

PUBLIC CONTRACT FOR SERVICES

THIS CONTRACT (“Contract”) is made and entered into this _____, 2025 by and between the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS, STATE OF COLORADO** (the “County”), and **FORVIS MAZARS, LLP** a Limited Liability Partnership authorized to do business in Colorado (the “Contractor”). The County and the Contractor hereinafter collectively referred to as the “Parties” and individually to as a “Party.”

RECITALS

WHEREAS, the County is undertaking certain activities for the auditing of basic financial statements of Douglas County, Colorado, as of December 31, 2025, as specified; and

WHEREAS, the County desires to engage the Contractor to render certain professional services and assistance in connection with such undertakings of the County; and

WHEREAS, the Contractor has the ability to assist the County through its professional expertise, knowledge, and experience and is ready, willing and able to provide such services, subject to the conditions hereinafter set forth.

NOW, THEREFORE, for and in consideration of the premises and other good and valuable consideration, the Parties agree as follows:

1. LINE OF AUTHORITY: **Christie Guthrie** is designated as Authorized Representative of the County for the purpose of administering, coordinating and approving the work performed by the Contractor under this Contract.

2. SCOPE OF SERVICES: All services described in Exhibit A, attached hereto and incorporated herein, shall be performed by Contractor.

The County may, from time to time, request changes to the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of the Contractor’s compensation, which are mutually agreed upon between the County and the Contractor, shall be in writing and shall become part of this Contract upon execution.

The Contractor agrees to diligently and professionally perform all the services described herein in a manner satisfactory to the Authorized Representative. It is also understood and agreed that the Contractor shall not, in performing services hereunder, undertake any action or activity prohibited by the terms of any lease, permit, license or other agreement in effect during the Term hereof between the Contractor and the County for the use and occupancy by the Contractor of any County facilities or space.

3. COMPENSATION: Subject to the Maximum Contract Expenditure and all other provisions of this Contract, the County agrees to pay to the Contractor, and the Contractor agrees

to accept payment as described in Exhibit B, attached hereto and incorporated herein, during the Term hereof, in accordance with the terms set forth herein.

4. MAXIMUM CONTRACT EXPENDITURE: Any other provision of this Contract notwithstanding and pursuant to Section 29-1-110, C.R.S., the amount of funds appropriated for this Contract is **TWO HUNDRED and FORTY-SEVEN THOUSAND, THREE HUNDRED and FIFTY DOLLARS (\$247,350.00)** for fiscal year 2025. In no event shall the County be liable for payment under the Contract for any amount in excess thereof, except as otherwise provided herein in Exhibit B. The County is not under obligation to make any future apportionment or allocation to the Contract, nor is anything set forth herein a limitation of liability for the Contractor. Any potential expenditure for this Contract outside the current fiscal year is subject to future annual appropriation of funds for any such proposed expenditure.

5. TERM: It is mutually agreed by the Parties that the Term of the Contract shall commence as of 12:01 a.m. on **NOVEMBER 1, 2025** and terminate at 11:59 p.m. on **OCTOBER 31, 2026**. This Contract and/or any extension of its original Term shall be contingent upon annual funding being appropriated, budgeted and otherwise made available for such purposes and subject to the County's satisfaction with all products and services received during the preceding Term.

6. INVOICING PROCEDURES: Payments shall be made to the Contractor based upon invoices submitted by the Contractor, provided such invoices have been approved by the Authorized Representative. Payments will be made to the Contractor within thirty (30) days, or within a mutually agreed upon period after the County has received complete invoices from the Contractor. The County reserves the right to require such additional documentation, including monthly activity reports detailing the Contractor's activities and services rendered, as the County deems appropriate to support the payments to the Contractor. The signature of an officer of the Contractor shall appear on all invoices certifying that the invoice has been examined and found to be correct.

7. CONFLICT OF INTEREST: The Contractor agrees that no official, officer or employee of the County shall have any personal or beneficial interest whatsoever in the services or property described herein, and the Contractor further agrees not to hire, pay, or contract for services of any official, officer or employee of the County. A conflict of interest shall include transactions, activities or conduct that would affect the judgment, actions or work of the Contractor by placing the Contractor's own interests, or the interest of any party with whom the Contractor has a contractual arrangement, in conflict with those of the County.

8. INDEMNIFICATION: The County cannot and by this Contract does not agree to indemnify, hold harmless, exonerate or assume the defense of the Contractor or any other person or entity whatsoever, for any purpose whatsoever. The Contractor shall indemnify and hold harmless the County, its commissioners, officials, officers, directors, agents, and employees from any and all claims, demands, suits, actions or proceedings of any kind or nature whatsoever, including Workers' Compensation claims, the services rendered under this Contract; provided, however, that the Contractor need not indemnify or save harmless the County, its officers, agents and employees from damages resulting from the sole negligence or misconduct of the County's commissioners, officials, officers, directors, agents, and employees.

9. INDEPENDENT CONTRACTOR: The Contractor is an Independent Contractor and is free to perform services for other clients. Notwithstanding any provision of this Contract, all personnel assigned by the Contractor to perform work under this Contract shall be, and remain at all times, employees of the Contractor for all purposes. The County shall have no responsibility for any federal and state taxes and contributions for Social Security, unemployment insurance, income withholding tax, and other taxes measured by wages paid to employees of the Contractor and/or its designated agents. The Contractor acknowledges that it and its employees are not entitled to Workers' Compensation benefits or Unemployment Insurance benefits from the County, unless the Contractor or a third party provides such coverage, and that the County does not pay for or otherwise provide such coverage. The Contractor shall provide and keep in force Workers' Compensation (and provide proof of such insurance when requested by the County) and Unemployment Compensation insurance in the amounts required by law, and shall be solely responsible for its own actions, its employees and agents.

10. NO WAIVER OF GOVERNMENTAL IMMUNITY ACT: The Parties hereto understand and agree that the County, its commissioners, officials, officers, directors, agents and employees, are relying on, and do not waive or intend to waive by any provisions of this Contract, the monetary limitations or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, §§ 24-10-101 to 120, C.R.S., or otherwise available to the County.

11. ASSIGNMENT: The Contractor covenants and agrees that it will not assign or transfer its rights hereunder, or subcontract any work hereunder, either in whole or in part without the prior written approval of the Authorized Representative. Any attempt by the Contractor to assign or transfer its rights hereunder shall, at the option of the Authorized Representative, void the assignment or automatically terminate this Contract and all rights of the Contractor hereunder.

12. COUNTY REVIEW OF RECORDS: The Contractor agrees that, upon request of the Authorized Representative, at any time during the Term of this Contract, or three (3) years thereafter, it will make full disclosure to the County and make available for inspection and audit upon request by the Authorized Representative, the County Director of Finance, or any of their authorized representatives, all of its records associated with work performed under this Contract for the purpose of making an audit, examination or excerpts. The Contractor shall maintain such records until the expiration of three (3) years following the end of the Term of this Contract.

13. OWNERSHIP OF DOCUMENTS: Drawings, specifications, guidelines and any other documents prepared by the Contractor in connection with this Contract shall be the property of the County.

14. Intentionally Omitted

15. TERMINATION: The County shall have the right to terminate this Contract, with or without cause, by giving written notice to the Contractor of such termination and specifying the effective date thereof, which notice shall be given at least ten (10) days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies and reports prepared by the Contractor pursuant to this Contract shall become the County's property. The Contractor shall be entitled to receive compensation in accordance with this Contract for any

satisfactory work completed pursuant to the terms of this Contract prior to the date of notice of termination. Notwithstanding the above, the Contractor shall not be relieved of liability to the County for damages sustained by the County by virtue of any breach of the Contract by the Contractor.

16. NOTICES: Notices concerning Termination of this Contract, notices of alleged or actual violations of the terms or provisions of this Contract, and all other notices shall be made as follows:

by the Contractor to: Douglas County Government
Finance Department
Attn: Christie Guthrie
100 Third Street, Suite 130
Castle Rock, CO 80104
Telephone: 303-660-7430
E-mail: cguthrie@douglas.co.us

with a copy to: Douglas County Attorney's Office
100 Third Street, 3rd Floor
Castle Rock, CO 80104
Telephone: 303.660.7414
Facsimile: 303.688.6596

and by the County to: Forvis Mazars, LLP
Attention: Lisa A. Horn, CPA
1801 California Street, Suite 2900
Denver, CO 80202
Telephone: 303-832-5705
E-mail: lisa.horn@us.forvismazars.com

Said notices shall be delivered personally during normal business hours to the appropriate office above, or by prepaid first-class U.S. mail, via facsimile, or other method authorized in writing by the Authorized Representative. Mailed notices shall be deemed effective upon receipt or three (3) days after the date of mailing, whichever is earlier. The Parties may from time-to-time designate substitute addresses or persons where and to whom such notices are to be mailed or delivered, but such substitutions shall not be effective until actual receipt of written notification.

17. NONDISCRIMINATION: In connection with the performance of work under this Contract, the Contractor agrees not to refuse to hire, discharge, promote or demote, or to discriminate in matters of compensation against any person otherwise qualified, solely because of race, color, religion, national origin, gender, age, military status, sexual orientation, marital status, or physical or mental disability.

18. GOVERNING LAW; VENUE: This Contract shall be deemed to have been made in and construed in accordance with the laws of the State of Colorado. Venue for any action hereunder shall be in the District Court, County of Douglas, State of Colorado. The Contractor expressly waives the right to bring any action in or to remove any action to any other jurisdiction, whether state or federal.

19. COMPLIANCE WITH ALL LAWS AND REGULATIONS: All of the work performed under the Contract by the Contractor shall comply with all applicable laws, rules, regulations and codes of the United States and the State of Colorado. The Contractor shall also comply with all applicable ordinances, regulations, and resolutions of the County and shall commit no trespass on any public or private property in the performance of any of the work embraced by this Contract.

20. SEVERABILITY: In the event any of the provisions of this Contract are held to be unenforceable or invalid by any court of competent jurisdiction, the validity of the remaining provisions shall not be affected. Should either Party fail to enforce a specific term of this Contract, it shall not be a waiver of a subsequent right of enforcement, nor shall it be deemed a modification or alteration of the terms and conditions contained herein.

21. NO THIRD-PARTY BENEFICIARIES: The enforcement of the terms and conditions of this Contract and all rights of action relating to such enforcement, shall be strictly reserved to the County and the Contractor, and nothing contained in this Contract shall give or allow any such claim or right of action by any other or third person under such Contract.

22. ADVERTISING AND PUBLIC DISCLOSURE: The Contractor shall not include any reference to this Contract or services pursuant to this Contract in any of the Contractor's advertising or public relations materials without first obtaining the written approval of the Douglas County Public Affairs Director. Nothing herein, however, shall preclude the transmittal of any information to officials of the County, including without limitation, the County Manager, the Assistant Manager, and the Board of County Commissioners.

23. PRIORITY OF PROVISIONS: In the event that any terms of this Contract and any Exhibit, attachment, or other referenced document are inconsistent, the following order of priority shall control:

- 1st This Contract, Sections 1 through 29
- 2nd Request for Proposal (RFP) #019-25
- 3rd Exhibit C - Insurance Requirements
- 4th Exhibit A - Scope of Services
- 5th Exhibit B - Method of Payment
- 6th Response to Request for Proposal (RFP) #019-25

24. HEADINGS; RECITALS: The headings contained in this Contract are for reference purposes only and shall not in any way affect the meaning or interpretation of this Contract. The Recitals to this Contract are incorporated herein.

25. ENTIRE CONTRACT: The Parties acknowledge and agree that the provisions contained herein constitute the entire Contract and that all representations made by any

commissioner, official, officer, director, agent or employee of the respective Parties unless included herein are null and void and of no effect. No alterations, amendments, changes or modifications to this Contract, except those which are expressly reserved herein to the Authorized Representative, shall be valid unless they are contained in writing and executed by all the Parties with the same formality as this Contract.

26. INSURANCE: The Contractor shall be required to maintain the insurance requirements provided in Exhibit C, attached hereto and incorporated herein by reference. The Contractor shall provide evidence that such requirements have been met and shall provide updated information to the County in the event any changes are made to the Contractor's insurance coverage during the Term of this Contract.

27. COUNTY EXECUTION OF CONTRACT: This Contract is expressly subject to and shall not be or become effective or binding on the County, until execution by all signatories of the County.

28. FORCE MAJEURE: No Party shall be liable for failure to perform hereunder if the failure is the result of *force majeure*. Any time limit shall be extended for the period of any delay resulting from any *force majeure*, or this Contract may be terminated if such delay makes performance of the Contract impossible or impracticable. *Force majeure* shall mean causes beyond the reasonable control of a Party such as, but not limited to, weather conditions, acts of God, strikes, work stoppages, unavailability of or delay in receiving labor or materials, faults by contractors, subcontractors, utility companies or third parties, fire or other casualty or actions of government authorities.

29. PERSONAL DATA: Parties must comply with all applicable provisions of HB 18-1128 regarding "Personal Identifying Information" as defined in C.R.S. § 6-1-713(2)(b) and C.R.S. § 24-73-101(4)(b) and to "Personal Information" as defined in C.R.S. 24-73-103(1)(g). Personal Identifying Information and Personal Information are referred to collectively herein as "Personal Data." Compliance shall include, without limitation:

Adopting and enforcing a written policy governing the destruction of electronic and paper documents containing Personal Data. The written policy must, at a minimum, require that when electronic or paper documents containing Personal Data are no longer needed, such documents will be destroyed by shredding, erasing or otherwise modifying the Personal Data so as to make it unreadable or indecipherable through any means;

Implementing and maintaining reasonable security procedures designed to protect Personal Data from unauthorized access, use, modification, disclosure or destruction. Such procedures must be appropriate in light of the nature of the Personal Data that is provided to the Party and the nature and size of the Party's business and operations;

Providing immediate written notification to the Authorized Representative in the event a Party becomes aware that an unauthorized acquisition of Personal Data compromising the security, confidentiality or integrity of the Personal Data (hereinafter, a "Security Breach") has or may have occurred. The Party shall promptly and in good faith conduct an investigation to determine the likelihood that Personal Data has been or will be misused and shall coordinate with and

promptly report the results of such investigation to the Authorized Representative, as requested.

Providing prompt written notification to affected Colorado residents, but in no event later than thirty (30) days after the date of determination that a Security Breach occurred, in accordance with the provisions of House Bill 18-1128; and

To the extent applicable, requiring any third-party service providers, as defined in C.R.S. § 6-1-716(i) and C.R.S. § 24-73-103, implement and maintain reasonable security procedures and practices appropriate to the nature of the Personal Data disclosed to the third-party service provider and reasonably designed to help protect the Personal Data from unauthorized access, use, modification, disclosure or destruction.

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Exhibit A

SCOPE OF WORK

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
- The Reporting Solution End User License Agreement
- Terms and Conditions Addendum

Summary Scope of Services

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

Douglas County, Colorado

- Audit Services for the year ended December 31, 2025
- The Reporting Solution license for the year ended December 31, 2025
- COA Conversion for prior fiscal year from the new software

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 a management-level individual(s) to be responsible and accountable for overseeing the performance of nonattest services, and you have determined this individual is qualified to conduct such oversight.

Engagement Fees

Please see Exhibit B – Method of Payment for engagement fees and related information.

Assistance with New Standards

Assistance and additional time as a result of the adoption of the following new standards are not included within our standard engagement fees. These fees will be based on time expended and will vary based on the level of assistance and procedures required.

Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*, is effective for fiscal years beginning after June 15, 2025. Early application is encouraged.

The purpose is to eliminate diversity in practice and improve comparability. Impacted areas include management's discussion and analysis, unusual or infrequent items, the definitions and presentation of operating and nonoperating revenues and expenses in enterprise funds, presentation of major component units, presentation of budgetary comparison information, and financial trends information within the statistical section of separately issued financial reports. We can assist you with the adoption of this standard by providing services which may include, but are not limited to:

- Assessing your readiness by assisting with the evaluation of your:
 - Current controls and policies
 - Current internal resources and system capabilities
- Assisting with changes required to adopt Statement No. 103, including:
 - Assisting with information gathering by reviewing current financial statement presentation
 - Discussing potential impact
 - Recommending enhancements to existing controls and policies or suggesting new controls and policies to address Statement No. 103
 - Documenting any changes from previous financial statement presentation
 - Drafting the required disclosures

The time it will take to perform the above assistance and our additional audit procedures relating to the adoption of the Statement, and any time to assist you with the adoption, may be minimized to the extent your personnel will be available to provide timely and accurate documentation and information as requested by us.

Scope of Services – Audit Services

We will audit the governmental activities, each major fund, and the aggregate remaining fund information and related disclosures, which collectively comprise the basic financial statements for the following entity:

Douglas County, Colorado as of and for the year ended December 31, 2025

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*
- Expressing an opinion on your compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect to each of your major federal award programs in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
- Issuing a report on your internal control over compliance in accordance with the Uniform Guidance
- Issuing a report on your schedule of expenditures of federal awards

You have informed us that the audited financial statements are expected to be presented along with management's Annual Comprehensive Financial Report (ACFR). Management is responsible for the other information included in the ACFR. The other information comprises the ACFR but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements will not cover the other information, and we will not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

We will also express an opinion on whether your combining and individual nonmajor fund financial statements, budgetary schedules, and Local Highway Finance Report ("supplementary information") is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

We will also provide you with the following nonattest services:

Assisting with formatting, printing and binding of the single audit reports

You agree to assume all management responsibilities and to oversee the nonattest services we 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

Lisa A. Horn, Partner, will oversee and coordinate the engagement. Karmyn D. Jeffries, Director, is responsible for supervising the engagement team and authorizing the signing of reports.

We will issue a written report(s) upon completion of our audit(s), addressed to the following parties:

Entity Name

Douglas County Government

Party Name

Board of County Commissioners and Audit Committee

You are responsible to distribute our 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:

**Our
Responsibilities**

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

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

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

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

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

We 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.

We 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.

We 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.

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

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

Limitations & Fraud

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

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

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

Opinion

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to

modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to our auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If we discover conditions that may prohibit us from issuing a standard report, we will notify you. In such circumstances, further arrangements may be necessary to continue our 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 us 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 we determine 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 we may request for the purpose of the audit
- **Internal Control and Compliance** – for the:
 - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
 - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal award programs) applicable to the 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 us in the representation letter that the effects of any uncorrected misstatements aggregated by us 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 contract)
 - Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us
 - Distribution of audit reports to any necessary parties

**Required
Supplementary
Information**

Accounting principles generally accepted in the United States of America provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Budgetary comparison

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

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

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

**Supplementary
Information**

With regard to any supplementary information that we are engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria

- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have 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 our audit process, we will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this contract 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 us 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 we provide you with a copy of our 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 contract, upon request. If you would like a copy, please request from your engagement executive..

Scope of Services – The Reporting Solution License and Related Implementation Services and Training

We will provide access to and use of The Reporting Solution (TRS) which is a web-based Annual Comprehensive Financial Report (ACFR) preparation software for the year ended December 31, 2025. Specifically, Forvis Mazars will:

Ongoing Services

- Provide support related to questions and issues related to TRS
- Provide post-ACFR build training related to TRS
- Provide assistance in preparing the ACFR

The following apply for the TRS services described above:

End User License Agreement	Terms and conditions related to TRS are set forth in the attached End User License Agreement (EULA). The executed EULA is required for access and use of TRS.
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Your Responsibilities	It is your responsibility to ensure that the appropriate level of due diligence related to the ACFR building in TRS in connection with this agreement has been performed. This includes determining whether TRS possesses the appropriate level of functionality and performance for your current and future needs.
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HIPAA Business Associate Agreement

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

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The Reporting Solution End User License Agreement

Please read this document carefully because it explains the legal rights and obligations inherent to your ability to access and use The Reporting Solution

This End User License Agreement (“EULA”) governs use of The Reporting Solution and any related, upgraded, or substitute for the web application, software, and services provided by or on behalf of **Forvis Mazars, LLP** (“Forvis Mazars”) relating to preparation of certain financial reports (“Software”). By accessing and/or using the Software, you and the entity you are working for or on behalf of agree to be bound by the terms of this EULA, although this EULA does not abrogate any other contract or understanding regarding the Software and your relationship with Forvis Mazars, e.g., a sales contract, purchase agreement, privacy policy, disclaimer, etc., relating to the Software and/or services provided by Forvis Mazars. This EULA is effective as of the first time the Software is accessed and it will remain in effect—in its current or any future amended form—for however long the Software is used or until another EULA is executed. Some of the obligations in this EULA survive and extend beyond the term of this EULA and/or the point in time after which you voluntarily or involuntarily stop accessing or using the Software.

1. License Grant

By providing credentials to access the Software, Forvis Mazars grants you a nonexclusive, nontransferable, non-sublicensable, limited right, and license to use the Software on compatible devices you own or control for preparation of financial reports for your entity in a single, given reporting year (the “License”). The rights granted under the License are subject to the terms of this EULA as well as any prior or future contract you have or may enter into with Forvis Mazars or that you may otherwise be explicitly or implicitly required to follow owing to your employment by or fiduciary or other duty of care owed to an entity doing business with Forvis Mazars. You (both personally and in any representative capacity you may or do have for a particular entity) may only make use of the License if you comply with all applicable terms, including but not limited to this EULA.

The Software is licensed, not sold, under this License. The License does not grant any title or ownership in the Software. Any individual accessing the Software is expressly representing that they have the authority and ability to act on behalf of an entity that possesses the ability to access and use the Software, and you and that entity will be jointly and severally responsible for any and all actions taken by an actor using credentials, irrespective of whether that person has the actual authority or ability to act on behalf of that entity.

2. Conditions & Restrictions on Use Pursuant to the License

You may not and will not do, attempt to do, or otherwise attempt to have anyone else do on your behalf or for your benefit any of the following with respect to the Software: (a) copy, reproduce, distribute (including via a network server), display, or use it in a way that is not expressly authorized by Forvis Mazars (either via this EULA or some other written instrument); (b) sell, rent, lease, license, distribute, transfer, or use it in a manner that actually or is reasonably likely to harm Forvis Mazars or its existing or future business prospects; (c) reverse engineer, derive source code from, modify, adapt, translate, decompile, or disassemble it or make derivative works based on it; (d) remove, disable, circumvent, or modify any security technology or proprietary notice or label included in it; (e) use it to infringe or violate the rights of any third party, including but not limited to any intellectual property, publicity, or privacy rights; (f) use, export, or re-export it in violation of any applicable law or regulation; or (g) deliberately or negligently access or use it in a manner that transmits or propagates any virus, Trojan horse, worm, bomb, and/or corrupted or malicious files or that otherwise threatens, defames, disparages, harasses, or endangers the integrity of any person or entity, the Software, Forvis Mazars’ hardware and networks, the hardware and networks of any other user of the Software or other person or entity, and/or any data and information inherent to any of the same.

In the event you gain access to data or information of others and/or to functionality in the Software, either of which is beyond the scope or intent of the understanding by which credentials were originally granted to you, you will notify Forvis Mazars as soon as is reasonably practical. Further, you will not copy, alter, delete, use, or otherwise exploit such data, information, and/or functionality and, instead, will treat it with and use the highest degree of care necessary to protect its confidentiality. These obligations of notification and confidentiality will survive the termination of this EULA.

3. Disclaimers & Limitation of Liability

Except to the extent an explicit warranty or representation is made in a separate, written contract, the Software is provided on an “as is” and “as available” basis, “with all faults” and without warranty of any kind. Forvis Mazars, its licensors, its and their affiliates, successors, and assigns disclaim all warranties, conditions, common law duties, and representations (express, implied, oral, and written) with respect to the Software, including without limitation all express, implied, and statutory warranties and conditions of any kind. Without limiting the generality of the foregoing, Forvis Mazars, its licensors, its and their affiliates, successors, and assigns make no warranty that (1) that the operation of the Software or Services will be uninterrupted, bug free, or error free in any or all circumstances, or (2) that any defects in the Software or Services can or will be corrected. This paragraph will apply to the maximum extent permitted by applicable law.

To the maximum extent permitted by applicable law, neither Forvis Mazars, nor its licensors, nor its or their affiliates, nor any of Forvis Mazars’ agents or service providers (collectively, the “Forvis Mazars Parties”), shall be liable in any way for any loss of profits or any indirect, incidental, consequential, special, punitive, or exemplary damages, arising out of or in connection with this Agreement or the Software. Further, to the maximum extent permitted by applicable law and in the absence of any contrary written agreement, the aggregate liability of the Forvis Mazars Parties arising out of or in connection with this EULA will not exceed the total amounts you have paid to Forvis Mazars for the

Software. These limitations and exclusions regarding damages apply even if any remedy fails to provide adequate compensation. For the avoidance of any doubt, these provisions shall survive termination or expiration of this EULA.

5. Termination

This EULA will terminate concurrently according to the understanding by which credentials were originally granted for access and use of the Software. Forvis Mazars reserves the right to terminate this EULA, without cause, with at least 30 days' written notice to you. Forvis Mazars may immediately terminate this EULA if it reasonably concludes that doing so is warranted under the circumstances due to unlawful use or failure to pay.

6. Changes to this EULA by Forvis Mazars

Forvis Mazars reserves the right, in its sole and absolute discretion, to revise, supplement, and/or delete certain terms of this EULA for security, legal, best practice, or regulatory reasons, provided that any such revisions, supplements, and/or deletions do not contravene any separate written agreement between you and Forvis Mazars. Such changes will be effective with or, as applicable, without prior notice to you. You can review the most current version of this EULA in the Software or by requesting the same from Forvis Mazars. You are responsible for checking this EULA periodically for changes. Your continued use of the Product following any revision to this EULA constitutes your acceptance of any and all such changes.

7. Other Terms

This Agreement and any document or information referred to in this EULA constitute the entire agreement between you and Forvis Mazars relating to the subject matter covered by this EULA. All other communications, proposals, and representations with respect to the subject matter covered by this EULA are excluded and, instead, must be memorialized in a separate written agreement executed by an authorized representative of each party involved.

If any court of competent jurisdiction or competent authority finds that any provision of this EULA is invalid, illegal, or unenforceable, that provision will be, to the extent required, deemed to be deleted, and the validity and enforceability of the other provisions of this EULA will not be affected. If any invalid, unenforceable, or illegal provision of this EULA would be valid, enforceable, and legal if some part of it were deleted, the provision will apply with the minimum modification necessary to make it legal, valid, and enforceable to reflect the intent of this EULA.

Any action by Forvis Mazars to exercise, or its failure or delay in exercising, any of its rights under this Agreement will not be deemed a waiver of those or any other rights or remedies available in contract, at law, or in equity.

You agree that this Agreement does not confer any rights or remedies on any person other than the parties to this Agreement, except as expressly stated.

To the extent permitted by applicable law, this EULA, and any disputes or claims arising out of or in connection with it, or its subject matter or formation (including noncontractual disputes or claims) are governed by and construed in accordance with the laws of the United States and the State of Texas, without giving effect to any principles of conflicts of laws. This EULA shall not be governed by the United Nations Conventions of Contracts for the International Sale of Goods, the application of which is hereby expressly excluded from any interpretation of this EULA.

Forvis Mazars' obligations are subject to existing laws and legal process, and Forvis Mazars may comply with law enforcement or regulatory requests or requirements despite any contrary term in this Agreement.

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. **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.

7. **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.
8. **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.
9. **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.**
10. **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

11. **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.
12. **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.
13. **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.
14. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

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

15. **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

16. **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.
17. **Offering Document.** You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor’s report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor’s report in the exempt offering document, will be a separate engagement.

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

18. **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.
19. **Forvis Mazars Not a Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of Our report require. As such, You should not place upon Us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree We are not in a fiduciary relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

TECHNOLOGY

20. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.
21. **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.

22. **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

23. **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.
24. **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.
25. **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.
26. **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.
27. **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.

Exhibit B
METHOD OF PAYMENT

The Contractor's fees for the financial statement and single audit will be \$239,150 for the fiscal year ending December 31, 2026 (includes six major single audit programs). The annual license fee for the production of the FY25 ACFR is \$3,200. This fee is subject to change on a yearly basis with the issuance of our annual contract for services. The chart of account conversion of the FY25 ACFR by TRS is a one-time fee of \$5,000. Any additional single audit program over the six listed above will be billed at \$12,000 per program.

The Contractor's fees do not consider additional efforts related to the impact of accounting and auditing issues other-than-temporary impairment of investments, deferred tax asset valuation allowances, collectability of receivables, inventory valuation, compliance with debt agreements, modification of lease terms, additional major programs subject to Single Audit, etc. Such amounts will be billed based on time expended.

The Contractor's estimate of time assumes no substantial problems with obtaining the information we need to complete the above listed engagements and anticipate preparedness, cooperation and adherence to established timelines.

The Contractor's pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. FORVIS will issue progress billings during the course of the engagement, and payment of invoices is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10%.

The Contractor's engagement fee does 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.

The Contractor's fees may also increase if our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards.

The Contractor accepts ACH, wires or payment via our client payment portal at ClientPaymentPortal@FORVIS.com.

If invoices for this or any other engagement we may have with FORVIS are not paid within 30 days, they may suspend or terminate services for this or any other engagement. In the event their work is suspended or terminated as a result of nonpayment, we agree they will not be responsible for any consequences.

Exhibit C
INSURANCE REQUIREMENTS

The Contractor shall procure and maintain for the duration of the Contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. **Commercial General Liability (CGL):** Insurance covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury and personal & advertising injury (including coverage for contractual and employee acts) with limits no less than **\$1,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit. \$2,000,000.
2. **Automobile Liability:** Insurance Services Office Form covering, Code 1 (any auto), or if the Contractor has no owned autos, Code 8 (hired) and 9 (non- owned), with limit no less than **\$1,000,000** per accident for bodily injury and property damage.
3. **Workers’ Compensation:** Insurance as required by the State of Colorado, with Statutory Limits, and Employer’s Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury or disease.
4. **Professional Liability (Errors and Omissions):** Insurance appropriate to the Contractor’s profession, with limit no less than **\$1,000,000** per occurrence or claim, \$2,000,000 aggregate.

The Insurance obligations under this Contract shall be the minimum Insurance coverage requirements and/or limits shown in this Contract; whichever is greater. Any insurance proceeds in excess of or broader than the minimum required coverage and/or minimum required limits, which are applicable to a given loss, shall be available to the County. No representation is made that the minimum Insurance requirements of this Contract are sufficient to cover the obligations of the Contractor under this Contract.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status. The County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor’s insurance (at least as broad as ISO Form ISO CG 20 01 04 13 or **both** CG 20 10, CG 20 26, CG 20 33, or CG 20 38; **and** CG 20 37 forms if later revisions used).

Primary Coverage. For any claims related to this contract, the Contractor's insurance coverage shall be primary insurance. Any insurance or self- insurance maintained by the County, its officers, officials, employees, or volunteers shall be excess and non-contributory to the Contractor's insurance.

Notice of Cancellation. Contractor shall ensure that coverage shall not be canceled, except with a 30-day notice to the County.

Waiver of Subrogation. The Contractor hereby grants to the County a waiver of any right to subrogation which any insurer of said Contractor may acquire against the County by virtue of the payment of any loss under such insurance. The Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether the County has received a waiver of subrogation endorsement from the insurer.

Self-Insured Retentions, Deductibles and Coinsurance. The Contractor agrees to be fully and solely responsible for any costs or expenses as a result of a coverage deductible, coinsurance penalty, or self-insured retention. The County may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or the County. The Contractor will indemnify the County, in full, for any amounts related to the above.

Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the County.

Claims Made Policies. If any of the required policies provide coverage on a claims-made basis:

1. The Retroactive Date must be shown and must be before the date of the Contract or the beginning of Contract work.
2. Insurance must be maintained, and evidence of insurance must be provided for at least three (3) years after completion of the Contract of work.
3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the Contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of three (3) years after completion of Contract work.

Verification of Coverage. The Contractor shall furnish the County with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The County reserves the right, but not the obligation, to review

and revise any insurance requirement, not limited to limits, coverage, and endorsements. Additionally, the County reserves the right, but not the obligation, to review and reject any insurance policies failing to meet the criteria stated herein. Failure on the part of the Contractor to provide insurance policies within ten (10) working days of receipt of the written request will constitute a material breach of contract upon which the County may immediately terminate this Contract.

The completed certificates of insurance with additional insured endorsements and waivers of subrogation and any notices, within twenty (20) days of cancellation, termination, or material change will be sent via mail or e-mail to:

Douglas County Government
Attn: Risk Management
100 Third Street
Castle Rock, Colorado 80104
risk@douglas.co.us

Subcontractors. The Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and the Contractor shall ensure the County is an additional insured on insurance required from subcontractors.

Failure to Procure or Maintain Insurance. The Contractor will not be relieved of any liability, claims, demands, or other obligations assumed by its failure to procure or maintain insurance, or its failure to procure or maintain insurance in sufficient amounts, durations, or types. Failure on the part of the Contractor to procure or maintain policies providing the required coverage, conditions and minimum limits will constitute a material breach of contract upon which the County may immediately terminate this Contract.

Governmental Immunity. The Parties hereto understand and agree that the County is relying on and does not waive or intend to waive by any provision of this Contract, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, C.R.S. §§ 24-10-101 *et seq.* as from time to time amended, or otherwise available to the County, its commissioners, officers, officials, employees or volunteers.

Special Risks or Circumstances. The County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

IN WITNESS WHEREOF, the County and the Contractor have executed this Contract as of the above date.

FORVIS MAZARS, LLP

BY: _____

ATTEST: (if a corporation)

Printed Name _____

Title: _____

Title: _____

DATE: _____

Signature of Notary Public Required:

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of ____, 2025, by _____.

Witness my hand and official seal

Notary Public

My commission expires: _____

INSTRUCTIONS

Print out this page and then attach the signed and notarized page to this attachment icon.

**PUBLIC CONTRACT FOR SERVICES
DOUGLAS COUNTY GOVERNMENT and FORVIS MAZARS, LLP**

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

By: _____
Abraham Laydon, Chair

ATTEST:

By: _____
Hayley Hall, Clerk to the Board

APPROVED AS TO CONTENT:

By: _____
Douglas J. DeBord, County Manager

DATE: _____

APPROVED AS TO FISCAL CONTENT:

By: _____
Christie Guthrie
Director of Finance

DATE: _____

APPROVED AS TO LEGAL FORM:

By: _____
Christopher Pratt
Senior Assistant County Attorney

DATE: _____

APPROVED AS TO INSURANCE REQUIREMENTS:

By: _____
Megan Datwyler
Risk Manager

DATE: _____