



September 29, 2026

Mr. Greg Higginbotham
County Administrator
Madison County
125 West North Street
Canton, MS 39046

Re: HIPAA Security Risk Analysis

Dear Mr. Higginbotham:

The purpose of this letter is to document our understanding of the arrangements for Xcelerate Technology and Consulting, LLC ("Xcelerate") to provide information technology ("IT") consulting services to Madison County (the "Client" or "Company"). The following paragraphs outline the scope of services, reporting, schedule of work, staffing, pricing, and other terms of the engagement.

Scope of Services

Xcelerate will perform a HIPAA security risk analysis of the ePHI-containing systems at the Client. It is our understanding that the security risk analysis will be used by the management of the Client and represent the Client's attestation for the meaningful use core requirement "Protect Electronic Health Information", and to meet the requirement of the HIPAA Security Rule to conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information.

Methodology

Our procedures will consist of:

- Inquiry of selected management and staff
- Observation of the work areas and server/network equipment rooms
- Inspection of systems and systems settings

- Inspection of relevant policies, procedures and other documents
- Re-performance of selected controls

Reporting

XCelerate will prepare a report of our HIPAA security risk analysis findings and recommendations. Our report is intended to provide findings and recommendations only and it will be the responsibility of management to determine if our findings and recommendations are reasonable, the usefulness of our report in meeting meaningful use and HIPAA security requirements, and any actions that should be taken based on our findings and recommendations.

Staffing

Our services and deliverable preparation will be led by one or more of the following XCelerate team members:

Bryan Allison, CISA, CRISC, – Director will be responsible for this engagement and will provide on-site management and report preparation.

Additional staff may be utilized to assist in completion of the fieldwork under the supervision of one or more of the named individuals above.

Engagement Assumptions and Client Responsibilities

Delivery of XCelerate's services is predicated on the following assumptions and conditions:

The Company has full responsibility for the implementation of any recommendations to processes, procedures, or systems managed by Company.

Timely delivery of the deliverables is dependent of the Company's performance of the following tasks:

The Company will appoint a single point of contact for coordination of the engagement activities for interaction with XCelerate and ensuring smooth data flow and exchange of information required for execution of the engagement within the agreed timeframe.

To the extent our services or deliverables include the design or implementation of hardware or software systems, the Company agrees to be responsible for making all management decisions including, but not limited to decisions concerning systems to be evaluated and selected, the design of those systems, controls, security and system procedures to be implemented, the scope and timetable of the implementation, testing, training and conversion plan.

If circumstances arise relating to the availability of sufficient, competent evidence or information which, in our professional judgment prevents us from completing the engagement, XCelerate retains the right to withdraw from the engagement, only after XCelerate and the Company's designated

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contact have met by phone or in-person to discuss such availability of sufficient, competent evidence or information and the Company's designated contact decides it shall remain unavailable.

You also will let us know immediately of any problems or issues you perceive in our personnel or services. We will also let you know where we feel we are not receiving the appropriate cooperation or direction and advise you of any other issues related to this engagement. The success of our engagement is dependent upon full openness, communication, cooperation and timely direction. The fulfillment of these responsibilities is critical to the success of our engagement.

Term and Termination

The term of this engagement shall begin February 1, 2027, and shall continue for period of up to two (2) consecutive months thereafter unless sooner terminated pursuant to the terms of this engagement. Either party may terminate this engagement upon thirty (30) days written notice to the other party or upon a material breach of this engagement if the breach is not corrected after ten (10) days written notice specifying the breach.

Engagement Pricing and Billing

The price for the Services outlined above shall be \$23,950. Out-of-pocket travel expenses are capped at 10% of the engagement price. XCelebrate will submit a final bill with the delivery of our final report. If we have not received comments on the draft report(s) within 60 days of delivery, the draft will be deemed final and any outstanding fees billed. If there is a subsequent change in scope or services, XCelebrate will prepare a work change order with an estimate of fees and changes in the report due date, and Company shall approve such change order.

Invoice Terms

Payment of XCelebrate's fees and expenses are due upon receipt. Invoices past due more than sixty (60) days will be assessed a six (6) percent per month late fee. Should any bill be turned over for collection, the Company will pay all reasonable attorney and other fees incurred in the collection process. If the project is terminated for any reason prior to the delivery of our final report, XCelebrate will bill for time and expenses incurred up to termination.

Ownership Rights

The Company agrees that it shall obtain no right, title or interest to any of XCelebrate's proprietary information, materials, confidential information, copyrights and patent rights, including any renewals, extensions, and continuations thereto, nor any other intellectual property rights of any kind character or description even if the same are incorporated in, combined with or otherwise used in connection with the services provided pursuant to this engagement.

Indemnification

To the extent permissible by governing law, the Company shall fully indemnify, defend, and hold harmless XCelebrate, its officers, agents and employees, against any and all damages, losses, liabilities and expenses (including reasonable attorney's fees) except for acts of gross negligence arising out of or relating to any alleged claims, causes of action, lawsuits or other proceedings, regardless of legal theory, that result, in whole or in part, from (a) performance of this Engagement, (b) testing or accessing any IP address, information or data maintained on the Systems; (c) breach of representation, warranty or covenant made herein, or (d) claims that the products or services provided herein infringe any United States patent, copyright, trademark, trade secret or any other proprietary right of any third party.

At the conclusion of this engagement, all documents, both paper and electronic, related to this matter will be destroyed in accordance with XCelebrate's record retention policy.

Independence

Industry independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the Company, we determine whether providing such a service would create a significant threat to our independence for attestation audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The Company has agreed that Greg Higginbotham, County Administrator, possesses suitable skill, knowledge or experience and that the individual understands the Services to be performed sufficiently to oversee them. Accordingly, the management of the Company agrees to the following:

1. The Company has designated Greg Higginbotham, County Administrator, as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Greg Higginbotham, County Administrator, will assume all management responsibilities for subject matter and scope of the services;
3. The Company will evaluate the adequacy and results of the services performed; and
4. The Company accepts responsibility for the results and ultimate use of the services.

Industry standards further requires that we establish an understanding with the Company's management and those charged with governance of the objectives of the services to be performed, the entity's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this letter documents that understanding.

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Terms and Conditions

The attached standard Terms and Conditions are an integral part of this engagement and are incorporated in full by reference. By entering into this engagement, the Company also consents to and agrees to be bound by said Terms and Conditions.

Confidentiality

With respect to any information supplied or gained by testing access in connection with this engagement letter or designated by either party as confidential or which XCelebrate should reasonably believe is confidential based on its subject matter or the circumstances of its disclosure, XCelebrate agrees to protect the confidential information in a reasonable and appropriate manner and use and reproduce the confidential information only as necessary to perform its obligations under this engagement letter and for no other purpose. The obligations in this section will not apply to information which is: (i) publicly known; (ii) already known to the recipient; (iii) lawfully disclosed by a third party; (iv) independently developed; (v) disclosed pursuant to legal requirement or order. Subject to the foregoing, XCelebrate may disclose the confidential information on a need-to-know basis to the recipient's contractors, agents and affiliates who agree to maintain its confidential nature.

We appreciate the opportunity to be of service to you and look forward to working with you on this project. You will receive our closest attention. If at any time you have questions, concerns or issues with our services, billings or anything else related to our service, please call me.

If this letter defines the arrangements as the Client understands them, please sign and date the enclosed copy and return it to us. We appreciate your business.

Sincerely,

XCelebrate Technology and Consulting, LLC

A handwritten signature in black ink, reading "Bryan Allison". The signature is written in a cursive, flowing style.

Bryan Allison, CISA, CRISC

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Madison County

By: _____

Date: _____

STANDARD TERMS AND CONDITIONS

A. Acceptance of Project Before this project can be accepted, we require a signed original of this letter be returned to our office within 10 business days from the date it was issued. However, we reserve the right to accept this project if this letter is submitted after 10 business days. Commencement of work on this engagement is contingent upon our internal independence confirmation as well as our client engagement acceptance process.

B. Analysis Oversight and Management Function We will assist the client and/or the client's legal counsel by providing our conclusion of consulting services. The client is responsible for the analysis and, therefore, has a responsibility to be in a position in fact and appearance to make an informed judgment about it. Accordingly, the client agrees to the following:

- The client will oversee the analysis and evaluate the results of the arrangements.
- The client will make any decisions that involve management functions related to the engagement.
- The client will accept responsibility for any contractual arrangements related to this report.

C. Non-Solicitation The client hereby affirms that the costs of recruiting personnel can be significant and agree that they will not in any way solicit for employment the employees of XCELERATE. If for whatever reason, unless otherwise agreed to in writing between XCELERATE and the client, an employee of XCELERATE becomes an employee of the client during the period from the execution of this agreement, and

continuing for a period ending one year after the date of our report or the termination of XCELERATE's services, whichever is later, the client will pay as consideration for such employment a placement fee. The placement fee will be equal to 25 percent of the employee's gross compensation paid by XCELERATE for the preceding 12-month period or, if employed less than 12 months, for the entire period of employment.

Likewise, XCELERATE hereby agrees that it will not in any way, unless otherwise agreed to in writing by XCELERATE and the client, solicit for employment the client's employees and affirms that it will likewise pay as consideration for its employment of employees a placement fee equal to 25 percent of the employee's gross compensation paid by the client for the preceding 12-month period or, if employed less than 12 months, for the entire period of employment.

D. Litigation Fees for any services that may be required to defend our report in litigation, including conferences, depositions, court appearances and testimonies if required, are not included in our engagement fee and will be deemed to be part of a separate engagement and will be governed by the terms and conditions of a subsequent engagement letter.

E. Governing Law The parties agree that any dispute or claim arising out of or relating to the engagement will be governed by and construed in accordance with the laws of the State of Mississippi without regard to conflicts of law provisions.

F. Response to Legal Process In the event XCELERATE or any of its partners or employees is requested or authorized by the client or are required by government regulation, subpoena or other legal process, to produce documents or personnel as witnesses at deposition, hearing or trial, with respect to

any services performed pursuant to this engagement, the client will, if XCELERATE is not a party to the proceeding in which the information is sought, reimburse XCELERATE for its reasonable professional time and expenses incurred in responding to such requests.

G. Mutual Limitation of Liability To the extent permitted by governing law, notwithstanding any other provision of this engagement letter, neither party, nor their respective officers, agents, servants and employees, shall be liable to the other party for lost profits or punitive damages or for any special, indirect, incidental or consequential damages in any way arising out of this engagement however caused or based on any theory of liability (including, but not limited to: contract, tort or warranty) even if advised of the possibility of such damages.

Neither party's liability will exceed the value of fees received by XCELERATE for work performed. Notwithstanding the foregoing, no limitation of either party's liability shall apply with respect to any claims based on such party's fraud, willful misconduct or gross negligence, indemnification obligations or breaches of confidentiality.

H. Electronic Signatures and Counterparts Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing,"

(ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such

document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.