

# PROFESSIONAL SERVICES AGREEMENT

25-PS0212/CT

County of Hernando  
15470 Flight Path Drive  
Brooksville, FL 34604



County of Hernando  
PROFESSIONAL SERVICES AGREEMENT

I. Professional Services Agreement .....

Attachments:

A - Exhibit A Scope of Services

B - Exhibit B Compensation & Expenses

C – Exhibit C Forvis Mazars, LLP Terms and Conditions Addendum

# 1. PROFESSIONAL SERVICES AGREEMENT

## 1.1. PSA

BOARD OF COUNTY COMMISSIONERS

HERNANDO COUNTY, FLORIDA

PROFESSIONAL SERVICES AGREEMENT

Contract No. 25-PS0212/CT

THIS AGREEMENT made and entered into this day, \_\_\_\_\_ of January, 2025, by and between HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS, 15470 Flight Path Drive, Brooksville, Florida, 34604, a political subdivision of the State of Florida, hereinafter called the **COUNTY** and Forvis Mazars, LLP doing business at 910 E. St. Louis Street, Suite 400, Springfield, MO 65806 authorized to conduct business in the State of Florida, hereinafter called the **PROFESSIONAL**.

W I T N E S S E T H:

### SECTION 1.

The COUNTY does hereby retain the PROFESSIONAL to furnish certain services in connection with: Hernando County Clerk of Circuit Court and Comptroller, Finance Department.

### SECTION 2.

The PROFESSIONAL and the COUNTY mutually agree to furnish, each to the other, the respective services, information and terms as described in Exhibit "A", attached hereto and made a part hereof.

Before any additions or deletions to the work described in Exhibit "A", and before undertaking any changes or revisions to such work, the parties shall negotiate any necessary cost changes and shall enter into a supplemental written agreement covering such modifications and the compensation to be paid therefor.

Reference herein to this Agreement shall be considered to include all Exhibits and any supplement and amendment hereto.

Reference herein to County Administrator shall mean the Hernando County Administrator or his designee.

### SECTION 3.

The services indicated in Exhibit "A" to be rendered by the PROFESSIONAL shall be commenced, subsequent to the execution of this Agreement, upon written notice from the County Administrator, and shall be completed within five (5) years from the effective date of issuance of this Agreement.

1) At the sole option of the County, through the Board of County Commissioners or Chief Procurement Officer or Designee, this Contract may be unilaterally renewed, for one (1) additional one (1) year period at the same prices, terms, and conditions. The County alone will determine whether or not this renewal option will be exercised based on its convenience and its best interest. The County will notify the

Vendor/Contractor, in writing, no later than thirty (30) days prior to expiration of its decision to exercise this Contract renewal option and/or options.

#### SECTION 4

The PROFESSIONAL agrees to provide progress reports, as requested, in a format acceptable to the COUNTY, either monthly or at intervals established by the COUNTY. The COUNTY will be entitled at all times to be advised, at its request, as to the status of work being done by the PROFESSIONAL and of the details thereof. Coordination shall be maintained by the PROFESSIONAL with representatives of the COUNTY. Either party to the Agreement may request and be granted a conference.

SECTION 5. In the event there are delays on the part of the COUNTY as to the approval of any of the materials submitted by the PROFESSIONAL, as if there are delays occasioned by circumstances beyond the control of the PROFESSIONAL which delay the assignment schedule completion date, the COUNTY shall grant to the PROFESSIONAL, by "Letter of Time Extension" an extension of the contract time, equal to the aforementioned delays, provided there are no changes in compensation or scope of work, except those changes that may be agreed upon between the parties hereto.

It shall be the responsibility of the PROFESSIONAL to ensure at all times that sufficient contract time remains within which to complete all services on the project. In the event there have been delays that would affect the project completion date, the PROFESSIONAL shall submit a written request to the COUNTY that identifies the reason(s) for the delay and the amount of time related to each reason. The COUNTY shall timely review the request and make a determination as to granting all or part of the requested extension.

SECTION 6. The PROFESSIONAL shall maintain an adequate and competent professional staff within the State of Florida and may associate with Specialists, Sub-Professionals and/or other Professionals, for the purpose of its services hereunder, without additional cost to the COUNTY. Should the PROFESSIONAL desire to utilize other Specialists, Sub-Professionals and/or Professionals in the performance of the work, the PROFESSIONAL shall be responsible for satisfactory completion of all such Specialists', Sub-Professionals' and/or other Professionals' work, and may not assign or transfer work under this Agreement to other Specialists, Sub-Professionals or Professionals unless approved in writing by the COUNTY. It is agreed that only Specialists, Sub-Professionals and/or other Professionals that have been approved by an authorized representative of the COUNTY will be used by the PROFESSIONAL. It is also agreed that the COUNTY will not, except for services designated herein, **or as may be approved by the COUNTY**, permit or authorize the PROFESSIONAL to perform less than the total contract work with persons other than employees of its own organization.

SECTION 7. All final plans, documents, reports, studies and other data prepared by the PROFESSIONAL will bear the endorsement of a person in the full employ of the PROFESSIONAL and duly registered in the appropriate professional category.

SECTION 8. All reports prepared or obtained under this Agreement shall be considered works made for hire and shall become the property of the COUNTY restricted to the terms of (7) above; and reproducible copies shall be made available, upon request, at direct printing costs, to the COUNTY at any time during the period of this Agreement. Records of cost incurred under the terms of this Agreement shall be maintained and made available upon request of the COUNTY at all times during the period of

this Agreement and for five (5) years after final payment is made. Copies of these documents and records shall be furnished to the COUNTY upon request at direct printing cost.

Records of cost incurred includes the PROFESSIONAL project accounting records, together with supporting documents and records of the PROFESSIONAL and all Specialists, Sub-Professionals and/or other Professionals performing work under this Agreement, and all other records of the PROFESSIONAL and Specialists, Sub-Professionals and/or other Professionals considered necessary by the COUNTY for a proper audit of project costs.

Whenever travel costs are included, the provisions of Section 112.061 (Current Edition), Florida Statutes, shall govern as to reimbursable costs.

The PROFESSIONAL shall furnish to the COUNTY at direct printing cost all final work documents, papers and letters, or any other such materials which may be subject to the provisions of Chapter 119 (Current Edition), Florida Statutes, made or received by the PROFESSIONAL in conjunction with this Agreement. Failure by the PROFESSIONAL to provide such records shall be grounds for immediate unilateral cancellation of the Agreement by the COUNTY.

SECTION 9. The PROFESSIONAL shall comply with all federal, state and local laws and ordinances applicable to the work or payment therefor, and shall not discriminate on the grounds of race, color, religion, sex or national origin in the performance of this Agreement.

SECTION 10. The COUNTY agrees to pay the PROFESSIONAL compensation as detailed in Exhibit "B", attached hereto and made a part hereof. Unless otherwise agreed to, this is an assignment based contract. No additional fees or expenses will be paid.

## 1.2. PROFESSIONAL SERVICES AGREEMENT

SECTION 11. The PROFESSIONAL is employed to render a professional service only and payments made to the PROFESSIONAL are compensation solely for such services rendered. The PROFESSIONAL shall perform and complete all work in a professional manner to the best of its abilities in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and the Uniform Guidance; and Chapter 10.550, Rules of the Auditor General.

SECTION 12. The COUNTY may terminate this Agreement in whole or in part at any time the interest of the COUNTY requires such termination.

a) If the COUNTY reasonably determines that the performance of the PROFESSIONAL is not satisfactory, the COUNTY shall have the option of:

- 1) immediately terminating the Agreement and paying the PROFESSIONAL for work reasonably satisfactorily performed hereunder through the date of termination;
- 2) notify the PROFESSIONAL of the deficiency, with a requirement that the deficiency be corrected within a reasonable specified time, otherwise the Agreement will be terminated at the end of such time, and the PROFESSIONAL shall be paid for work satisfactorily completed to such specified date.

b) If the COUNTY requires termination of the Agreement for reasons other than unsatisfactory performance of the PROFESSIONAL, the COUNTY shall notify the PROFESSIONAL of such termination and

specify the state of work at the time the Agreement is to be terminated, and the PROFESSIONAL shall be entitled to receive payment of all work reasonably satisfactorily performed hereunder through the date of termination. An allowance for satisfactory work in progress but not yet completed shall be made.

c) If the Agreement is terminated before performance is completed, the PROFESSIONAL shall be paid for work satisfactorily performed. Payment will be based upon either: (1) for the Fiscal Year End audit assignment per substantiated percentage of work performed; or (2) for additional services assignments at hourly rates per substantiated hours of work performed for each assignment, not to exceed the percentage of work or substantiated hours of work performed. The PROFESSIONAL shall provide the COUNTY copies of all calculations, reports, and studies completed to date.

SECTION 13. Adjustment of compensation and contract time because of any major changes in the work that may become necessary or desirable as the work progresses shall be left to the absolute discretion of the COUNTY and supplemental agreement(s) may be entered into by the parties in accordance herewith.

SECTION 14. All words used herein in the singular form shall extend to and include the plural. All words used in the plural form shall extend to and include the singular. All words used in any gender shall extend to and include all genders.

SECTION 15. The PROFESSIONAL shall procure and maintain professional liability insurance for protection from claims arising out of performance of professional services caused by a negligent error, omission or act for which the insured is legally liable; such professional liability insurance will provide coverage in the amount of \$2,000,000 min. per claim and in the aggregate. Proof of insurance shall be provided to the COUNTY upon execution of this Agreement.

Additionally, the PROFESSIONAL shall procure and maintain Commercial General Liability insurance in the amount of \$1,000,000/\$2,000,000; \$1,000,000 for Auto; and Statutory amounts for Worker's Compensation coverage whenever PROFESSIONAL enters County property.

The PROFESSIONAL will also cause Professional Specialists and/or Sub-Professionals retained by PROFESSIONAL for the project to procure and maintain comparable insurance coverage. Before commencing the work, the PROFESSIONAL shall furnish the COUNTY a certificate(s) showing compliance with this paragraph. Said certificate(s) shall provide that policy(s) shall not be changed or canceled until 30 days prior written notice has been given to the COUNTY; per policy provisions and per the standard ISO ACORD insurance form; Hernando County is named as additional insured as to general liability, including a waiver of subrogation and Certificate Holder must read: Hernando County Board of County Commissioners.

SECTION 16. The PROFESSIONAL warrants that he has not employed or retained any company or person, other than a bona fide employee working solely for the PROFESSIONAL, to solicit or secure this Agreement, and that he has not paid or agreed to pay any person, company, corporation, individual or firm any fee, commission, percentage, gift or any other consideration, contingent upon or resulting from the award or making of this Agreement. It is understood and agreed that the term "fee" shall also include brokerage fee, however denoted.

a) For the breach of violation of Paragraph (16) the COUNTY shall have the right to terminate this Agreement without liability and, at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, gift or consideration.

SECTION 17. Unless otherwise required by law or judicial order, the PROFESSIONAL agrees that it shall make no statements, press releases or publicity releases concerning the Agreement or its subject matter or otherwise disclose or permit to be disclosed any of the data or other information obtained or furnished in compliance with this Agreement, or any particulars thereof, during the period of the Agreement, without first notifying the COUNTY and securing its consent in writing. The PROFESSIONAL also agrees that it shall not publish, copyright or patent any of the data furnished by the County in compliance with this Agreement; it being understood that, under Paragraph (8) hereof, such data or information is the property of the COUNTY. This does not include materials previously or concurrently developed by the PROFESSIONAL for "In House" use. Only data generated by PROFESSIONAL for performance under this Agreement shall be the property of the COUNTY.

SECTION 18. Standards of Conduct - Conflict of Interest - The PROFESSIONAL covenants and agrees that it and its employees shall be bound by the standards of conduct provided in Florida Statutes 112.313 (Current Edition) as it relates to performance under this Agreement, which standards are hereby incorporated and made a part of this Agreement as though set forth in full. The PROFESSIONAL agrees to incorporate this provision in any subcontract into which it might enter for performance under this Agreement.

SECTION 19. The COUNTY reserves the right to suspend, cancel or terminate, without penalty, the Agreement in the event one or more of the PROFESSIONAL's corporate officers is indicted or has a direct information issued against him for any alleged crime committed in conjunction with performance under this Agreement. It is understood and agreed that in the event of such termination, that reproducible copies of all documents prepared or obtained under this Agreement shall immediately be turned over to the COUNTY in conformity with the provisions of Paragraph (8) hereof. The PROFESSIONAL shall be compensated for its services rendered up to the time of any such termination in accordance with Paragraph (12) hereof. The COUNTY also reserves the right to terminate or cancel this Agreement in the event the PROFESSIONAL is placed in either voluntary or involuntary bankruptcy or an assignment is made for the benefit of creditors. The COUNTY further reserves the right to suspend the qualifications of the PROFESSIONAL to do business with the COUNTY upon any such indictment or direct information. In the event that any such person against whom any such indictment or direct information is brought shall have indictment or direct information dismissed or be found not guilty, such suspension on account hereof shall be immediately lifted by the County Administrator.

SECTION 20. PROFESSIONAL shall indemnify and hold harmless the COUNTY and its authorized agents and employees from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of PROFESSIONAL and other persons employed or utilized by PROFESSIONAL in the performance of the Agreement.

SECTION 21. All notices required to be served on the PROFESSIONAL shall be served by Registered or Certified mail, Return Receipt Requested, to PROFESSIONAL'S address and all notices required to be served upon the COUNTY shall be served by Registered or Certified mail, Return Receipt Requested,

addressed to the County Administrator, Hernando County Board of County Commissioners, 15470 Flight Path Drive, Brooksville, FL 34604.

SECTION 22. Hernando County reserves the right to have a representative of the County audit PROFESSIONAL's records that relate to the PROFESSIONAL's performance of services and expenditures therefor pursuant to this Agreement. Such records include, but are not limited to: all books, records, and memoranda of every description, in any media, pertaining to performance under the Agreement.

Hernando County further reserves the right to reproduce any of the aforementioned documents pertaining to PROFESSIONAL's performance under the Agreement.

SECTION 23. Unless otherwise required by law, this Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any dispute arising from this Agreement shall be litigated in the appropriate court in Hernando County, Florida, or the US District Court, Middle District of Florida. IN ANY LITIGATION ARISING FROM THIS AGREEMENT, THE PARTIES SHALL BEAR THEIR OWN COSTS AND ATTORNEYS' FEES, AND HEREBY WAIVE THEIR RESPECTIVE RIGHTS TO A JURY TRIAL

SECTION 24. E-VERIFY- PROFESSIONAL must have legally Authorized Workforce.

PROFESSIONAL is advised that the COUNTY has entered into an agreement with U.S. Immigration and Customs Enforcement (ICE) wherein the COUNTY will, in part, seek to promote the principles of ethical business conduct, prevent the knowing hiring of unauthorized workers through self-governance, and encourage voluntary reporting of the discovery of unauthorized workers to ICE (the IMAGE Agreement). Accordingly, by submitting your Bid/Proposal, PROFESSIONAL represents and warrants (a) that the PROFESSIONAL is in compliance with all applicable federal, state and local laws, including, but not limited to, the laws related to the requirement of an employer to verify an employee's eligibility to work in the United States, (b) that all of the PROFESSIONAL's employees are legally eligible to work in the United States, and (c) that the PROFESSIONAL has actively and affirmatively verified such eligibility utilizing the Federal Government's Employment Verification Eligibility Form (I-9 Form).

A mere allegation of PROFESSIONAL's intent to use and/or current use of unauthorized workers may not be a basis to delay the COUNTY'S award of a contract to the PROFESSIONAL unless such an allegation has been determined to be factual by ICE pursuant to an investigation conducted by ICE prior to the date the contract is scheduled to be awarded by the COUNTY.

Legitimate claims of the PROFESSIONAL's use of unauthorized workers must be reported to both of the following agencies:

The COUNTY'S Purchasing Contracts Department at (352) 754-4020: and

ICE (Immigration and Customs Enforcement) at 1-866-DHS-2-ICE

In the event it is discovered that the PROFESSIONAL's employees are not legally eligible to work in the United States, then the COUNTY may, in its sole discretion, demand that the PROFESSIONAL cure this deficiency within a specified time frame, and/or immediately terminate the Agreement without any cost or penalty to the COUNTY, and/or debar the PROFESSIONAL from bidding on all COUNTY contracts for a period up to twenty-four (24) months, and/or take any and all legal action deemed necessary and appropriate.



PROFESSIONAL is required to incorporate the following IMAGE Best Practices into its business and, when practicable, incorporate verification requirements into its agreements with subcontractors:

Use the Department of Homeland Security employment eligibility verification program (E-Verify) to verify the employment eligibility of all new hires.

Use the Social Security Number Verification Service and make good faith effort to correct and verify the names and Social SECURITY numbers of the current workforce.

Establish a written hiring and employment eligibility verification policy.

Establish an internal compliance and training program related to the hiring and employment verification process, to include, but not limited to, completion of Form I-9, how to detect fraudulent use of documents in the verification process, and how to use E-Verify and the Social Security Number Verification Service.

Require the Form I-9 and E-Verify process to be conducted only by individuals who received appropriate training and include secondary review as to each employee's verification to minimize the potential for a single individual to subvert the process.

Arrange for annual Form I-9 audits by an external auditing firm or a trained employee not otherwise involved in the Form I-9 process.

Establish a procedure to report to ICE credible information of suspected criminal misconduct in the employment eligibility verification process.

Establish a program to assess subcontractors' compliance with employment eligibility verification requirements. Encourage contractors to incorporate the IMAGE Best Practices contained in this Article and, when practicable, incorporate the verification requirements in subcontractor agreements.

Establish a protocol for responding to letters received from Federal and State government agencies indicating that there is a discrepancy between the agency's information and the information provided by the employer or employee; for example, "no match" letters received from the Social Security Administration.

Establish a tip line mechanism (inbox, e-mail, etc.) for employees to report activity relating to the employment of unauthorized workers, and a protocol for responding to employee tips.

Establish and maintain appropriate policies, practices, and safeguards against use of the verification process for unlawful discrimination, and to ensure that U.S. Citizens and authorized workers do not face discrimination with respect to hiring, firing, recruitment or referral for a fee because of citizenship status or national origin.

Maintain copies of any documents accepted as proof of identify and/or employment authorization for all new hires.

## SECTION 25. INTERPRETATION

This Agreement shall not be construed for or against any party hereto, without regard to which party is wholly or partly responsible for its drafting.

SECTION 26. Attachments:

Exhibit A "Scope of Services"

Exhibit B "Compensation and Expenses"

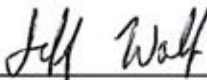
Exhibit C "Forvis Mazars, LLP Terms and Conditions Addendum"

1.3. Signatures

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year first above written.

FORVIS MAZARS, LLP

HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS

  
Print Name: Jeff Wolf  
Title: partner

\_\_\_\_\_  
Brian Hawkins  
Chairman

Date: 1-2-25

Date: \_\_\_\_\_

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

By: Melissa Tartaglia  
County Attorney's Office

## **EXHIBIT A: Scope of Services**

The Professional Services identified in this agreement will be performed solely by

**Forvis Mazars, LLP**

unless approved by the County, no other individual or entity shall provide the services below.

PROFESSIONAL will audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and related disclosures, which collectively comprise the basic financial statements for the following entities:

Hernando County, Florida, Hernando County Clerk of Circuit Court & Comptroller, Hernando County Property Appraiser, Hernando County Supervisor of Elections, Hernando County Tax Collector and the Hernando County Sheriff, collectively, the (“Entities”) for the fiscal years ended September 30, 2024, through September 30, 2028.

In the event the County exercises its option to renew the Agreement, services shall extend to fiscal year ended September 30, 2029.

The audit has the following broad objectives:

- Obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Expressing opinions on the financial statements
- Issuing a report on the Entities’ internal control over financial reporting and compliance and other matters based on the audit of the Entities’ financial statements in accordance with *Government Auditing Standards*
- Expressing an opinion on the Entities’ compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Entities’ major federal award programs and major state projects in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Florida Single Audit Act, and Chapter 10.550, *Rules of the Auditor General*.
- Issuing a report on the Entities’ internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.
- Issuing a report on the Entities’ schedule of expenditures of federal awards and state financial assistance.
- Issuing a report on the Entities’ compliance with Title 33 U.S. Code s. 1321(t).
- Issuing all other reports required by the Florida Auditor General

The audited financial statements are expected to be presented along with management’s annual report. Management is responsible for the other information included in the annual report. The other

information comprises the annual report but does not include the financial statements and the PROFESSIONAL’s auditor’s report thereon. PROFESSIONAL’S opinion on the financial statements will not cover the other information, and PROFESSIONAL will not express an opinion or any form of assurance thereon. In connection with PROFESSIONAL’s audit of the financial statements, its responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information otherwise appears to be materially misstated. If, based on the work performed, PROFESSIONAL concludes that an uncorrected material misstatement of the other information exists, PROFESSIONAL shall describe it in its report.

PROFESSIONAL will also express an opinion on whether supplementary information other than required supplementary information (“supplementary information”) is fairly stated, in all material respects, in relation to the financial statements as a whole. PROFESSIONAL considers the following supplementary information:

- Schedule of Expenditures of Federal Awards and State Financial Assistance, if applicable
- Combining and Individual Fund Financial Statements and Schedules
- Schedule of Long-term Debt
- Schedule of Deepwater Horizon Oil Spill Related Receipts and Expenditures

PROFESSIONAL will complete the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse. PROFESSIONAL will not make the submission on the Entities’ behalf. The Entities will review a draft(s) of the submission prior to transmission and agree that they are solely responsible for approving the final draft for transmission as well as for the auditee submission and certification.

PROFESSIONAL will also provide the Entities with the following nonattest services:

- Financial statement preparation of the County Constitutional Officers.

The Entities agree to assume all management responsibilities and to oversee the nonattest services PROFESSIONAL provides by designating an individual possessing suitable skill, knowledge, and/or experience. The Entities acknowledge that nonattest services are not covered under *Government Auditing Standards*. The Entities are responsible for:

- Making all management decisions and performing all management functions
- Evaluating the adequacy and results of the services performed
- Accepting responsibility for the results of such services
- Designing, implementing, and maintaining internal controls, including monitoring ongoing activities

Jeff Wolf is responsible for supervising the engagement and authorizing the signing of the report or reports.

PROFESSIONAL will issue written reports upon completion of its audits, addressed to the following parties:

**Entity Name**

Hernando County, Florida

**Party Name**

Board of County Commissioners

Hernando County Proper Appraiser  
Hernando County Supervisor of Elections  
Hernando County Tax Collector  
Hernando County Sheriff  
Hernando County Clerk of Courts

Hernando County Proper Appraiser  
Hernando County Supervisor of Elections  
Hernando County Tax Collector  
Hernando County Sheriff  
Hernando County Clerk of Courts

COUNTY is responsible to distribute PROFESSIONAL's reports to other officials who have legal oversight authority or those responsible for acting on audit findings and recommendations, and to others authorized to receive such reports.

The following apply for the audit services described above:

**PROFESSIONAL'S  
Responsibilities**

PROFESSIONAL will conduct its audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Uniform Guidance; and Chapter 10.550, *Rules of the Auditor General*. Those standards require that PROFESSIONAL plan and perform:

- The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error.
- The audit of compliance to obtain reasonable rather than absolute assurance about whether the entities complied with the types of compliance requirements described in the OMB Compliance Supplement and State Project Compliance Supplement that could have a direct and material effect on each major federal award program and state project.

PROFESSIONAL will exercise professional judgment and maintain professional skepticism throughout the audit.

PROFESSIONAL will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

PROFESSIONAL will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

PROFESSIONAL will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

PROFESSIONAL will also conclude, based on audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

PROFESSIONAL will identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with compliance requirements subject to audit and performing such other procedures as the auditor considers necessary in the circumstances.

PROFESSIONAL will obtain an understanding of the Entities' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* but not for the purpose of expressing an opinion on the effectiveness of the Entities' internal control over compliance. Accordingly, no such opinion is expressed.

PROFESSIONAL is required to communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

## **Limitations & Fraud**

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement or material noncompliance with federal award programs when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. PROFESSIONAL'S responsibility as auditors is limited to the period covered by its audit and does not extend to any later periods for which PROFESSIONAL is not engaged as auditor.

The risk of not detecting a material misstatement or material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

PROFESSIONAL'S understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of the Entities' internal control. However, PROFESSIONAL will communicate to the Entities in writing any

significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that PROFESSIONAL identifies during the audit.

PROFESSIONAL is available to perform additional procedures with regard to fraud detection and prevention at COUNTY's request, subject to completion of the normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate contract to be signed by COUNTY and PROFESSIONAL.

### **Opinion**

Circumstances may arise in which PROFESSIONAL's report may differ from its expected form and content based on the results of its audit. Depending on the nature of these circumstances, it may be necessary for PROFESSIONAL to modify its opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to its auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If PROFESSIONAL discovers conditions that may prohibit it from issuing a standard report, PROFESSIONAL will notify COUNTY. In such circumstances, further arrangements may be necessary to continue the engagement.

### **County's Responsibilities**

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide PROFESSIONAL with:
  - Unrestricted access to persons within the Entities or within components of the Entities (including management, those charged with governance, and component auditors) from whom PROFESSIONAL determines it necessary to obtain audit evidence
  - Information of which the Entities are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
  - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
  - Information about any known or suspected fraud affecting the Entities involving management, employees with significant role in internal control, and others where fraud could have a material effect on the financials
  - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented

- Additional information that PROFESSIONAL may request for the purpose of the audit
- **Internal Control and Compliance** – for the:
  - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
  - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal award programs) applicable to the Entities’ activities is achieved
  - Remedy, through timely and appropriate steps, of fraud and noncompliance with provisions of laws, regulations, contracts, or other agreements reported by the auditor
  - Establishment and maintenance of processes to track the status and address findings and recommendations of auditors
- **Accounting and Reporting** – for the:
  - Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
  - Adjustment of the financial statements to correct material misstatements and confirmation to PROFESSIONAL in the representation letter that the effects of any uncorrected misstatements aggregated by PROFESSIONAL are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
  - Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
  - Inclusion of the auditors’ report in any document containing financial statements that indicates that such financial statements have been audited by PROFESSIONAL
  - Distribution of audit reports to any necessary parties

The results of PROFESSIONAL’s tests of compliance and internal control over financial reporting performed in connection with PROFESSIONAL’s audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures, or other engagements that satisfy relevant legal, regulatory, or contractual requirements or fully meet other reasonable user needs.

**Required  
Supplementary  
Information**

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (“RSI”) to accompany



the basic financial statements. PROFESSIONAL understands the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Pension and Other Postemployment Benefit information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management is responsible for the fair presentation of the RSI. As part of this engagement, PROFESSIONAL will apply certain limited procedures to the RSI in GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to PROFESSIONAL's inquiries, the basic financial statements, and other knowledge PROFESSIONAL obtained during its audit of the basic financial statements.

PROFESSIONAL will not express an opinion or provide any assurance on the information because the limited procedures do not provide PROFESSIONAL with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

With regard to any supplementary information that PROFESSIONAL is engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include PROFESSIONAL's report on this supplementary information in any document that contains this supplementary information and indicates PROFESSIONAL has reported on the supplementary information
- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Such information is:

- Presented for the purpose of additional analysis of the financial statements
- Not a required part of the financial statements
- The responsibility of management
- Subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including

comparing and reconciling such information directly to the accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS

**Written  
Confirmations  
Required**

As part of PROFESSIONAL's audit process, it will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in the Agreement and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by PROFESSIONAL during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

**Peer Review Report**

*Government Auditing Standards* require that PROFESSIONAL provide the Entities with a copy of PROFESSIONAL's most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the Agreement, upon request. If the Entities would like a copy, please request from the engagement executive.

## **EXHIBIT B: Compensation and Expenses**

### **Engagement Fees**

PROFESSIONAL’S fees will be based on time, skill, and resources, including its proprietary information required to complete the services.

PROFESSIONAL has agreed that the maximum fee for Fiscal Year ended 09/30/2024 will not exceed \$108,360.00. The fee for Fiscal Year ending 09/30/2025, prior to potential fee increases will be \$190,860.00. Subsequent to the Fiscal Year ended 09/30/2024 audit, fee increases will be mutually agreed upon no less than thirty (30) days in advance of each **July 1<sup>st</sup>** of each year this Agreement is in effect and in accordance with the Consumer Price Index (CPI) for all Urban Consumers, Series Id: CUSR0000SEGD05, Seasonally Adjusted, Area: U.S. city average, Item: Financial Services except that no annual fee increase will exceed five percent (5%) of the total amount of the prior year audit fee.

<b>Fiscal Year End</b>	<b>Yearly Not-to-Exceed Amounts</b>	
09/30/2024	\$108,360.00	
09/30/2025	\$200,403.00 (estimated)	Subsequent to mutually agreed fee increases in conjunction with CPI index as provided in this Agreement.
09/30/2026	\$210,423.15 (estimated)	
09/30/2027	\$220,944.31 (estimated)	
09/30/2028	\$231,991.52 (estimated)	
09/30/2029	\$243,591.10 (estimated)	If renewal option is exercised, subsequent to mutually agreed fee increases in conjunction with CPI index as provided in this Agreement.

### **Hourly rates for additional service:**

Partners	\$240.00-\$290.00
Managers	\$180.00-\$230.00
Supervisory Staff	\$120.00-\$150.00
Staff	\$90.00-\$105.00
I.T. Staff	\$155.00

PROFESSIONAL’S pricing for this engagement and our fee structure are based upon the expectation that its invoices will be paid promptly. These fees will be invoiced on an interim basis during the progress of the engagement. Invoices are due within forty-five (45) days of receipt of invoice in accordance with Florida Statute §218.74 et. seq., the Local Government Prompt Payments Act. Any remaining balance is due upon delivery of the final product.

PROFESSIONAL’S timely completion of services and the fees thereon depends on the assistance the Entities provide PROFESSIONAL in accumulating information and responding to its inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines.

## **EXHIBIT C: Forvis Mazars, LLP Terms and Conditions Addendum**

### **GENERAL**

1. **Overview.** This addendum describes **Forvis Mazars, LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and Forvis Mazars, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to Forvis Mazars, LLP ("Forvis Mazars"), and any reference to "You" or "Your" is a reference to the Client that has engaged Us to provide services and who is ultimately responsible for payment of Our fees and costs.

### **BILLING, PAYMENT, & TERMINATION**

2. **Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in the Agreement. Unless otherwise provided in the Agreement, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 45 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges, and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel. Client is a governmental entity exempt from sales and use tax and shall provide Forvis Mazars with a valid certificate of exemption upon execution of the Agreement.

PROFESSIONAL reserves the right to suspend or terminate PROFESSIONAL'S work for this engagement or any other engagement for nonpayment of fees. If PROFESSIONAL'S work is suspended or terminated, COUNTY agree that PROFESSIONAL will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against COUNTY resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of PROFESSIONAL'S services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement

consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately. In the event of such fee increase Forvis Mazars shall provide prior written notice to You and may terminate the Agreement in accordance with Section 4 below.

3. **Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.
4. **Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of the Agreement or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of Forvis Mazars' services hereunder.

### **DISPUTES & DISCLAIMERS**

5. **Mediation.** Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.
6. **Indemnification.** To the extent permitted by law and subject to the monetary limitations set forth in Florida Statute §768.28, You agree to hold Forvis Mazars harmless from any and all claims which arise from knowing misrepresentations made by You to Forvis Mazars, or Your intentional withholding or concealment of information from Forvis Mazars by Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. To the extent permitted by law, You also agree to

indemnify Us for any claims made against Us by third parties, which arise from any wrongful negligent actions of Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. The provisions of this paragraph shall apply regardless of the nature of the claim.

7. **Statute of Limitations.** You agree that any claim or legal action arising out of or related to the Agreement and the services provided thereunder shall be commenced in accordance with the applicable statute of limitations period set forth under Florida law. This time limitation shall apply regardless of whether We performs other or subsequent services for You under separate contract. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of the Agreement or the acts or omissions of Forvis Mazars in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.
8. **Limitation of Liability.** You agree that Our liability, if any, arising out of or related to the Agreement and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under the Agreement. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of Forvis Mazars or if enforcement of this provision is disallowed by applicable law or professional standards.
9. **Waiver of Certain Damages.** In no event shall either party be liable for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.
10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Florida, without regard to its conflict of laws principles. Venue and jurisdiction shall be in the courts of Hernando, Florida or the U.S. District Court in and for the Middle District of Florida, Tampa Division.
11. **WAIVER OF JURY TRIAL. THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE TRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY**

**SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**

12. **Severability.** In the event that any term or provision of the Agreement shall be held to be invalid, void, or unenforceable, then the remainder of the Agreement shall not be affected, and each such term and provision of the Agreement shall be valid and enforceable to the fullest extent permitted by law.
13. **Assignment.** You acknowledge and agree that the terms and conditions of the Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.
14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice. You should seek the advice of legal counsel in such matters. Regulatory authorities may interpret circumstances differently than We do. In addition, the applicable laws, regulations, and regulators' enforcement activities may change over time.

#### **RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION**

15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that Forvis Mazars has no responsibility to maintain this information. You agree You will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, e.g., business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from Forvis Mazars' servers, i.e., Forvis Mazars portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.
16. **Forvis Mazars Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, We

will inform You of any such legal process or request. You agree We have no legal responsibility to COUNTY in the event We determine We are obligated to provide such documents or information.

17. **Subpoenas or Other Legal Process.** In the event Forvis Mazars is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which Forvis Mazars is not a party, You shall compensate Forvis Mazars for all time We expended in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may, on occasion, send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

Our report on any financial statements must be associated only with the financial statements that were the subject of Our engagement. You may make copies of Our report, but only if the entire financial statements (exactly as attached to Our report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Our report. You agree not to reproduce or associate Our report with any other financial statements, or portions thereof, that are not the subject of Our engagement.

19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium. Nothing herein shall be construed to prohibit disclosure required pursuant to Florida Statute

Chapter 119, the Florida Public Records Act or any other applicable law.

## **20. Public Records.**

In accordance with Florida Statute §119.0701, We shall keep and maintain public records required by You in performance of services pursuant to the Agreement. Upon request from Your custodian of public records, We shall provide You with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided pursuant to Florida Statute Chapter 119 or as otherwise provided by law. We shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if We do not transfer the records to You. We shall, upon completion of the Agreement, transfer, at no cost to You, all public records in Our possession or keep and maintain public records required by You to perform services pursuant to the Agreement. If We transfer all public records to You upon completion of the Agreement, We shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If We keep and maintain public records upon completion of the Agreement, We shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to You, upon request from Your custodian of public records, in a format that is compatible with Your information technology systems. Notwithstanding the foregoing, nothing herein shall be interpreted to mean that We will host Your data or otherwise take steps with regard to Your data that would violate applicable law or professional standards.

**IF FORVIS MAZARS HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO FORVIS MAZARS' DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS: Doug. Chorvat Jr. – Clerk of Circuit Court & Comptroller AT: PHONE: 352-754-4201**

## REGULATORY

21. **U.S. Securities and Exchange Commission (“SEC”) and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants (“AICPA”), any term of the Agreement that would be prohibited by or impair Our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

22. **Offering Document.** You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor’s report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor’s report in the exempt offering document, will be a separate engagement.

Any exempt offering document issued by You with which We are not involved will clearly indicate that We are not involved by including a disclosure such as, “Forvis Mazars, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Forvis Mazars, LLP also has not performed any procedures relating to this offering document.”

23. **Forvis Mazars Not a Municipal Advisor.** Forvis Mazars is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, We are not recommending any action to You and do not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by Us.

24. **Forvis Mazars Not a Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of Our report require. As such, You should not place upon Us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree We are not in a fiduciary

relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

## TECHNOLOGY

25. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.

26. **Electronic Signatures and Counterparts.** The Agreement and other documents to be delivered pursuant to the Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in “portable document format” (“.pdf”) or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

27. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures

employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

## OTHER MATTERS

28. **Cooperation.** You agree to cooperate with Us in the performance of Our services to You, including the provision to Forvis Mazars of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.
29. **Third-Party Service Providers.** Forvis Mazars may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. We maintain, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, We will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, the Entities will be asked to consent prior to Forvis Mazars sharing the Entities' confidential information with the third-party service provider.
30. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor We shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
31. **Hiring of Forvis Mazars Personnel.** We ask that You respect the employment relationship that Our personnel has with Our firm and to refrain from any employment offers to Forvis Mazars personnel. However, if You find it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing services, You agree that You will be paid a one-time employment fee equal to 100 percent of the employee's highest annual salary. This fee will be payable prior to Our personnel commencing employment with You. Provided, however, You shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position You advertise in the form of a general

solicitation not delivered to or focused upon any single individual.

32. **Use of Forvis Mazars Name.** Any time You intend to reference Forvis Mazars' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.
33. **Network.** Forvis Mazars, LLP is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Ltd., a leading global professional services network. Forvis Mazars Global Ltd. is a United Kingdom company limited by guarantee and does not provide any services to clients.
34. **Entire Agreement.** The Agreement, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of the Agreement must be made in writing and signed by both You and Forvis Mazars.
35. **Force Majeure.** Neither party shall be held responsible for any failure to fulfill its obligations if such failure was caused by circumstances beyond its control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.