

February 24, 2025

Honorable Mayor Kevin Clement
City of Thibodaux, Louisiana
310 W. 2nd Street
Thibodaux, LA 70301

Dear Honorable Mayor Kevin Clement:

This engagement letter, together with the attached EisnerAmper LLP Standard Terms and Conditions of Engagement, sets forth the terms and conditions on which EisnerAmper LLP (“EisnerAmper” “we” “our” “us”) will provide the services set forth below.¹

I. Client

City of Thibodaux, Louisiana (the “Client” “you” “your”).

II. Services and Price

Agreed-Upon Procedures Services (“AUP Services”) and Price

1. AUP Services

EisnerAmper will apply the agreed-upon procedures listed below to the electronic submission and related hard copy documents of the City of Thibodaux as of and for the year ending December 31, 2024. The City of Thibodaux is responsible for the electronic submission of the UFRS Rule Information.

This engagement is solely for the purpose of assisting the specified parties in determining whether the electronic submission of certain information agrees with the related hard copy documents within the audit reporting package pursuant to the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (“REAC”). This report is intended for use by the City of Thibodaux and the U.S. Department of Housing and Urban Development and is expected to be restricted to the use of these specified parties.

¹ EisnerAmper is a licensed CPA firm that practices as part of an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper has a contractual arrangement with Eisner Advisory Group LLC (“EA Group”), whereby EA Group provides EisnerAmper with professional and support personnel and other support services to permit EisnerAmper to perform its professional services. EA Group is not a licensed CPA firm.

Prior to the completion of the engagement, you agree to provide us with written agreement and acknowledgement that the procedures performed are appropriate for the intended purpose of the engagement as noted above. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. The U.S. Department of Housing and Urban Development (“HUD”), Public Indian Housing-Real Estate Assessment Center (“PIH-REAC”) has agreed to and acknowledged that the procedures performed are appropriate for its purposes, as evidenced in the Uniform Financial Reporting Standards for Public Housing Authorities prepared by the Financial Assessment Subsystem for Public Housing (“FASS-PH”). We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

2. AUP Services Price

The price for AUP Services will be \$7,350. In addition, the Client shall reimburse us for direct expenses and allocated expenses incurred in connection with the performance of the AUP Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations, investigative reports, and other expenses specifically related to this engagement.

The price arrangement is based upon the complexity of the engagement, the timeliness and completeness of the information and documentation provided to us. To the extent circumstances requiring unanticipated work arise, a quote will be made available upon request. In addition, the price is based on the below assumptions:

ASSUMPTIONS

- Client will provide us with the schedules and records that we request (which will be detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the mutually agreed-upon dates.
- Changes to the fieldwork start date requested by the Client made with less than two weeks’ notice will require staffing adjustments, and as such a price adjustment will be discussed with you; we will do our best to reschedule in a desired timeframe.
- No undisclosed significant transactions or new complexities arise that impact your service period.
- Assumes internal controls are implemented and operating effectively.
- There are no changes throughout our service period to:
 - Key technology platforms (accounting, other)
 - Tax, regulatory, or other outside agency reporting requirements.

If any of the deliverables related to the aforementioned assumptions are not met or unanticipated circumstances, including but not limited to a change in the nature of the Client by the addition of new subsidiaries, locations or other changes of a material nature, arise that cause us to exceed the price above, we will discuss a mutually agreed upon pricing arrangement with you, as applicable.

Our invoices will be rendered periodically throughout the engagement as work is performed and are due and payable upon presentation.



In the event we do not receive prompt payment of invoices rendered, we shall not be required to perform any further services until we have received such payment, whereupon we will resume our work as soon as the individuals working on the engagement become available, and that we shall not be responsible for any late filings, penalties, interest, missed elections or other consequences which may result from such a delay.

III. **Agreed-Upon Procedures**

We will perform the following procedures:

Compare the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column as shown in the chart below.

UFRS Rule Information	Hard Copy Document(s)
Balance Sheet, Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of component unit
Footnotes (data element G5000-010)	Footnotes to the audited Financial Statements
Type of Opinion on FDS (data element G3100-040)	Auditors' supplemental report on FDS

IV. **EisnerAmper Responsibilities and Limitations**

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We are responsible for carrying out the procedures and reporting findings in accordance with these standards. We have no responsibility to determine the differences between the procedures to be performed and the procedures that we would have determined to be necessary, had we been engaged to perform another form of attestation engagement.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. You understand that the report is intended solely for the information and use of the City of Thibodaux and the U.S. Department of Housing and Urban Development and should not be used by anyone other than these specified parties. Our report will contain such restricted-use language. Our report will be addressed to the City of Thibodaux and the U.S Department of Housing and Urban Development. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our report will include a statement indicating that we were not engaged to and did not conduct an examination or review. Our report will also include a statement indicating that we have not performed any additional auditing procedures after the date of our reports on the audited financial statements and supplemental information and a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Furthermore, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.



Our report will also indicate that the purpose of the report on applying agreed-upon procedures is solely to describe the procedure performed on the electronic submission of the items listed in the "UFRS Rule Information" column and the associated findings, and not to provide an opinion or conclusion. Accordingly, the report is not suitable for any other purpose.

Should we have any reservations with respect to the subject matter, we will discuss them with you before the report is issued.

We have no responsibility to update our report for events and circumstances occurring after the date of our report.

As part of our engagement, we will request from management, written confirmation concerning representations made to us in connection with the agreed upon procedures. You agree to provide such confirmation.

Because the agreed-upon procedures listed above do not constitute an examination or review, we will not express an opinion or conclusion on whether the electronic submission of the items listed in the "UFRS Rule Information" column agrees with the related hard copy documents within the audit reporting package. In addition, we have no obligation to perform any procedures beyond those to which you agree.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if in connection with this engagement, matters come to our attention that contradict the electronic submission and related hard copy documents, we will communicate such matters to you.

The attest documentation for this engagement is the property of EisnerAmper and constitutes confidential information. However, we may be requested to make certain attest documentation available to the Secretary of Housing and Urban Development or designee, the HUD Inspector General, or the U.S. Government Accountability Office or their representatives, pursuant to authority given to them by law or regulation. We will notify you of any such request. If requested, access to such attest documentation will be provided under the supervision of EisnerAmper personnel. Furthermore, upon request, we may provide copies of selected attest documentation to HUD or the Government Accountability Office representatives. HUD and the Government Accountability Office may decide to distribute the copies or information contained therein to others, including other governmental agencies.

Tiffani M. Dorsa is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.



V. Management's Responsibilities and Representations

You are responsible for designing, implementing, and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are responsible for the electronic submission of the items listed in the "UFRS Rule Information" listed in the attached schedule of the City of Thibodaux as of and for the year ended December 31, 2024, and that it is in accordance with the hard copy documents also listed in the attached schedule; and for selecting the criteria and determining that such criteria are appropriate for your purpose. In addition, you are responsible for providing us with:

- a) Access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter;
- b) Additional information that we may request for the purpose of performing the agreed-upon procedures; and
- c) Unrestricted access to persons within the Client from whom we determine it necessary to obtain evidence relating to performing those procedures.

You agree to retain a copy of the OMB Uniform Guidance financial statement package in its entirety.

You will provide us with the schedules and records that we request (which will be detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the scheduled fieldwork dates, to be mutually agreed-upon, so that we may complete our engagement in an efficient and timely manner. You acknowledge that we must have sufficient time to conduct our AUP engagement. If the requested schedules and records are not provided to us in accordance with the scheduled dates and we are unable to continue our work, we will resume our work as soon as the schedules and records are provided to us and the individuals assigned to the engagement become available. Should we not receive such information and assistance from you with sufficient time to complete our AUP procedures, then you acknowledge that we can give no assurances that our AUP report will be completed prior to any deadline that you may have.

VI. Independence and Nonattest Services

Professional standards require that a firm and its covered members maintain independence throughout the professional engagement period. In order to preserve our independence, the Client shall not solicit EisnerAmper or EA Group staff for employment and no offer of employment shall be discussed with any EisnerAmper or EA Group professional during the professional engagement period. The Client shall inform the engagement partner before entering into any substantive employment discussions with any EisnerAmper or EA Group personnel.



To the extent EisnerAmper performs any nonattest services (including, but not limited to, advice regarding appropriate accounting principles and their application, or the preparation of the Client's financial statements, etc.), the Client assumes all management responsibilities, which means that the Client will make all management decisions and perform all management functions, designate an individual, preferably from senior management, with suitable skill, knowledge, and/or experience to oversee the services, evaluate the adequacy and results of the services performed, accept responsibility for the results of the services and, where appropriate, establish and maintain internal controls including monitoring ongoing activities. EisnerAmper, in its sole professional judgment, reserves the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

VII. Termination of Engagement

EisnerAmper's engagement ends upon the earlier of (i) delivery of the final work product for which EisnerAmper has been engaged, (ii) where applicable, filing of the final work product for which EisnerAmper has been engaged, or (iii) in the event no final work product is delivered or filed, the date on which the last invoice for the services was issued, not including any subsequent account payable reminder, revised bill, or other communications concerning completed services. Client has the right to terminate EisnerAmper's services at any time, and EisnerAmper has the right to resign at any time, subject in either case to payment for all charges incurred to the date of termination or resignation. In the event Client or EisnerAmper exercise the right to terminate EisnerAmper's services, such termination shall be in writing and shall be effective upon delivery by mail, overnight mail or email transmission. Each of the termination events in this paragraph shall each be referred to as an "Engagement Termination Event."

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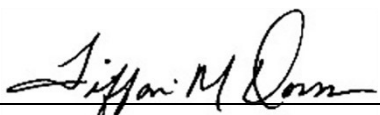


Please indicate acceptance of the above terms and attached EisnerAmper LLP Standard Terms and Conditions of Engagement by signing and returning this letter by mail, facsimile, pdf/email or DocuSign.

This engagement letter may be executed in counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument. Delivery of an executed counterpart's signature page of this engagement letter by facsimile, email in portable document format (.pdf), or by any other electronic means (including DocuSign) has the same effect as delivery of an executed original of this engagement letter.

Very truly yours,

EISNERAMPER LLP

By:  _____
Tiffani M. Dorsa, CPA, Partner

Accepted:

This letter and the attached EisnerAmper LLP Standard Terms and Conditions correctly set forth the understanding of the City of Thibodaux, Louisiana.

Management signature:

By: _____
Signature

Title

Print Name

Date



EISNERAMPER LLP
STANDARD TERMS AND CONDITIONS OF ENGAGEMENT

Client: City of Thibodaux, Louisiana ("Client")

Engagement Letter Date: February 24, 2025 (together with these Standard Terms and Conditions of Engagement, the "Engagement Letter")

1. **Alternative Practice Structure:** EisnerAmper LLP ("EisnerAmper") practices as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper is a licensed CPA firm that provides attest services to its clients. EisnerAmper has a contractual arrangement with Eisner Advisory Group LLC ("EA Group"), whereby EA Group (which includes its subsidiary EAG Gulf Coast, LLC) provides EisnerAmper with professional and support personnel to perform professional services on behalf of EisnerAmper. EA Group is not a licensed CPA firm. EisnerAmper and EA Group have reasonable safeguards for the protection of confidential client information and shall comply with the Confidentiality terms herein. EisnerAmper shall at all times remain responsible for the services and for the EA Group employees that perform the services. The Services provided pursuant to this Engagement Letter shall be covered by the Louisiana Accountancy Act, La.R.S. 37:71, et al, and La.R.S. 9:5604 to the extent applicable.
2. **Client Information and Confidentiality:**
 - a. In accordance with the AICPA Code of Professional Conduct and applicable federal, state and local rules, EisnerAmper will not disclose confidential client information without Client² consent, except that EisnerAmper shall be permitted to disclose confidential client information (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena after contradictory hearing pursuant to La.R.S. 37:86 et al and Louisiana Code of Evidence Articles 515 and 517, to the extent the Louisiana Accountant-client privilege applies. EisnerAmper utilizes appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information. Client hereby consents to EisnerAmper sharing Client information with EA Group for the purpose of supporting EisnerAmper in performing the services for which EisnerAmper is engaged. It is expressly understood that disclosure of Client information to EA Group will be limited to such information that is required for EA Group and its employees to provide the services covered by this Engagement Letter.
 - b. In the event EisnerAmper uses third-party service providers to assist in providing professional services, EisnerAmper may share confidential client information with those service providers. EisnerAmper requires that such third-party service providers utilize appropriate safeguards and procedures to protect confidential client information. Client hereby consents to disclosure of its confidential client information to third-party service providers for the purpose of the third-party service provider assisting with the services provided pursuant to this Engagement Letter.

² For purposes of these Standard Terms and Conditions of Engagement, the term "Client" shall mean the entity or individual identified in the Engagement Letter above which engaged EisnerAmper LLP for the services subject to the attached Engagement Letter, and shall include any subsidiary or related entity for which the services are provided.



- c. EisnerAmper may transmit or receive information or documents through electronic means, including through the firm's secure portal ("EisnerAmper's Portal"). If Client will be using EisnerAmper's Portal to transmit or receive information or documents, Client agrees that it shall at all times comply with the terms of use of EisnerAmper's Portal and shall only permit authorized users to access or transmit information or documents through the portal. In the event that Client creates one or more user accounts to access information or documents transmitted through EisnerAmper's Portal, Client shall notify EisnerAmper to disable any user account for which an individual(s) is no longer authorized to access Client information transmitted through EisnerAmper's Portal. Client is solely responsible for maintaining their books and records and should not rely on EisnerAmper as their record-keeper or repository for any final work product for which EisnerAmper has been engaged. Client agrees to retrieve final work product from EisnerAmper's portal within a reasonable period of time after the conclusion of the engagement.
 - d. If Client's technology, including but not limited to collaboration sites, file transfer servers and requested remote access protocols including VPN, is utilized for the Services ("Client Technology"), EisnerAmper shall have no responsibility for the confidentiality, security, integrity, or availability of documents, applications and information stored, transmitted, modified or accessed via Client Technology. EisnerAmper shall have no liability to Client or to any third party for any expenses, costs, losses, inoperability or damages incurred as a result of the use of Client Technology ("Technology Losses"), and Client shall defend, indemnify, and hold harmless EisnerAmper for any Technology Losses incurred in connection with EisnerAmper's use of Client Technology. EisnerAmper shall not have any administrative rights or auditing capability with respect to Client Technology, and shall not utilize Client Technology or have the right to access Client Technology for any purpose other than to provide the Services. EisnerAmper reserves the right to decline to use Client Technology in its sole discretion.
 - e. EisnerAmper is committed to protecting the confidential and personal information entrusted to it and to ensuring that its vendors comply with applicable privacy laws. By entering into this Engagement Letter, you consent to the terms and conditions of EisnerAmper's privacy law notices and contract terms located at <https://www.eisneramper.com/privacy-law-resource-center>.
 - f. EisnerAmper may use Client information provided in connection with the services set forth in this Engagement Letter ("Client Data") for the purpose of aggregating Client Data with similar data from other EisnerAmper clients and with similar data purchased from industry sources (collectively, the "Aggregated Data") for the purpose of analyzing, summarizing and standardizing the aggregated data for benchmarking (the "Benchmarking"). All Client Data and Aggregated Data shall be maintained by EisnerAmper on a secure database. EisnerAmper shall keep and maintain as confidential Client Data and shall not disclose or provide access to Client Data except as set forth herein or as otherwise agreed by the parties in writing, except that EisnerAmper may disclose Aggregated Data, masked to remove identification of any client, to third-parties, which in EisnerAmper's sole discretion have an interest in the Aggregated Data for business purposes. Any and all Aggregated Data, including Client Data, shall be sufficiently aggregated and masked so that no recipient of Aggregated Data will be able to access or identify individual data points of any specific client.
3. **Work Papers:** All work papers prepared in conjunction with this engagement are confidential and are the property of EisnerAmper. Work papers and Client documents and information will be retained in accordance with EisnerAmper's document retention policies.



4. **Employees and Subsidiaries:** EisnerAmper and EA Group may assign employees or employees of EA Group's subsidiaries and affiliates, including employees located outside the United States to work on Client's engagement, and to provide operational support services to EA Group and EisnerAmper. Client hereby consents to EisnerAmper and EA Group assigning EA Group employees and affiliated entities, including those located outside the United States to this engagement, and to the transmitting of Client information to such employees and affiliated entities as needed to perform the services for Client and to perform operational services.
5. **No Third-Party Beneficiary:** The engagement is being undertaken solely for Client's benefit and the parties do not intend to benefit or provide contractual, equitable or other rights to any other person or entity.
6. **Out-of-Scope Services:** Any services outside the services set forth in this Engagement Letter will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific Engagement Letter for that service. In the event an Engagement Letter for the out-of-scope services is not issued, each such out-of-scope service shall be a separate and new engagement performed pursuant to these Standard Terms and Conditions of Engagement and billed at our standard hourly rates.
7. **Limitations of Liability and Indemnification:**
 - a. **Limitation of Liability:** EisnerAmper's and EA Group's maximum liability for damages relating to the services provided pursuant to this Engagement Letter, whether the liability is based upon EisnerAmper's or EA Group's negligence or otherwise, shall be limited to the fees paid to EisnerAmper for the service or work product giving rise to liability, provided that such limitation shall not apply where damages are judicially determined to have been caused by EisnerAmper's or EA Group's gross negligence or willful misconduct.
 - b. **Special Damages:** In no event shall EisnerAmper, EA Group or their personnel be liable to Client for any consequential, incidental, indirect, exemplary, punitive or special damages, including but not limited to emotional distress, in connection with claims arising out of or related to this Engagement Letter or the services described herein, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.
 - c. **Indemnification:** The services, work product, deliverables, advice and/or recommendations provided under this Engagement Letter are for the use and benefit of Client only. Client shall indemnify and hold harmless EisnerAmper and EA Group for any time expended, expenses (including reasonable legal fees and costs), costs and/or losses incurred in connection with any lawsuit or other legal or regulatory action or proceeding brought by a third party (including Client's affiliates, members and/or partners) involving or relating to the services under this letter, whether or not such costs and/or losses are due to the negligence of EisnerAmper or EA Group, provided that such indemnification shall not apply where such expenses or losses are judicially determined to have been caused by EisnerAmper's or EA Group's gross negligence or willful misconduct.
 - d. **Client Representations:** Because of the importance of Client's representations to the services, Client agrees to release and indemnify EisnerAmper, EA Group and their personnel from and against any liability and costs relating to EisnerAmper's and EA Group's services under this Engagement Letter attributable to any misrepresentations by Client.



8. **Reimbursement of Expenses Related to Compliance with Subpoenas:** In the event that EisnerAmper or EA Group receive a subpoena or other legal process in an action or proceeding in which neither EisnerAmper nor EA Group are a party, that seeks testimony, documents or information related to the services provided pursuant to this Engagement Letter, Client shall reimburse EisnerAmper for all costs and expenses (including reasonable legal fees and costs) associated with providing such testimony, documents or information, including any time expended at EisnerAmper's then standard rates.
9. **Employment of EisnerAmper or EA Group Staff:** In the event Client hires a member of EisnerAmper's or EA Group's professional staff, Client shall pay a fee equal to the annual compensation being paid to the individual by EisnerAmper or EA Group. Such fee is payable when the employee accepts the position.
10. **Statute of Limitations:** Any legal action or proceeding asserting a claim against EisnerAmper or EA Group arising out of or relating to this Engagement Letter or the services provided under this Engagement Letter shall be asserted within the time periods set forth in La.R.S. 9:5604 and, regardless of the time periods set forth in La.R.S. 9:5604, no later than one (1) year from the Engagement Termination Event, as defined in the Engagement Letter.
11. **Jurisdiction, Choice of Law and Jury Waiver:**
 - a. **Louisiana and Jurisdiction:** The terms of this Engagement Letter and all related matters, including any dispute or claim that may arise between us related to the services provided hereunder, shall be governed by the laws of the State of Louisiana without giving effect to choice of law principles and any legal action or proceeding related to this Engagement Letter or the services performed or to be performed pursuant hereto shall be brought before a Louisiana Accountant Review Panel, pursuant to the Louisiana Accountancy Act and otherwise in the state or federal courts located in Louisiana, as applicable.
 - b. **Jury Waiver:** EisnerAmper and Client, to the extent permitted by law, each knowingly, voluntarily and intentionally waive the right to a trial by jury in any action arising out of or relating to this Engagement Letter or the services to be performed by EisnerAmper pursuant hereto. This waiver applies to any legal action or proceeding whether sounding in contract, tort, negligence or otherwise.
12. **Miscellaneous:**
 - a. The Engagement Letter and these Standard Terms and Conditions of Engagement shall not be amended, unless in writing and signed by authorized representatives of all parties.
 - b. The Engagement Letter and these Standard Terms and Conditions of Engagement contain the full and complete understanding of EisnerAmper and Client with respect to the subject matter and services described in the Engagement Letter and supersede all prior representations, agreements, contracts, and understandings concerning such subject matter and services, whether they be oral or written, including but not limited to any prior non-disclosure agreements.
 - c. The signatories to the Engagement Letter represent and warrant that such person is lawfully authorized and empowered to execute the Engagement Letter on behalf of the party on whose behalf such person is signing, and that upon execution, the Engagement Letter will be binding upon such party, without any further approval, ratification, or other action.



- d. California Accountancy Act: For engagements where services will be provided by EisnerAmper or EA Group through offices located in California, Client acknowledges that certain personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079 and California Code of Regulations Title 16 section 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any state.
 - e. Any provision of this Engagement Letter and these Standard Terms and Conditions of Engagement which is prohibited or unenforceable in any jurisdiction shall be so only as to such jurisdiction and only to the extent of such prohibition or unenforceability, but all the remaining provisions of this Engagement Letter shall remain valid and enforceable.
13. **Allinial Global and EisnerAmper Global Ltd:** EisnerAmper is a member firm of EisnerAmper Global Ltd., a network of legally independent firms. EisnerAmper is also a member firm of Allinial Global, an association of legally independent accounting and consulting firms. EisnerAmper Global Ltd., Allinial Global, and their respective member firms and correspondent firms are not responsible for and do not accept liability for the work or advice which EisnerAmper provides to its clients and do not owe any duty in relation to the work or advice which EisnerAmper provides.

