STATE OF TEXAS §
§
COUNTY OF FORT BEND §

FIRST AMENDMENT TO AGREEMENT FOR PROFESSIONAL AUDIT SERVICES PURSUANT TO FBC RFP 25-060

THIS AMENDMENT ("Amendment") is made and 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"), a limited liability partnership authorized to conduct business in the State of Texas (collectively "the "Parties.".

WHEREAS, on or about December 4, 2025, the parties executed and accepted that certain Agreement for Professional Audit Services Pursuant to FBC RFP 25-060 (hereinafter the "Agreement") which is incorporated by reference as if set forth herein verbatim; and

WHEREAS, by execution of this Amendment, the Parties desire to amend the Agreement to renew the Agreement, to provide additional services, to increase the Total Maximum Compensation for completion of such services, and to otherwise ratify and confirm all the terms and conditions as set forth herein.

NOW THEREFORE, in consideration of the foregoing, the Parties do mutually agree that the Agreement between the Parties is hereby amended as follows:

1. **Recitals.** The recitals set forth above are incorporated herein by reference and made a part of the Agreement.
2. **Scope of Services.** County shall pay Forvis an additional Eighteen Thousand Seven Hundred Twenty and 00/100 dollars ($18,720.00) for the performance and completion of additional services as described in the Letter Agreement, attached as Exhibit "A-1," to this Amendment and incorporated by reference for all intents and purposes.
3. **Limit of Appropriation.** Forvis understands and agrees that the Maximum Compensation payable to Forvis for Services rendered under this Agreement is hereby increased to an amount not to exceed Thirty-Six Thousand Seven Hundred Twenty and 00/100 dollars ($36,720.00), authorized as follows:

$18,000.00	under the Agreement
$18,720.00	under First Amendment
TOTAL	$36,720.00

In no event shall the amount paid by County under this Agreement exceed the Maximum Compensation without a County approved change order. Forvis clearly understands and agrees, such understanding and agreement

being the absolute essence of this Agreement, that County shall have available the total maximum sum of Thirty-Six Thousand Seven Hundred Twenty and 00/100 dollars ($36,720.00) specifically allocated to fully discharge any and all liabilities County may incur under the Agreement.

Forvis does further understand and agree, said understanding and agreement also being of the absolute essence of the Agreement, that the total Maximum Compensation that Forvis may become entitled to and the total maximum sum that County may become liable to pay to Forvis under the Agreement shall not under any conditions, circumstances, or interpretations thereof exceed Thirty-Six Thousand Seven Hundred Twenty and 00/100 dollars ($36,720.00).

4. **Term.** The term of the Agreement is renewed for the period of October 1, 2026 and continuing through September 30, 2027.

5. **Modifications and Conflict.** Except as modified herein, the Agreement shall remain in full force and effect and has not been otherwise modified or amended. If there is a conflict among documents that make up the Agreement, this Amendment shall prevail with regard to the conflict.

{Execution Page Follows}

{Remainder of Page Intentionally Left Blank}

IN WITNESS WHEREOF, this Amendment 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 Amendment 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

_____
Brooke Lindemann, Purchasing Agent

_____
Date

FORVIS MAZARS, LLP

Angela Dunlap
_____
Authorized Agent – Signature

Angela Dunlap
_____
Authorized Agent – Printed Name

Partner
_____
Title

August 10. 2026
_____
Date

AUDITOR'S CERTIFICATE

I hereby certify that funds are available in the amount of **$**_____ to accomplish and pay the obligation of Fort Bend County under this contract.

_____
Robert Ed Sturdivant, County Auditor

Exhibit A-1: Letter Agreement

EXHIBIT A-1

Forvis Mazars, LLP
2700 Post Oak Boulevard, Suite 1500
Houston, TX 77056
P 713.499.4600 | F 713.499.4699
forvismazars.us

July 7, 2026

Fort Bend County Council of Judges (referred to herein as "you" or "your")
Fort Bend County Community Supervision and
Corrections Department
Fort Bend County, Texas

We appreciate your selection of **Forvis Mazars, LLP** ("Forvis Mazars") as your service provider and are pleased to confirm the arrangements of the engagement in this letter agreement (this letter agreement and the attachments hereto are collectively referred to as the "Agreement"). 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**®.

The Agreement shall include the following, each incorporated fully by this reference:

- Scope of Services
- Terms and Conditions Addendum

Summary Scope of Services

As described in the attached **Scope of Services,** Forvis Mazars' services will include the following:

FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT
- Audit Services for the year ended August 31, 2026

You agree to be ultimately responsible for the results of nonattest services, including assuming all management responsibility, overseeing the services by a management-level individual(s) who possesses suitable skill, knowledge, and/or experience, and evaluating the adequacy and results of the services, as well as the business decisions you make following the services or any other services Forvis Mazars may provide.

As required by Chapter 2271, Texas Government Code, Forvis Mazars represents that Forvis Mazars does not boycott Israel and will not boycott Israel through the term of this engagement. For purposes of this representation, "boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

Engagement Fees

Forvis Mazars has estimated the time, skill, and resources, including Forvis Mazars' proprietary information required to complete the services, required by the engagement and expect the fee to be $18,720.

Pricing under this Agreement for this engagement and the fee structure are based upon the expectation that invoices will be paid promptly. Payment of all Forvis Mazars' invoices is due upon receipt.

The timely completion of services and the fees thereon depends on the assistance you provide to Forvis Mazars in accumulating information and responding to inquiries Forvis Mazars submits to you. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet deadlines.

Agreement

Please sign and return this Agreement to indicate your acknowledgment of, and agreement with, the arrangements for the completion of the services subject to this Agreement including each party's respective responsibilities.

Forvis Mazars, LLP

Forvis Mazars, LLP

Acknowledged and agreed to as it relates to the entire Agreement, including the **Scope of Services** and **Terms and Conditions Addendum,** on behalf of FORT BEND COUNTY SUPERVISION AND CORRECTIONS DEPARTMENT.

BY _____
Daniel Wong, Fort Bend County Judge

DATE _____

BY _____

DATE _____

AM: 1199854

Scope of Services – Audit Services

Forvis Mazars will audit the combined statement of financial position and the statement of revenue, expenditures, and changes in fund balances and related disclosures, which collectively comprise the basic financial statements for the following entity:

> FORT BEND COUNTY COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT as of and for the year ended August 31, 2026

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 your internal control over financial reporting and compliance and other matters based on the audit of your financial statements in accordance with *Government Auditing Standards*

Forvis Mazars understands the financial statements are prepared in accordance with the financial reporting provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD).

Forvis Mazars will also express an opinion on whether the individual and combining fund statements and schedules of differences between audit report and CSCD reports submitted to the TDCJ-CJAD ("supplementary information") is fairly stated, in all material respects, in relation to the financial statements as a whole.

You agree to assume all management responsibilities and to oversee the nonattest services Forvis Mazars will provide by designating an individual possessing suitable skill, knowledge, and/or experience. You acknowledge that nonattest services are not covered under *Government Auditing Standards*. You 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

Angela Dunlap, Partner, is responsible for supervising the engagement and authorizing the signing of the report or reports.

Forvis Mazars will issue a written report upon completion of the audit, addressed to the following parties:

Entity Name	Party Name
Fort Bend County Community Supervision and Corrections Department	Fort Bend County Council of Judges

You are responsible to distribute the 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:

Forvis Mazars' Responsibilities

Forvis Mazars will conduct the audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that Forvis Mazars 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

Forvis Mazars will exercise professional judgment and maintain professional skepticism throughout the audit.

Forvis Mazars 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 Forvis Mazars' opinion.

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

Forvis Mazars 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.

Forvis Mazars 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.

Forvis Mazars 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.

Forvis Mazars 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 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. Forvis Mazars' responsibility as auditors is limited to the period covered by the audit and does not extend to any later periods for which Forvis Mazars is not engaged as auditors.

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.

Forvis Mazars' understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, Forvis Mazars will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that are identified during the audit.

Forvis Mazars is available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of Forvis Mazars' normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate agreement to be signed by you and Forvis Mazars.

Opinion

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

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

Your 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 Forvis Mazars with:
  - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance, and component auditors) from whom Forvis Mazars determines it necessary to obtain audit evidence
  - Information of which you 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 entity 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 may be requested 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 entity's 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 Forvis Mazars in the representation letter that the effects of any uncorrected misstatements aggregated by Forvis Mazars 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 (or other basis if indicated in the Agreement)
  - Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by Forvis Mazars
  - Distribution of audit reports to any necessary parties

Supplementary Information

With regard to any supplementary information that Forvis Mazars 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 the engagement
- Management will include the report on this supplementary information in any document that contains this supplementary information and indicates Forvis Mazars 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 the financial statements themselves, and other additional procedures in accordance with GAAS

Written Confirmations Required

As part of the audit process, Forvis Mazars will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this 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 Forvis Mazars 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 Forvis Mazars provides you with a copy of Forvis Mazars' 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 you would like a copy, please request from your engagement executive.

Terms and Conditions Addendum

GENERAL

1. **Overview.** This Terms and Conditions Addendum ("Terms and Conditions") sets forth the standard terms and conditions applicable to Forvis Mazars, LLP ("Forvis Mazars") providing services (collectively the "Services") to the specific client ("You" or "Client"). Capitalized terms not otherwise defined in these Terms and Conditions shall be defined as set forth in the Agreement.

BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms.** Forvis Mazars will bill Client for fees and costs as outlined in the Agreement. Unless otherwise provided in the Agreement, payment is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum. 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 the Client's sole responsibility. Fees also 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.

   Forvis Mazars reserves the right to suspend or terminate work under the Agreement for nonpayment of fees. If the Services are suspended or terminated for nonpayment of fees, Client acknowledges and agrees that Forvis Mazars will not be responsible for Client's failure to meet any deadlines or for any penalties or interest that may be assessed against Client resulting from failure to meet such deadlines.
   Client agrees that the fees incurred to complete the Services may increase if Forvis Mazars' duties or responsibilities are increased by the rulemaking of any regulatory body or any new accounting or auditing standards. The fees do not include any time for post-engagement consultation with Client's personnel or third parties, consent letters and related procedures for the use of the reports generated as part of the Services, 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 the Services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, Forvis Mazars will make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or their duly authorized representatives, the books, documents, and records that are necessary to certify the nature and extent of the Services, until the expiration of four (4) years after the furnishing of the Services. The Agreement 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 the Agreement at any time for any reason. If the Agreement is terminated, Client agrees to pay Forvis Mazars for time expended through the date of termination. In addition, Client will be billed costs and fees for services from other professionals, if any, as well as the Administrative Fee. Unless terminated sooner in accordance with the Agreement, the Agreement shall terminate upon the completion of the Services.

DISPUTES & DISCLAIMERS

5. **Mediation.** Any dispute arising out of or related to the Agreement 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 through 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.** Client agrees 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 third-party claims including, but not limited to, claims for direct, indirect, consequential, incidental, and special damages such as loss of revenue and anticipated profits (collectively "Damages") arising from the Services, regardless of the nature of the claim, except to the extent the Damages were 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.

7. **Statute of Limitations.** Client agrees that any claim or legal action arising out of or related to the Agreement shall be commenced no more than one (1) year from the date of delivery of the Work Product to Client or the termination of the Services (whichever is earlier), regardless of any law, regulation, or statute of limitations prescribing a longer period of time for commencing such a claim. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for Client. 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. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

8. **Limitation of Liability.** Client agrees that Forvis Mazars' liability, if any, arising out of or related to the Agreement shall be limited to the amount of the fees paid by Client for the Services. 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 Client 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 Client was 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.** Client acknowledges and agrees that any dispute arising out of or related to this Agreement shall be governed by the laws of the State of Delaware, 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.** If 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 fully valid and enforceable permitted by law.

13. **Assignment.** Client acknowledges and agrees that the terms and conditions of this 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.** The Services do not constitute legal or investment advice. Client should seek the advice of legal counsel in such matters. Client acknowledges the applicable laws, regulations, and regulators' enforcement activities related to the Services may change over time. Regulatory authorities may interpret circumstances differently than Forvis Mazars has in completing the Services.

RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION

15. **Maintenance of Records.** Client agrees to assume full responsibility for maintaining Client's original data and records and that Forvis Mazars has no responsibility to maintain this information. Client agrees that Client will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, *e.g.*, business continuity or disaster recovery services, to Client unless separately engaged to do so. Client understands that Client's 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 Client will not rely on using these services to host Client's data and records.

16. **Forvis Mazars Workpapers.** Forvis Mazars' Workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. "Workpapers" are papers or records of the procedures applied, tests performed, information obtained, and conclusions reached in the work, including programs or documents for professional services, analyses, memoranda, correspondence, checklists, and other supporting documentation for the work so specified, retained in any form of media.

17. **Subpoenas or Other Legal Process.** Client acknowledges Forvis Mazars can be compelled to provide information under legal process. In addition, Forvis Mazars may be requested by regulatory or enforcement bodies (including any State Board) to make certain Client information or Workpapers available to them pursuant to authority granted by law or regulation. Unless Forvis Mazars is prohibited from doing so by law or regulation, Forvis Mazars will inform Client of any such legal process or request. Client agrees that Forvis Mazars has no legal responsibility to Client in the event Forvis Mazars determines Forvis Mazars is obligated to provide such documents or information. In the event Forvis Mazars is required to respond to any subpoena, court order, government regulatory inquiry legal process, or request for the production of documents and/or testimony relative to information Forvis Mazars obtained or prepared incident to this Agreement, in a matter in which Forvis Mazars is not a party, Client agrees to compensate Forvis Mazars for reasonable time expended in connection with such response at normal and customary hourly rates. Furthermore, Client will reimburse Forvis Mazars for all reasonable out-of-pocket expenses incurred in such response.

18. **Use and Disclosure of Work Product and Drafts.** Client agrees to not modify any deliverables or drafts prepared by Forvis Mazars for internal use or for distribution to third parties. Client also understands that Forvis Mazars may on occasion send Client documents marked as draft and understands that those are for the Client's review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

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

19. **Forvis Mazars Proprietary Information.** Client acknowledges that Forvis Mazars' pre-existing proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the Services Forvis Mazars performs. Excluding Work Product, any new forms, software, documents, or intellectual property Forvis Mazars develops during completion of the Services for Client's use shall belong to Forvis Mazars, and Client shall have the limited right to use the Work Product solely within Client's business. Excluding the Work Product, all reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which Forvis Mazars makes available to Client are confidential and proprietary. Neither Client, nor any of Client's agents, will copy, electronically store, reproduce, or make any such documents available to anyone

other than Client's 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 Forvis Mazars provides services requiring independence 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 Agreement that would be prohibited by or impair independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

21. **Offering Document.** Client may wish to include Forvis Mazars report(s) on financial statements in an exempt offering document. Client agrees that any report, including any auditor's report, or reference to Forvis Mazars, will not be included in any such offering document without notifying Forvis Mazars. 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 Client with which Forvis Mazars is not involved will clearly indicate that Forvis Mazars is 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."

22. **Not a Municipal Advisor.** Forvis Mazars is not acting as Client's municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to Client and does not owe Client a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. Client should discuss such matters with internal or external advisors and experts Client deems appropriate before acting on any such information or material provided by Forvis Mazars. Any such information is provided purely for educational purposes only.

23. **Not a Fiduciary.** Client acknowledges and agrees that Forvis Mazars is not in a fiduciary relationship with Client, and Forvis Mazars has no fiduciary responsibilities to Client in the performance of the Services.

TECHNOLOGY

24. **Electronic Sites.** Client agrees to notify Forvis Mazars if Client desires to place any of the Work Product, including, if applicable, any reports on Client's 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. Client acknowledges and agrees that Forvis Mazars has no responsibility to review information contained in/on electronic sites.

25. **Electronic Signatures and Counterparts.** This Agreement and other documents to be delivered pursuant to this 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 Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this Agreement 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.

26. **Electronic Data Communication and Storage.** In the interest of facilitating the Services, Forvis Mazars may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Client acknowledges and agrees that Client's confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, Forvis Mazars will employ industry recognized measures designed to maintain data security. Forvis Mazars will use reasonable efforts to keep such communications and electronic data secure in accordance with any obligations under applicable laws, regulations, and professional standards.

    Client acknowledges and agrees that Forvis Mazars has 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 to keep such data secured. Client agrees to Forvis Mazars' use of these electronic devices and applications during the completion of the Services.

OTHER MATTERS

27. **Cooperation.** Client agrees to cooperate with Forvis Mazars in the performance of completing the Services, including the reasonable and timely access to Client's facilities, data, information, and personnel. Client shall be responsible for the performance and actions of Client's employees and agents.

28. **Service Providers.** Forvis Mazars may from time to time utilize affiliates, subsidiaries, third-party service providers, including but not limited to entities in the Network (defined hereafter), onshore providers, and offshore providers. Forvis Mazars may need to disclose confidential information about Client to other Forvis Mazars firms or third-party service providers to comply

with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services, for quality and risk management services, or in order to complete the Services, and Client data may reside or be accessed outside of the United States. Forvis Mazars maintains internal policies, procedures, and safeguards to protect the confidentiality and security of Client's information. Forvis Mazars will be responsible to You for maintaining the confidentiality of the Client information.

29. **Independent Contractor.** When providing services to Client, Forvis Mazars will be functioning as an independent contractor; and in no event will Forvis Mazars or any Forvis Mazars employees be an officer of Client. This Agreement does not create a relationship of joint venturers, partners, employer and/or employee, principal and/or agent, or any similar relationship giving rise to a fiduciary duty to Client. Decisions regarding management of Client's business remain the sole responsibility of Client at all times. Neither Client 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.

30. **Hiring of Forvis Mazars Personnel.** Forvis Mazars asks that Client respect the employment relationship that Forvis Mazars personnel have with the firm and to refrain from any employment offers to Forvis Mazars personnel. However, if Client finds 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, Client agrees that Forvis Mazars will be paid a one-time employment fee equal to 100% of the employee's highest annual salary. This fee will be payable prior to Forvis Mazars personnel commencing employment with Client. Provided, however, Client shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position Client advertises in the form of a general solicitation not delivered to or focused upon any single individual.

31. **Use of Party Names.** Any time either party intends to reference the other party's name in any manner in any published materials, including on an electronic site, the referencing party agrees to provide the other party with draft materials for review and written approval before publishing or posting such information. For purposes of this approval, email approval is deemed sufficient by both parties.

32. **Network.** Forvis Mazars Global Limited ("the Network") is a leading global professional services network consisting of independent members Forvis Mazars, LLP in the U.S. and Forvis Mazars Group, a Belgium integrated partnership with member firms operating in over 100 countries. The Network is a United Kingdom company limited by guarantee and does not provide any services to clients.

33. **Entire Agreement.** The Agreement, including these Terms and Conditions, the Business Associate Agreement (if any) and any other attachments or addenda, encompasses the entire agreement between Client and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both Client and Forvis Mazars.

34. **Force Majeure.** Excluding incurred fees, neither party shall be held responsible for any failure to fulfill its obligations under this Agreement 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.

35. **Data Usage.** Notwithstanding anything herein to the contrary, Client's information and data may be utilized for internal purposes applying various technologies, including but not limited to large language models or generative artificial intelligence. To the extent necessary, Forvis Mazars will utilize confidentiality and similar standards for such applications as it utilizes for similar work on Forvis Mazars' own work and processes. Forvis Mazars shall not sell or resell information obtained from Client.