

Independent Public Accounting Firm

On December 1, 2019, the Company's previous independent accounting firm Skoda Minotti & Co. merged with Marcum LLP ("Marcum"). Skoda Minotti & Co. was first appointed by the Audit Committee of the Board of Directors as Mace Security International's ("Company") independent public accounting firm for the year ending December 31, 2014. A representative of Marcum is expected to be present at the 2020 Annual Meeting with an opportunity to make a statement if so desired and to answer appropriate questions with respect to that firm's audit of the Company's financial statements and records for the fiscal year ended December 31, 2019.

The Audit Committee pre-approves all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent public accounting firm. All of auditing services and permitted non-audit services in 2019 and 2018 were pre-approved by the Audit Committee. The Audit Committee may delegate authority to the Chairman, or in his or her absence, a member designated by the Chairman to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such person or subcommittee to grant pre-approvals shall be presented to the full Audit Committee at its next scheduled meeting.

The aggregate fees billed for professional services in fiscal years ended December 31, 2019 and 2018 by Marcum and its predecessor, Skoda Minotti & Co., were as follows.

| Type of Fees | Years Ended December 31, | |
|--------------------|-----------------------------|-------|
| | 2019 | 2018 |
| | (in thousands) | |
| Audit Fees | \$ 51 | \$ 50 |
| Audit-Related Fees | - | - |
| Tax Fees | 6 | 9 |
| All Other Fees | 1 | 4 |
| Total | \$ 58 | \$ 69 |