

STATE OF TEXAS                   §  
   §  
COUNTY OF FORT BEND       §

**ADDENDUM TO FORVIS MAZARS, LLP'S AGREEMENT**

THIS ADDENDUM ("Addendum") is entered into by and between Fort Bend County, ("County"), a body corporate and politic under the laws of the State of Texas, and Forvis Mazars, LLP, ("Forvis Mazars"), a company authorized to conduct business in the State of Texas (hereinafter each referred to as a "party" or collectively as the "parties").

WHEREAS, subject to the changes herein, the parties have executed and accepted Forvis Mazars' Proposal, dated February 2, 2024, and Engagement Letter, dated September 3, 2024, (collectively the "Agreement"), attached hereto as Exhibit "A" and incorporated fully by reference, for the purchase of specified services concerning Forvis Mazars' IntegraReport Hotline Services (the "Services"); and

WHEREAS, County desires that Forvis Mazars provide Services as will be more specifically described in this Agreement; and

WHEREAS, County has determined that this Agreement is not subject to competitive bidding requirements under § 262.023 of the Texas Local Government Code because the Agreement does not require an expenditure exceeding \$50,000 by the County; and

WHEREAS, § 262.011(d) of the Texas Local Government Code authorizes the County Purchasing Agent to make purchases that are not subject to competitive solicitation; and

WHEREAS, the following changes are incorporated as if a part of the Agreement; and

NOW, THEREFORE, in consideration of the mutual covenants and conditions set forth below, the parties agree as follows:

**AGREEMENT**

1. **Recitals.** The recitals set forth above are incorporated herein by reference and made a part of this Agreement.
2. **Term.** The term of the Agreement is effective upon execution of both parties, and shall expire no later than one (1) year thereafter, unless terminated sooner pursuant to the Agreement. This Agreement shall not automatically renew, but may be subsequently renewed in writing upon agreement of the parties.
3. **Scope of Services.** Subject to this Addendum, Forvis Mazars will render Services to County as described in Exhibit A.
4. **Payment; Non-appropriation; Taxes.** Payment shall be made by County within thirty (30) days of receipt of invoice. Forvis Mazars may submit invoice(s) electronically in a form acceptable to County via: [apauditor@fortbendcountytx.gov](mailto:apauditor@fortbendcountytx.gov). If County disputes charges

related to the invoice submitted by Forvis Mazars, County shall notify Forvis Mazars no later than twenty-one (21) days after the date County receives the invoice. If County does not dispute the invoice, then County shall pay each such approved invoice within thirty (30) calendar days. It is specifically understood and agreed that in the event no funds or insufficient funds are appropriated by Fort Bend County under this Agreement, Fort Bend County shall notify all necessary parties that this Agreement shall thereafter terminate and be null and void on the last day of the fiscal period for which appropriations were made without penalty, liability or expense to Fort Bend County. County is a body corporate and politic under the laws of the State of Texas and claims exemption from sales and use taxes. A copy of a tax-exempt certificate will be furnished upon request. Interest resulting from late payments by County shall be governed by Chapter 2251, TEXAS GOVERNMENT CODE.

5. **Limit of Appropriation.** Forvis Mazars clearly understands and agrees, such understanding and agreement being of the absolute essence of this Agreement, that County shall have available the total maximum sum of Five Thousand, Five Hundred dollars and 00/100 (\$5,500.00), specifically allocated to fully discharge any and all liabilities County may incur. Forvis Mazars does further understand and agree, said understanding and agreement also being of the absolute essence of this Agreement, that the total maximum compensation that Forvis Mazars may become entitled to and the total maximum sum that County may become liable to pay to Forvis Mazars shall not under any conditions, circumstances, or interpretations thereof exceed Five Thousand, Five Hundred dollars and 00/100 (\$5,500.00). In no event will the amount paid by the County for all Services under this Agreement exceed this Limit of Appropriation without an amendment executed by the parties.
6. **Public Information Act. Public Information Act and Open Meetings Act.** Forvis Mazars expressly acknowledges that County is subject to the Texas Public Information Act, TEX. GOV'T CODE ANN. §§ 552.001 *et seq.*, as amended, and notwithstanding any provision in the Agreement to the contrary, County will make any information related to the Agreement, or otherwise, available to third parties in accordance with the Texas Public Information Act. Any proprietary or confidential information marked as such provided to County by Forvis Mazars shall not be disclosed to any third party, except as directed by the Texas Attorney General in response to a request for such under the Texas Public Information Act, which provides for notice to the owner of such marked information and the opportunity for the owner of such information to notify the Attorney General of the reasons why such information should not be disclosed. The terms and conditions of the Agreement and this Addendum are not proprietary or confidential information.

Forvis Mazars expressly acknowledges that County is subject to the Texas Open Meetings Act, TEX. GOV'T CODE ANN. §§ 551.001 *et seq.*, as amended, and notwithstanding any provision in the Agreement to the contrary, County will comply with the provisions of the Texas Open Meetings Act in relation to the Agreement.

7. **Indemnity.** The parties agree that under the Constitution and laws of the State of Texas, County cannot enter into an agreement whereby County agrees to indemnify or hold

harmless another party; therefore, all references of any kind to County defending, indemnifying, holding or saving harmless Forvis Mazars for any reason are hereby deleted.

8. **Applicable Law; Arbitration; Attorney Fees; Liability.** The laws of the State of Texas govern all disputes arising out of or relating to this Agreement. The parties hereto acknowledge that venue is proper in Fort Bend County, Texas, for all legal actions or proceedings arising out of or relating to this Agreement and waive the right to sue or be sued elsewhere. Nothing in the Agreement shall be construed to waive the County's sovereign immunity. County does not agree to submit disputes arising out of the Agreement to binding arbitration. Therefore, any references to binding arbitration or the waiver of a right to litigate a dispute are hereby deleted. County does not agree to pay any and/or all attorney fees incurred by Forvis Mazars in any way associated with the Agreement. In no event will the County's contractual liability exceed the total amount of the fees paid to Forvis Mazars by County pursuant to this Agreement.
9. **No Waiver of Jury Trial.** The County does not agree that all disputes (including any claims or counterclaims) arising from or related to this Agreement shall be resolved without a jury. Therefore, any references to waiver of jury trial are hereby deleted.
10. **Certain State Law Requirements for Contracts.** The contents of this Section are required by Texas Law and are included by County regardless of content. For purposes of Sections 2252.152, 2271.002, and 2274.002, Texas Government Code, as amended, Forvis Mazars hereby verifies that Forvis Mazars and any parent company, wholly owned subsidiary, majority-owned subsidiary, and affiliate:
  - a. Unless affirmatively declared by the United States government to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization, is not identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 806.051, 807.051, or 2252.153 of the Texas Government Code.
  - b. If employing ten (10) or more full-time employees and this Agreement has a value of \$100,000.00 or more, Forvis Mazars does not boycott Israel and is authorized to agree in such contracts not to boycott Israel during the term of such contracts. "Boycott Israel" has the meaning provided in § 808.001 of the Texas Government Code.
  - c. If employing ten (10) or more full-time employees and this Agreement has a value of \$100,000.00 or more, Forvis Mazars does not boycott energy companies and is authorized to agree in such contracts not to boycott energy companies during the term of such contracts. "Boycott energy company" has the meaning provided in § 809.001 of the Texas Government Code.
  - d. If employing ten (10) or more full-time employees and this Agreement has a value of \$100,000.00 or more, Forvis Mazars does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and is authorized to agree in such contracts not to discriminate against a firearm entity or firearm trade association during the term of such contracts. "Discriminate against a firearm entity or firearm trade association" has the meaning provided in § 2274.001(3) of the Texas

Government Code. "Firearm entity" and "firearm trade association" have the meanings provided in § 2274.001(6) and (7) of the Texas Government Code.

11. **Modifications and Waivers.** The parties may not amend or waive this Agreement, except by a written agreement executed by both parties. No failure or delay in exercising any right or remedy or requiring the satisfaction of any condition under this Agreement, and no course of dealing between the parties, operates as a waiver or estoppel of any right, remedy, or condition. The rights and remedies of the parties set forth in this Agreement are not exclusive of, but are cumulative to, any rights or remedies now or subsequently existing at law, in equity, or by statute.
12. **Human Trafficking.** BY ACCEPTANCE OF CONTRACT, FORVIS MAZARS ACKNOWLEDGES THAT FORT BEND COUNTY IS OPPOSED TO HUMAN TRAFFICKING AND THAT NO COUNTY FUNDS WILL BE USED IN SUPPORT OF SERVICES OR ACTIVITIES THAT VIOLATE HUMAN TRAFFICKING LAWS.
13. **Use of Customer Name.** Forvis Mazars may use County's name without County's prior written consent only in any of Forvis Mazars' customer lists, any other use must be approved in advance by County.
14. **Limitations.** Limitations for the right to bring an action, regardless of form, must be governed by the laws of the State of Texas, Texas Civil Practice and Remedies Code § 16.070, as amended, and any provision to the contrary is hereby deleted.
15. **Conflict.** In the event there is a conflict between this Addendum and the Agreement, this Addendum controls to the extent of the conflict.
16. **Understanding, Fair Construction.** By execution of this Addendum, the parties acknowledge that they have read and understood each provision, term and obligation contained in this Addendum. This Addendum, although drawn by one party, shall be construed fairly and reasonably and not more strictly against the drafting party than the nondrafting party.
17. **Captions.** The section captions used in this Agreement are for convenience of reference only and do not affect the interpretation or construction of this Agreement.
18. **Electronic and Digital Signatures.** The parties to this Agreement agree that any electronic and/or digital signatures of the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as the use of manual signatures.
19. **County Data.** Nothing in this Agreement will be construed to waive the requirements of § 205.009 of the Texas Local Government Code. Nothing in this Agreement will be construed to waive the requirements of any record retention laws applicable to County.

20. **Compliance with Laws.** Forvis Mazars shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts or administrative bodies or tribunals in any matter affecting the performance of this Agreement, including, without limitation, Worker's Compensation laws, minimum and maximum salary and wage statutes and regulations, licensing laws and regulations. When required by County, Forvis Mazars shall furnish County with certification of compliance with said laws, statutes, ordinances, rules, regulations, orders, and decrees above specified.
21. **Confidential Information.** Forvis Mazars acknowledges that it and its employees or agents may, in the course of performing their responsibilities under this Agreement, be exposed to or acquire information that is confidential to County. Any and all information of any form obtained by Forvis Mazars or its employees or agents from County in the performance of this Agreement shall be deemed to be confidential information of County ("Confidential Information"). Any reports or other documents or items (including software) that result from the use of the Confidential Information by Forvis Mazars shall be treated with respect to confidentiality in the same manner as the Confidential Information. Confidential Information shall be deemed not to include information that (a) is or becomes (other than by disclosure by Forvis Mazars) publicly known or is contained in a publicly available document; (b) is rightfully in Forvis Mazars' possession without the obligation of nondisclosure prior to the time of its disclosure under this Agreement; or (c) is independently developed by employees or agents of Forvis Mazars who can be shown to have had no access to the Confidential Information.

Forvis Mazars agrees to hold Confidential Information in strict confidence, using at least the same degree of care that Forvis Mazars uses in maintaining the confidentiality of its own confidential information, and not to copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties or use Confidential Information for any purposes whatsoever other than the provision of Services to County hereunder, and to advise each of its employees and agents of their obligations to keep Confidential Information confidential. Forvis Mazars shall use its best efforts to assist County in identifying and preventing any unauthorized use or disclosure of any Confidential Information. Without limitation of the foregoing, Forvis Mazars shall advise County immediately in the event Forvis Mazars learns or has reason to believe that any person who has had access to Confidential Information has violated or intends to violate the terms of this Agreement and Forvis Mazars will at its expense cooperate with County in seeking injunctive or other equitable relief in the name of County or Forvis Mazars against any such person. Forvis Mazars agrees that, except as directed by County, Forvis Mazars will not at any time during or after the term of this Agreement disclose, directly or indirectly, any Confidential Information to any person, and that upon termination of this Agreement or at County's request, Forvis Mazars will promptly turn over to County all documents, papers, and other matter in Forvis Mazars' possession which embody Confidential Information.

Forvis Mazars acknowledges that a breach of this Section, including disclosure of any Confidential Information, or disclosure of other information that, at law or in equity, ought to remain confidential, will give rise to irreparable injury to County that is inadequately compensable in damages. Accordingly, County may seek and obtain injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Forvis Mazars acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interest of County and are reasonable in scope and content.

Forvis Mazars in providing all Services hereunder agrees to abide by the provisions of any applicable Federal or State Data Privacy Act.

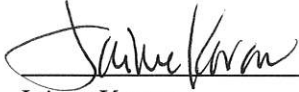
22. **Independent Contractor.** In the performance of work or services hereunder, Forvis Mazars shall be deemed an independent contractor, and any of its agents, employees, officers, or volunteers performing work required hereunder shall be deemed solely as employees of Forvis Mazars or, where permitted, of its subcontractors. Forvis Mazars and its agents, employees, officers, or volunteers shall not, by performing work pursuant to this Agreement, be deemed to be employees, agents, or servants of County and shall not be entitled to any of the privileges or benefits of County employment.
23. **Further Assurances.** Each party further agrees that it shall take any and all necessary steps and sign and execute any and all necessary documents or agreements required to implement the terms of the Agreement of the parties contained in this contract, and each party agrees to refrain from taking any action, either expressly or impliedly, which would have the effect to prohibiting or hindering the performance of the other party to this Agreement.
24. **Severability.** If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding, and enforceable.

(Execution Page Follows)

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IN WITNESS WHEREOF, this Addendum is signed, accepted, and agreed to by all parties by and through the parties or their agents or authorized representatives. All parties hereby acknowledge that they have read and understood this Addendum and the attachments and exhibits hereto. All parties further acknowledge that they have executed this legal document voluntarily and of their own free will.

FORT BEND COUNTY



Jaime Kovar  
Purchasing Agent

10/3/24  
Date

FORVIS MAZARS, LLP



Authorized Agent – Signature

Bryan Callahan

Authorized Agent- Printed Name

Partner

Title

October 3, 2024

Date

#### AUDITOR'S CERTIFICATE

I hereby certify that funds in the amount of \$ 5,500.00 are available to pay the obligation of Fort Bend County within the foregoing Agreement.


  
Robert Ed Sturdivant, County Auditor

Exhibit A: Forvis Mazars' Proposal, dated February 2, 2024, and Engagement Letter, dated September 3, 2024

# Exhibit A





**FORVIS®**

The logo is in a bold, white, sans-serif font. The background of the entire page is black. On the right side, there is a series of parallel, diagonal, light gray lines that create a sense of movement and depth.

A proposal for:

**Fort Bend County**



910 East St. Louis Street, Suite 200 / Springfield, MO 65801

P 417.865.8701

forvis.com

February 2, 2024

Mr. Christopher Breaux  
Fiscal Compliance Officer  
Fort Bend County  
301 Jackson Street  
Richmond, TX 77469

Dear Mr. Breaux:

With the many daily responsibilities of Fort Bend County (the County), you may not have time to consider the effects internal fraud could have on your ability to make informed business decisions and serve your employees, customers, and vendors. However, without preventive measures in place, fraud can be devastating.

According to the Association of Certified Fraud Examiners, Inc. (ACFE), a typical organization loses 5% of its annual revenue to fraud each year. Often, the key to early detection is a tip. The ACFE indicates a confidential fraud hotline should be a part of any antifraud program. When a hotline was in place, fraud schemes were detected on average 50% faster and median loss was 50% less, according to the ACFE.

**FORVIS** knows no organization is immune to fraud. To help protect clients from fraud's devastating effects, we launched a proactive antifraud service, **IntegraReport™**, which includes a robust range of services, as well as a personalized and customized services web portal, an 800 number, script, and marketing material. Even before you might suspect fraud, **IntegraReport** can help strengthen your existing antifraud, ethics, and compliance program. **IntegraReport** is designed so any person leaving information via phone or online may do so anonymously and at any time. Setting up a fraud, ethics, and compliance hotline allows employees, customers, and vendors to expose problematic behavior by their contacts, including co-workers and superiors. In addition, as part of our commitment to **Unmatched Client Experiences®**, **IntegraReport** is maintained by our forensics practice; it is not outsourced, allowing you quick access to a team of **FORVIS** fraud, ethics, and compliance professionals.

We believe our proposal will help you select our firm for efficient and objective services delivered by experienced professionals. I will call you soon to answer questions you may have about this proposal, or you may reach me by phone or email as provided below.

Respectfully Presented,

Macie B. Latham  
Lead Consultant  
417.865.8701  
[macie.latham@forvis.com](mailto:macie.latham@forvis.com)

# Why Choose FORVIS

## The FORVIS Value

The County's choice of an advisor is important. Beyond completing your requested services on time, our goal is to provide the County with the technical knowledge and industry intelligence you expect from an experienced team that is focused on your needs both today and tomorrow. While FORVIS is a new name in the marketplace, we bring an established history of performance helping similar clients see improvements to operations, processes, and financial outcomes. With a fresh perspective you can continue to trust from FORVIS, the County can be confident you are connected to the tools and services you need to thrive and receiving significant value through year-round thought leadership, best practice recommendations, and proactive ideas.

In addition, as evidenced by our recognition in the **INSIDE Public Accounting 2023 IPA Best of the Best** list, FORVIS offers value through a strong, reputable network of support and resources. Our national coverage benefits our clients, our people, and the market of the future as we focus on our commitment to deliver Unmatched Client Experiences.



## The FORVIS Difference

Being a top 10 public accounting firm matters, but what sets us apart is our commitment to client service and a forward-thinking mindset focused on innovation. We prioritize investing in new technologies to help clients navigate industry-specific fraud developments, and we foster a dynamic culture of leadership and professional development. This means the County can work with a service-focused team driven by our forward vision to help you succeed today while helping the County prepare for the future.

Here's what sets us apart:

- FORVIS proudly encourages and promotes diversity and an inclusive workplace. With innovative strategies for recruiting, as well as an ongoing focus on the development and implementation of internal inclusion programs, we are committed to identifying opportunities that help each individual to thrive.
- With the urgency of changing environmental, social, and governance (ESG) requirements and the expectation your organization is prepared for what comes next, our experienced advisors are ready to offer the insights and education you may need to enhance and inform your ESG strategy. Start with our ESG and climate risk **FORsights™** at [forvis.com/forsights](https://forvis.com/forsights).
- With a forward vision that drives our Unmatched Client Experiences, FORVIS is driven by a commitment to anticipate what's ahead so that our clients are ready to thrive when it arrives.



The IntegraReport hotline is a great service and value for our employees,  
and I'm glad FORVIS offers it.

Shelley K. Nywall  
Platte River Power Authority

# Proposed Service

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## IntegraReport

Studies indicate that a typical organization loses 5% of its annual revenue to fraud and that the most common method of detecting fraud is through tips from employees. FORVIS offers a confidential way for the County's employees to report suspicious activity to help strengthen your antifraud program. FORVIS' Integra**Report** hotline is accessed via an anonymous phone hotline or web-based portal and is monitored by FORVIS fraud professionals. The service includes providing your management with verbatim report transcriptions of tips reported to the hotline in a clean and easy to understand format. We can also provide assistance with hotline implementation, industry-specific fraud awareness training, hotline promotional materials, investigative services, and forensic data mining services.

Integra**Report** offers a robust range of services and can be tailored to meet your specific needs:

- Access to the Integra**Report** personalized web-based portal for all employees, vendors, and other third-parties includes:
  - Ability for the County to anonymously communicate with the reporter
  - Landing page with the County's graphics and customized language
  - Reporting page with customizable questions
  - Code of conduct page
  - Capabilities in 80+ languages
- Access to the County's own Integra**Report** toll-free phone number with a custom unique script
- Integra**Report** CaseTrac System – Online case management system to track and manage report investigations
- Set up and one-hour live implementation training with County management via webinar
- Hotline monitoring by FORVIS fraud, ethics, and compliance professionals
- Customized routing to up to 10 individuals designated by the County based on report content
- Assistance in developing customized rollout and promotional materials
- Industry-specific fraud awareness training for employees via USB drive
- Real-time analytics on hotline usage through Integra**Report** CaseTrac
- Quarterly management dashboards summarizing hotline reports received by:
  - Quantity
  - Allegation/Sub Allegation type
  - Category
  - Status of report investigation
  - Other metrics
- Integra**Report** provides you with verbatim report transcripts as they are received:
  - Reports are processed during normal business hours Monday through Friday and once a day on Saturdays
  - Reports received outside of normal business hours are processed the morning of the next business day
  - Reports are typically provided to management within one to two hours of receipt by the FORVIS Integra**Report** team

# Proposed Service

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## Optional and As-Needed: Forensic Investigation Services

The typical organization loses 5% of its annual revenue to fraud, according to a recent study by the Association of Certified Fraud Examiners. If fraud, ethics, or compliance violations are discovered, FORVIS has the personnel and experience to begin a timely investigation, prevent further loss, determine the full extent of the violations, and prepare for litigation and recovery.

If you have a matter involving potential fraud, ethics, or compliance violations, FORVIS' team of Certified Fraud Examiners, certified digital forensics professionals, and consultants can help:

- Conduct investigations and quantify the results
- Perform procedure reviews
- Conduct information gathering or admission-seeking interviews
- Investigate computer fraud and security issues
- Provide management training
- Review policies and procedures

We regularly conduct investigations on behalf of boards, management teams, and in-house counsel, in connection with allegations of fraud, whistleblower reports, government investigations, or in connection with a bankruptcy. We bring investigative experience, industry knowledge, and subject matter experts, including accounting and SEC financial reporting national office professionals, to each assignment.

FORVIS' forensics team comprises individuals with diverse backgrounds in accounting, audit, law, data analytics, and digital forensics. Forensics team members have extensive training and certifications, including Certified Public Accountant (CPA), Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiners (ACFE), and Certified in Financial Forensics (CFF) by the American Institute of CPAs (AICPA).

The forensic investigation services are available should the County request or need them. A separate engagement letter for our forensic services would be produced at the time of the request in advance of beginning any project.

# Service Team & Experience

We take team selection seriously and have the appropriate team of advisors to meet your needs. Previous experience is a primary determinant for assigning professionals to your engagement, and we have assigned individuals who are experienced in working with fraud, ethics, and compliance hotlines to your engagement.

## Team Biographies & Experience



**Macie B. Latham**  
Lead Engagement Consultant

417.865.8701  
[macie.latham@forvis.com](mailto:macie.latham@forvis.com)

### Engagement Responsibilities

Macie is responsible for coordinating and overseeing FORVIS' IntegraReport™ services. As a project lead, she will serve as the point of contact for Fort Bend County.

### Experience

Macie is a member of FORVIS' Forensics & Valuation practice unit. She is an experienced lead consultant with a demonstrated history of working in the accounting industry. Macie runs the day-to-day operations of the IntegraReport hotline, where she provides dynamic training and Unmatched Client Experiences. She is the key point of contact for 100+ IntegraReport subscribers.

She is a 2018 graduate of Missouri State University, Springfield, with a B.S. degree in business.



**Alexander F. Gershner**  
Director

336.830.6202  
[alexander.gershner@forvis.com](mailto:alexander.gershner@forvis.com)

### Experience

Alex is a member of FORVIS' Forensics & Valuation practice unit and has nearly 15 years of experience providing forensic accounting, investigation, dispute consulting, compliance and monitoring, and financial statement audit services.

Alex has performed investigatory procedures to uncover, quantify, and remediate acts of misconduct, provided forensic analysis, prepared expert reports, calculated damages, and assisted counsel in deposition and testimony preparation. He has also advised public and private clients and counsel on matters involving asset misappropriation, claims of fraudulent misrepresentation, breach of contract, improper revenue recognition, fraudulent conveyance, audit malpractice, alter ego, post-acquisition disputes, and interpretation and application of Generally Accepted Accounting Principles (GAAP), among other complex litigation and dispute matters.

He has worked in the U.S., Europe, and Asia serving clients across a range of industries. Alex began his career in the Audit practice of a Big Four accounting firm and, prior to FORVIS, held leadership roles at various professional services firms in New York City, including a Top 10 accounting firm.

Alex was appointed to, and served three consecutive terms on, the American Institute of CPAs' (AICPA) Forensic and Valuation Services (FVS) Executive Committee. He was a 2017 recipient of the AICPA's FVS Standing Ovation. Each year, the Standing Ovation Program recognizes CPAs for significant contributions in their areas of accounting and in their communities.

Alex is a member of the Board of Directors of the Sawtooth School for Visual Art. He is a co-founder, former co-chair, and former member of the New York Police & Fire Widows' & Children's Benefit Fund Junior Committee. He is also an active mentor of former students from his alma mater, Manhattan College, and other institutions.

# Your Investment

## Proposed Fees

Our goal is to be candid, timely, and answer your questions about fees upfront to avoid surprises. Our fees may increase and, should this occur, we will consult with you in advance.

<b>IntegraReport</b>	
Hotline Monitoring by FORVIS Fraud Professionals	✓
Number of Reports Included	Unlimited
Hotline Access for Employees, Vendors, & Other Third-Parties	
Personalized Web-Based Portal	✓
Unique Toll-Free Number	✓
IntegraReport Case Trac-Online CMS	✓
Report Routing to Designated Individuals	Customized
Management Implementation Training	
Brief Kick-Off Consultation	✓
Live Broadcast or Conference Call (One Hour)	✓
Fraud Awareness Training: Archived Webinar & USB Drive	✓
Rollout & Promotional Materials	Custom Designed Unlimited Access
Consulting with IntegraReport Professionals	Unlimited
Management Dashboard Reporting	Quarterly
<b>ANNUAL SUBSCRIPTION FEE</b>	<b>\$4,750</b>
<b>ONE TIME SETUP FEE</b>	<b>\$750</b>
<b>Optional: Forensic Investigation Services</b>	
Forensic Investigation Services	Hourly rates (\$215 – \$710)

Our investigation services fees are determined by a number of variables: the complexity of the work, the project's scope, the time we will spend, and the level of the professional staff needed. In addition, we will bill travel costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with our services. This fee covers items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research, and library databases, and similar expense items. It is agreed that our fees are not contingent upon the results of the engagement.

Our hourly rates are subject to at least annual adjustments. Because we do not know how long our services may be required, the County will be responsible for fees at the hourly rates in effect at the time work is performed.

Our acceptance of this engagement is subject to completion of our normal client acceptance procedures. Upon acceptance, the actual terms of our engagement will be documented in a separate letter to be signed by you and us. All information contained within this proposal is proprietary and confidential. The information provided in this proposal is intended for informational purposes only and may not be copied, used, or modified, in whole or in part, without FORVIS' prior written approval. All information in this proposal is as of June 1, 2023, including projected statistics for FORVIS, unless otherwise noted.



# About FORVIS

# FORVIS

Assurance / Tax / Consulting

## An Enhanced Professional Services Firm

What's going to happen tomorrow? You can't predict the future, but you can prepare for it. To thrive in an environment that moves faster every day, business leaders must be able to look ahead and be ready for what comes next.

That's where **FORVIS** can help. Driven by the desire to anticipate what's next in the economic landscape, our goal is to help our clients be ready when the future becomes the present. We're committed to using our exceptional vision to provide each of our clients with an **Unmatched Client Experience®** that drives business forward.

FORVIS was created by the merger of equals between BKD and DHG. We aim to carry on our respective legacies of high-touch personal service delivered with remarkable integrity, care, and innovation—all now backed by the resources of a top 10 U.S. public accounting firm.

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With national coverage and international presence, we're stronger: for our clients, our people, and the market of the future.

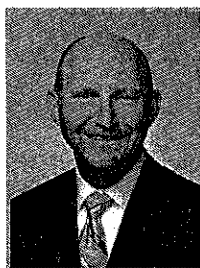
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## Forward Vision Drives Our Unmatched Client Experiences

As a FORVIS client, you will benefit from a single organization with the enhanced capabilities of an expanded national platform, deepened industry experience, greater resources, and innovative consulting services. Our aim is to provide assurance, tax, and consulting services that help clients succeed today while preparing them to forge ahead into a clear future.

Our eye on the future isn't exclusively directed toward our clients. We want our people—at every level, in every office—to be motivated by engaging career paths that challenge and inspire them to grow personally and professionally. Our partners and staff are the foundation of the firm, and when they have the opportunity to flourish, the result is Unmatched Client Experiences.

We are FORVIS—driven by a commitment to anticipating what's ahead so our clients are ready to thrive when it arrives.



**Tom Watson**  
Chief Executive  
Officer

**Top 10**

U.S. Public  
Accounting Firm\*

**500+**

Partners &  
Principals

**27**

States + Canada, U.K.,  
& Cayman Islands\*\*

**10+**

Industries

**6,000+**

Team Members

**68**

Markets



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\* FORVIS was ranked number eight on Inside Public Accounting's 2023 annual ranking of accounting firms by revenue.  
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forvismazars.us



September 3, 2024

Fort Bend County  
301 Jackson Street  
Richmond, TX 77469

We appreciate your selection of Forvis Mazars, LLP as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**.

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the following, incorporated fully by this reference:

- HIPAA Business Associate Agreement
- Terms and Conditions Addendum

### **Summary Scope of Services**

As described in the attached **Scope of Services**, our services will include the following:

- IntegraReport Hotline Services

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

We understand you have designated (or will) a management-level individual to be responsible and accountable for overseeing the performance of these services, and you have determined (or will) this individual is qualified to conduct such oversight.

### **Engagement Fees**

Our fee for the IntegraReport Hotline reporting service is \$4,750 per year for a three-year subscription period, with an option to renew for an additional two years. Our one-time fee for hotline implementation services is \$750, billed with the first-year subscription fee. The pricing for this service is subject to adjustment, subsequent to the initial three-year subscription period. We will monitor report volume and notify you of pricing adjustments. You further acknowledge and agree that, notwithstanding anything to the contrary in this contract or the Terms and Conditions Addendum, if you terminate your subscription prior to the end of the subscription period, your subscription fees paid to Forvis Mazars will not be refunded.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. Payment of our invoices is due upon receipt.

This contract will automatically renew year over year unless either party terminates the contract in writing 30 days prior to the anniversary date of access given. We will provide a current Terms and Conditions Addendum with the annual invoice. By paying the invoice, you acknowledge that you have read and understand the Terms and Conditions Addendum and agree to be bound by those terms. You further acknowledge and agree that Forvis Mazars may reasonably rely upon your payment of our invoice as your assent to the continuation of this contract as well as the current Terms and Conditions Addendum.

In the event of a question or dispute about the invoice you receive, you agree to contact your Forvis Mazars professional within 10 days of your receipt of the invoice. We will work with you to answer questions and address disputed issues as quickly as possible. For this engagement, the person to contact with respect to any such billing questions and issues is Ms. Macie Latham. Ms. Latham can be reached at Macie.Latham@us.forvismazars.com or 417.522.0448.

It is our intention that IntegraReport should be implemented within 30 days following the signing of this contract. If you are aligning the hotline launch with other organizational initiatives (new policies and procedures) and expect this to take longer, please inform us of your intended rollout date. In the event you receive implementation training and supporting materials but decide not to move forward with the service, you will be billed \$1,500 for time, training, building your web portal, and materials provided.


### Contract Agreement

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

Forvis Mazars, LLP

**Forvis Mazars, LLP**

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services, HIPAA Business Associate Agreement, and Terms and Conditions Addendum**, on behalf of Fort Bend County.

BY   
Robert E Sturdivant, County Auditor  
Name and Title

DATE October 9, 2024

### Scope of Services

We will provide IntegraReport Hotline ("hotline") reporting services for Fort Bend County. Reporting access to your toll-free number and unique web portal (TBD.integrareport.com) will begin within 14 days of the signing of this contract and your completion of the web portal inputs and script for your toll-free number.

Any information provided to the hotline will be made available to you in electronic or written form following the receipt of the information by Forvis Mazars. We will provide a verbatim transcript of the report to you. We will not provide the identity of the person making the report unless we are requested to do so by the person making the report. Forvis Mazars will not communicate with anyone submitting information, even if requested to do so. In addition, we will provide a quarterly report which summarizes the dates reports were made by way of the telephonic or online submissions.

The hotline is an anonymous relay of information to Forvis Mazars by your employees, vendors or customers. Forvis Mazars makes no assumptions or conclusions as to the veracity of the information received and is not responsible to investigate, verify or follow up on such information. Any follow-on services requested of Forvis Mazars will be reviewed upon their request and will require a separate contract.

The hotline reporting service can be used by your employees, vendors or customers who wish to anonymously or confidentially report suspected violations of company's standards of conduct, or laws or regulations. The types of issues that may be reported through the hotline include suspected fraud, theft, embezzlement, insider trading, accounting or auditing irregularities, bribery, kickbacks, misuse of company assets, suspected regulatory or compliance violations, or other ethics-related issues.

You agree that Forvis Mazars will not be responsible to report any information to any law enforcement or regulatory entity.

The following apply for these services:

**Our  
Responsibilities**

We will not make management decisions, perform management responsibilities or obligations, or manage the operations of the business, the responsibility for which remains with management and the Board of Directors. We will also not act or appear to act in a capacity equivalent to that of a member of your management or an employee.

We will not be representing you during compliance-related discussions with regulatory agencies.

**Limitations &  
Fraud  
Confidentiality**

Our work does not include any services not specifically outlined in this contract.

Due to the unpredictable nature of hotline reporting, there is a possibility that an individual may report information containing Protected Health Information during the course of our engagement.

**Your  
Responsibilities**

**YOU WILL BE SOLELY RESPONSIBLE FOR ANY AND ALL INVESTIGATION AND FOLLOW-UP REMEDIATION OF ALL INFORMATION PROVIDED VIA THE HOTLINE.**

We recommend you designate two persons to receive our reports. Reports will be provided according to our standard protocol. We will not make extraordinary efforts to ensure reports are received. However, you agree to provide Forvis Mazars with a confirmed receipt within a reasonable amount of time not to exceed 72 hours of receiving a report.

The names, titles, and email addresses of the individuals designated to receive reports will be established prior to the hotline being made available to employees.

We will provide a summary report on a quarterly basis. If Forvis Mazars provides external auditing services to your organization, we will also provide this summary report to Forvis Mazars audit professionals upon their request.

### **Optional and As-Needed: Forensic Investigation Services**

The typical organization loses 5% of its annual revenue to fraud, according to a recent study by the Association of Certified Fraud Examiners. If fraud, ethics, or compliance violations are discovered, Forvis Mazars has the personnel and experience to begin a timely investigation, prevent further loss, determine the full extent of the violations, and prepare for litigation and recovery.

If you have a matter involving potential fraud, ethics, or compliance violations, Forvis Mazars' team of Certified Fraud Examiners, certified digital forensics professionals, and consultants can help:

- Conduct investigations and quantify the results
- Perform procedure reviews
- Conduct information gathering or admission-seeking interviews
- Investigate computer fraud and security issues
- Provide management training
- Review policies and procedures

We regularly conduct investigations on behalf of boards, management teams, and in-house counsel, in connection with allegations of fraud, whistleblower reports, government investigations, or in connection with a bankruptcy. We bring investigative experience, industry knowledge, and subject matter experts, including accounting and financial reporting national office professionals, to each assignment.

Forvis Mazars' forensics team comprises individuals with diverse backgrounds in accounting, audit, law, data analytics, and digital forensics. Forensics team members have extensive training and certifications, including Certified Public Accountant (CPA), Certified Fraud Examiner (CFE) from the Association of Certified Fraud Examiners (ACFE), and Certified in Financial Forensics (CFF) by the American Institute of CPAs (AICPA).

The forensic investigation services are available should the County request or need them. A separate engagement letter for our forensic services would be produced at the time of the request in advance of beginning any project.

Our investigation services fees are determined by a number of variables: the complexity of the work, the project's scope, the time we will spend, and the level of the professional staff needed. In addition, we will bill travel costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with our services. This fee covers items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research, and library databases, and similar expense items. It is agreed that our fees are not contingent upon the results of the engagement.

Our current forensic investigation hourly rates range from \$215 to \$710. Our hourly rates are subject to at least annual adjustments. Because we do not know how long our services may be required, the County will be responsible for fees at the hourly rates in effect at the time work is performed.

## HI PAA Business Associate Agreement

This Business Associate Agreement ("BAA") is entered into by and between **Forvis Mazars, LLP** (hereinafter referred to as "Business Associate") and Fort Bend County (hereinafter referred to as "Covered Entity").

### RECITALS

Business Associate provides services to Covered Entity under this contract (the "Contract"), and Covered Entity wishes to disclose certain information to Business Associate pursuant to the terms of such Contract, some of which may constitute Protected Health Information ("PHI").

The purpose of this BAA is to comply with all applicable federal and state laws governing the privacy of PHI. As used herein, the Privacy Rule and the Security Rule are each deemed to include the amendments thereto, collectively referred to as "HIPAA/HITECH Final Omnibus Rule," that are included in the:

- Modifications to the *Health Insurance Portability and Accountability Act of 1996* ("HIPAA") Privacy, Security, Enforcement, and Breach Notification Rules Under the *Health Information Technology for Economic and Clinical Health Act* (the "HITECH Act") and the Genetic Information Nondiscrimination Act
- Other Modifications to the HIPAA Rules
- Final Rule (the "Omnibus Rule"), 78 Fed. Reg. 5565

Notwithstanding the terms of this or any other agreement between Covered Entity and Business Associate, Business Associate shall comply with all of its statutory and regulatory obligations stated under the HIPAA/HITECH Final Omnibus Rule. The terms stated herein shall have the same definitions as provided in HIPAA.

In consideration of the mutual promises below and the exchange of information pursuant to this BAA, the parties agree as follows:

1. **Permitted Uses and Disclosures.** Except as described in the enumerated subparagraphs below, Business Associate shall not use or disclose PHI received from Covered Entity or created on behalf of Covered Entity. Exceptions:
  - 1.1. As reasonably necessary to provide the services in the Contract;
  - 1.2. As otherwise permitted or required by this BAA;
  - 1.3. As required by law; and
  - 1.4. For the proper management and administration of Business Associate's business and to disclose PHI in connection with such management and administration, and to carry out the legal responsibilities of the Business Associate, provided Business Associate obtains reasonable assurances from the recipient that the PHI shall be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the recipient, and Business Associate requires the recipient to notify it of any instances of which it is aware in which the confidentiality of the PHI has been breached.

2. **Safeguards.** Business Associate shall not use or disclose PHI other than as permitted or required by the BAA or as required by law.

2.1. Business Associate shall establish and maintain appropriate safeguards and shall comply with the Security Rule with respect to electronic PHI ("ePHI") to prevent the use or disclosure of such ePHI other than as provided for by the Contract including this BAA.

2.2. To the extent the Business Associate is to carry out one or more of Covered Entity's obligation(s) under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligation(s).

3. **Subcontracts.** In accordance with the requirements of the Privacy Rule and the Security Rule, Business Associate shall ensure any subcontractors that create, receive, maintain, or transmit PHI on behalf of Business Associate agree to the same restrictions, conditions, and requirements that apply to the Business Associate with respect to such information.

4. **Obligations of Covered Entity.** Covered Entity shall obtain any consent or authorization that may be required by HIPAA, or applicable state law, prior to furnishing Business Associate with PHI, including ePHI. Covered Entity shall notify Business Associate of:

4.1. Any limitation(s) in the Covered Entity's notice of privacy practices under 45 CFR 164.520, to the extent that such limitation may affect Business Associate's use or disclosure of PHI;

4.2. Any changes in, or revocation of, the permission by an individual to use or disclose his or her PHI, to the extent that such changes may affect Business Associate's use or disclosure of PHI; and

4.3. Any restriction on the use or disclosure of PHI that Covered Entity has agreed to or is required to abide by under 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under Subpart E of 45 CFR Part 164 if done by Covered Entity. Covered Entity shall provide to Business Associate only the minimum PHI necessary to perform the services set forth in a Contract.

5. **Reporting, Notification, and Mitigation.**

5.1. **Reporting.** Business Associate shall notify Covered Entity of any use or disclosure of PHI not provided for by the BAA of which it becomes aware, including breaches of unsecured PHI as required at 45 CFR 164.410, and any security incident of which it becomes aware, provided that with respect to Unsuccessful Security Incidents (as defined below), Business Associate shall report to Covered Entity any such Unsuccessful Security Incidents that are material to the protection of Covered Entity's PHI. For purposes of this Business Associate Agreement, the



term "Unsuccessful Security Incident" shall mean any security incident that does not result in any unauthorized access, use, disclosure, modification, or destruction of ePHI or any interference with system operations in Business Associate's information system.

5.2. Notification. To assist Covered Entity in fulfilling its responsibility to notify individuals and others of a breach involving Unsecured PHI as required by HIPAA and applicable state law, the notification shall include, to the greatest extent reasonably possible:

- i. Each individual whose unsecured PHI was subject to the breach; and
- ii. Any other available information Covered Entity is required to include in its legally required notification to individual(s) or others.

5.3. Mitigation. Business Associate shall mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of the requirements of this BAA.

## 6. Term and Termination.

6.1. Term. The Term of this BAA shall be effective as of the last date signed and shall terminate without any further action of the parties upon the expiration or termination of the Contract or on the date Covered Entity terminates for cause as authorized in paragraph 6.2 of this section, whichever is sooner.

6.2. Termination for Cause. Covered Entity may terminate this BAA if Business Associate has violated a material term of the BAA and Business Associate has not cured the breach or ended the violation within the time specified by Covered Entity.

6.3. Obligations of Business Associate Upon Termination. Upon termination of this BAA for any reason, Business Associate, with respect to PHI received from Covered Entity, or created, maintained, or received by Business Associate on behalf of Covered Entity, shall:

- i. Retain only that PHI which is necessary for Business Associate to continue its proper management and administration or to carry out its legal responsibilities;
- ii. Return to Covered Entity or destroy the remaining PHI that the Business Associate still maintains in any form;
- iii. Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to ePHI to prevent use or disclosure of the PHI, other than as provided for in this section, for as long as Business Associate retains the PHI;
- iv. Not use or disclose the PHI retained by Business Associate other than for the purposes for which such PHI was retained and subject to the same conditions set forth in this BAA which applied prior to termination; and

- v. Return to Covered Entity or destroy the PHI retained by Business Associate when it is no longer needed by Business Associate for its proper management and administration or to carry out its legal responsibilities.

6.4. Survival. The obligations of Business Associate under this section shall survive the termination of this BAA.

7. **Designated Record Set.** To the extent Business Associate maintains PHI in a Designated Record Set, Business Associate shall:

7.1. Make available PHI in a Designated Record Set to the Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.524; and

7.2. Incorporate any amendments or corrections to PHI at the request of Covered Entity in accordance with 45 CFR 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 CFR 164.526.

8. **Accounting of Disclosures.** Business Associate shall maintain and make available the information required to provide an accounting of disclosures to the Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.528.

9. **Access to Records.** Business Associate shall make its internal practices, books, and records available to the Secretary of Health and Human Services for purposes of determining compliance with the HIPAA Rules.

10. **Insurance.** Business Associate shall maintain insurance coverage in form and amount necessary to cover data loss and/or damage or the unauthorized disclosure and/or fraudulent use of data. Upon request, Business Associate shall provide Covered Entity with a certificate of insurance evidencing the coverage.

11. **Privilege.** No statutory or common law privilege, including privileges established or recognized by the attorney-client, accountant-client, or other legal privilege, shall be deemed to have been waived by virtue of this BAA.

12. **No Third-Party Beneficiaries.** Nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this BAA.

13. **Integration.** Any reference in this Agreement to a section of the HIPAA/HITECH Final Omnibus Rule, and applicable regulations, means the section as in effect as amended and for which compliance is required.

14. **General.** This BAA is governed by, and shall be construed in accordance with, the laws of the State of Texas. If any part of a provision of this BAA is found illegal or unenforceable, it shall be enforced to the maximum extent permissible, and the legality and enforceability of the remainder of that provision and all other provisions of this BAA shall not be affected. This BAA may be modified, or any rights under it waived, only by a written document executed by the authorized representatives of both parties.

## 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 party or parties that have engaged Us to provide services and the party or parties 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 Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 30 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.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You 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 Our 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.

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 Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay Forvis Mazars for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. 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.** You agree to indemnify, defend, and hold harmless Forvis Mazars and any of its partners, principals, shareholders, officers, directors, members, employees, agents, or assigns with respect to any and all claims arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, except to the extent caused by the intentional or willful misconduct of Forvis Mazars. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

In addition, You acknowledge and agree that any advice, recommendations, information, or work product provided to You in connection with this engagement is based in part upon the accuracy of Your factual representations to Forvis Mazars and is not intended to be relied upon by any other parties. You agree to indemnify, defend, and hold Forvis Mazars harmless from and against any and all liability for loss and damage including, direct, indirect, consequential, incidental, and special damages such as loss of revenue and anticipated profits ("Damages") arising under or by virtue of (i) material factual misrepresentations or omissions to Forvis Mazars by You or Your agents, and (ii) claim or demand of any third party to the extent resulting from that party's use or possession of or reliance upon Forvis Mazars' advice, recommendations, information, or work product (collectively "Work Product") as a direct or indirect result of Your use or disclosure of such Work Product, except as such use, possession, or reliance is specifically authorized by Forvis Mazars in writing or otherwise authorized by applicable law.

Unless specifically authorized by Forvis Mazars in writing or as authorized by applicable law, You agree that You will not provide any third party with Our Work Product for their use or reliance.

7. **Statute of Limitations.** You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for You. 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 this contract 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 Forvis Mazars' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. 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 Forvis Mazars be liable to You or a third party 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 You were 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 Texas, without regard to its conflict of laws principles.
  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 this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this 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 this contract 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, Forvis Mazars will inform You of any such legal process or request. You agree We have no legal responsibility to You 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 expend 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.
  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.

## REGULATORY

20. **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 this contract 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.

21. **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, Forvis Mazars is not recommending any action to You and does 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 Forvis Mazars.

## TECHNOLOGY

22. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including, if applicable, 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.

23. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract 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.

24. **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

25. **Cooperation.** You agree to cooperate with Forvis Mazars in the performance of Forvis Mazars' 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.

26. **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. Forvis Mazars maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, Forvis Mazars 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, You will be asked to consent prior to Forvis Mazars sharing Your confidential information with the third-party service provider.

27. **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 Forvis Mazars 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.

28. **Hiring of Forvis Mazars Personnel.** We ask that You respect the employment relationship that Our personnel have 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 We 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.

29. **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.
30. **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.
31. **Entire Agreement.** The contract, 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 this contract must be made in writing and signed by both You and Forvis Mazars.
32. **Force Majeure.** We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our 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.