



Mr. Scott Allen
Administrator of Elections
Hamilton County Election Commission
700 River Terminal Road
Chattanooga, Tennessee 37406

Dear Mr. Allen:

We are pleased to confirm our understanding of the services we are to provide for the Hamilton County Election Commission.

We will examine the election returns for the May 3, 2022, Hamilton County Primary and Chattanooga Municipal Elections; August 4, 2022, State Primary and Hamilton County General and Chattanooga Municipal Elections; and November 8, 2022, State General and Municipal Elections. The objectives of our examination are to (1) obtain reasonable assurance about whether the election returns as reported by the Hamilton County Election Commission are free from material misstatement based on Rules of Tennessee Department of State - State Coordinator of Elections Section 1360-2-12-.08, Electronic Vote Counting (Optical Scans) Systems; and (2) to express an opinion as to whether the election returns as reported by the Hamilton County Election Commission are presented, in all material respects, in accordance with Rules of Tennessee Department of State - State Coordinator of Elections Section 1360-2-12-.08, Electronic Vote Counting (Optical Scans) Systems.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records, and other procedures we consider necessary to enable us to express. Our report will be addressed to the Hamilton County Election Commission. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the election returns as reported by the Hamilton County Election Commission are free from material misstatement, based on Rules of Tennessee Department of State - State Coordinator of Elections Section 1360-2-12-.08, Electronic Vote Counting (Optical Scans) Systems. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

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We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the election returns as reported by the Hamilton County Election Commission in accordance with Rules of Tennessee Department of State - State Coordinator of Elections Section 1360-2-12-.08, Electronic Vote Counting (Optical Scans) Systems; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether election returns as reported by the Hamilton County Election Commission are presented in accordance with Rules of Tennessee Department of State - State Coordinator of Elections Section 1360-2-12-.08, Electronic Vote Counting (Optical Scans) Systems. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

Christian Bennett is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our procedures in April 2022.

Our fees for these services will be at our standard billing rates of \$350/hour for partner time incurred and \$165/hour for staff time incurred. Our invoices for these fees will be rendered at the conclusion of each election date named above and are payable on presentation.

We appreciate the opportunity to be of service to the Hamilton County Election Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Mauldin & Jenkins, LLC

Chattanooga, Tennessee
February 3, 2022

RESPONSE:

This letter correctly sets forth the understanding of the Hamilton County Election Commission.

By: _____

Title: _____

Date: _____