the Contractor of an invoice acceptable

4. Subsection d(1) of Section 4 of the Agreement entitled "**Maximum Contract Amount**" is deleted in its entirety and replaced with the following:

d. (1) Notwithstanding any other provision of the Agreement, the City's maximum payment obligation, if all Renewal Terms are approved, will not exceed Two Million Six Hundred One Thousand Eight Hundred Seventy Dollars (\$2,610,870.00) (the "Maximum Contract Amount"). The City is not obligated to execute an Agreement or any amendments for any further services, including any services performed by Contractor beyond that specifically described in **Exhibits A and A-1**, as applicable. Any services performed beyond those in Exhibit A are performed at Contractor's risk and without authorization under the Agreement.

5. Except as herein amended, the Agreement is affirmed and ratified in each and every particular.

Remainder of page left intentionally blank.

Contract Control Number: AUDIT-201629144-01

Contractor Name: BKD, LLP

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at
Denver, Colorado as of

SEAL

CITY AND COUNTY OF DENVER

ATTEST:

By _____

APPROVED AS TO FORM:

REGISTERED AND COUNTERSIGNED:

Attorney for the City and County of
Denver

By _____

By _____

By _____



Contract Control Number: AUDIT-201629144-01

Contractor Name: BKD, LLP

By: Christopher Telli

Name: Christopher Telli
(please print)

Title: Partner
(please print)

ATTEST: [if required]

By: _____

Name: _____
(please print)

Title: _____
(please print)



EXHIBIT A-1

SCOPE OF WORK

ADDITIONAL ENGAGEMENT OBJECTIVES AND SCOPE

In addition to the work described in Exhibit A, we will provide the Single Audit for **CITY AND COUNTY OF DENVER** as of and for the year ended December 31, 2016, and the related notes to the financial statements which will include additional major program audits not contemplated in the initial Single Audit work, including audits of the Child Support Enforcement Program and Federal Transit Capital Investment Grant. The additional programs will be undertaken under the same terms and conditions as otherwise stated in Exhibit A.

Exhibit B-1
Fees Detail

Report to Be Delivered	Fees – December 31, 2016	Fees – December 31, 2017	Fees – December 31, 2018
CAFR	\$550,000	\$564,600	\$580,500
Single Audit	\$91,500	\$155,000	\$157,500
Denver Airport System and Passenger Facility Charges	\$150,300	\$154,600	\$157,000
Total	\$791,800	\$874,200	\$895,000

The Single Audit hours and fees for 2016 are based on six major programs to be audited. The single audit fees for 2017 and 2018 are based on an estimated 10 major programs to be audited. Contractor will bill only for the number of Single Audit programs audited. The 4 Additional programs will be billed based on the average per program cost during the applicable year, so long as the amount is in compliance with Paragraph 4 of the Agreement, as may be amended.