

**AGREEMENT
BETWEEN
THE COUNTY OF TEHAMA
AND
WIPFLI LLP**

This agreement is entered into between the County of Tehama, through its Health Services Agency, (“County”) and WIPFLI LLP, (“Contractor”) for the purpose of providing consulting services for the County.

1. RESPONSIBILITIES OF CONTRACTOR

During the term of this agreement, Contractor shall perform the services as outlined in the “Engagement Letter,” attached hereto and incorporated herein as Exhibit B, in addition to the services described as follows

- A. Assist in the review of the Clinic Fee Schedule and rural clinical operations.
- B. Prepare annual RHC Reports for the Tehama County Health Services Agency Medical Clinic. Additional cost reports may be prepared during the term of this Agreement,
- C. Prepare annual RHC PPS Reconciliation reports for the Tehama County Health Services Agency Medical Clinic.
- D. Provide other technical assistance related to the above reports as requested by the County in writing and agreed upon by Contractor on an as needed basis. If such requests cause Contractor’s fees to exceed the Maximum Compensation (defined below), County shall pay Contractor for such additional fees, upon written amendment to the original contract.
- E. Keep and maintain, accurate records of all costs incurred, and all time expended for work under this Agreement. Contractor shall contractually require that all of Contractor's subcontractors performing work called for under this Agreement also keep and maintain such records. All such records, whether kept by Contractor or any subcontractor shall be made available to County or its authorized representative, or officials of the State of California, for review or audit during normal business hours upon reasonable advance notice given by County, its authorized representative, or officials of the State of California.

2. **RESPONSIBILITIES OF THE COUNTY**

County shall compensate Contractor for said services pursuant to Section 3 and 4 of this agreement.

3. **COMPENSATION**

Contractor shall be paid \$7,500.00 for the Medicare Cost Report, \$4,500.00 for the Medi-Cal PPS Reconciliation Request, \$8,500.00 for the Change in Scope of Service Request (CSOSR), and an hourly rate of \$400.00 for any additional consulting services described in this Agreement. The Maximum Compensation payable under this Agreement shall not exceed \$48,000.00.

Contractor shall not be entitled to payment or reimbursement for any tasks or services performed except as specified herein. Contractor shall have no claim against County for payment of any compensation or reimbursement, of any kind whatsoever, for any service provided by Contractor after the expiration or other termination of this Agreement. Contractor shall not be paid any amount in excess of the Maximum Compensation amount set forth above, and Contractor agrees that County has no obligation, whatsoever, to compensate or reimburse Contractor for any expenses, direct or indirect costs, expenditures, or charges of any nature by Contractor that exceed the Maximum Compensation amount set forth above. Should Contractor receive any such payment it shall immediately notify County and shall immediately repay all such funds to County. This provision shall survive the expiration or other termination of this Agreement.

4. **BILLING AND PAYMENT**

Contractor shall submit to County an itemized invoice for all services rendered. County shall make payment of all undisputed amounts within 30 days of receipt of Contractor's invoice. County shall be obligated to pay only for services properly invoiced in accordance with this section.

5. **TERM OF AGREEMENT**

This agreement shall commence on July 1, 2025, and shall terminate June 30, 2028, unless terminated in accordance with section 6 below.

6. **TERMINATION OF AGREEMENT**

If Contractor fails to perform its duties in accordance with industry standards to the reasonable satisfaction of the County, or if Contractor fails to fulfill in a timely and professional manner its obligations under this agreement, or if Contractor violates any of the material terms or provisions of this agreement, then the County shall have the right to terminate this agreement effective immediately upon the County giving written notice thereof to the Contractor. Either party may terminate this agreement on 30 days' written notice. County shall pay contractor for all work completed as of the date of notice. County may terminate this agreement immediately upon oral notice should funding cease or be materially decreased or should the Tehama County Board of Supervisors fail to appropriate sufficient funds for this agreement in any fiscal year. In the event of termination pursuant to this section, County shall pay Contractor for services rendered and time incurred up to the effective date of termination.

The County's right to terminate this agreement may be exercised by the Health Services Agency Executive Director.

7. **ENTIRE AGREEMENT; MODIFICATION**

This agreement for the services specified herein supersedes all previous agreements for these services and constitutes the entire understanding between the parties hereto. Contractor shall be entitled to no other benefits other than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Contractor specifically acknowledges that in entering into and executing this agreement, Contractor relies solely upon the provisions contained in this agreement and no other oral or written representation.

8. **NONASSIGNMENT OF AGREEMENT**

Inasmuch as this Agreement is intended to secure the specialized services of Contractor, Contractor may not assign, transfer, delegate, subcontract, or sublet any obligations under this Agreement, or the Agreement as a whole, without the prior written consent of the County. Notwithstanding the foregoing, Contractor may assign its rights and obligations under this Agreement, in whole but not in part, without the County's permission, in connection with any merger, consolidation, sale of all or substantially all of Contractor's assets or equity, or any other

similar transaction; *provided, that* the assignee: (a) provides prompt written notice of such assignment to the non-assigning party; (b) is capable of fully performing the obligations of the Contractor under the Agreement; and (c) agrees to be bound by the terms and conditions of this Agreement. The Agreement is binding on the parties hereto and their respective successors and permitted assigns.

9. **EMPLOYMENT STATUS**

Contractor shall, during the entire term of this agreement, be construed to be an independent contractor and nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow County to exercise discretion or control over the professional manner in which Contractor performs the services which are the subject matter of this agreement; provided always, however, that the services to be provided by Contractor shall be provided in a manner consistent with the professional standards applicable to such services. The sole interest of the County is to ensure that the services shall be rendered and performed in a competent, efficient, and satisfactory manner. Contractor shall be fully responsible for payment of all taxes due to the State of California or the Federal government, which would be withheld from compensation of Contractor, if Contractor were a County employee. County shall not be liable for deductions for any amount for any purpose from Contractor's compensation. Contractor shall not be eligible for coverage under County's Workers Compensation Insurance Plan nor shall Contractor be eligible for any other County benefit.

10. **INDEMNIFICATION**

Contractor shall defend and indemnify County and the employees and agents of County (collectively "County Parties"), against any and all third party claims, demands, liability, judgements, awards, fines, mechanics' liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorneys' fees and court costs (hereinafter collectively referred to as "Claims"), related to this Agreement or the work covered by this Agreement and arising either directly or indirectly from any act, error, omission or negligence of Contractor or its Contractors, licensees, agents, servants or employees. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is

determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties. Except in the event of fraud or willful misconduct by the Contractor resulting in damage to the County, in no event shall Contractor's liability to County under this or any other provision of this Agreement exceed \$20,000.00 to Contractor for the service which is the subject of the claim or indemnity.

11. **INSURANCE**

Contractor shall procure and maintain insurance pursuant to Exhibit A, "Insurance Requirements For Contractor," attached hereto and incorporated by reference.

12. **PREVAILING WAGE**

Contractor certifies that it is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., as well as California Code of Regulations, Title 8, Section 16000 et seq. ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects. If the Services hereunder are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Contractor agrees to fully comply with and to require its subcontractors to fully comply with such Prevailing Wage Laws, to the extent that such laws apply. If applicable, County will maintain the general prevailing rate of per diem wages and other information set forth in Labor Code section 1773 at its principal office and will make this information available to any interested party upon request. Contractor shall defend, indemnify, and hold the County, its elected officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties, or interest arising out of any failure or alleged failure of the Contractor or its subcontractors to comply with the Prevailing Wage Laws. Without limiting the generality of the foregoing, Contractor specifically acknowledges that County has not affirmatively represented to contractor in writing, in the call for bids, or otherwise, that the work to be covered by the bid or contract was not a "public work." To the fullest extent permitted by law, Contractor hereby specifically waives and agrees not to assert, in any manner, any past, present, or future claim for indemnification under Labor Code section 1781.

Contractor acknowledges the requirements of Labor Code sections 1725.5 and 1771.1 which provide that no contractor or subcontractor may be listed on a bid proposal or be awarded a contract for a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5, with exceptions from this requirement specified under Labor Code sections 1725.5(f), 1771.1(a) and 1771.1(n).

If the services are being performed as part of the applicable “public works” or “maintenance” project, as defined by the Prevailing Wage Laws, Contractor acknowledges that this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

13. **NON-DISCRIMINATION**

Contractor shall not employ discriminatory practices in the treatment of persons in relation to the circumstances provided for herein, including assignment of accommodations, employment of personnel, or in any other respect on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation.

14. **GREEN PROCUREMENT POLICY**

Tehama County Resolution No. 49-2002, the Green Procurement Policy (available upon request) supports recycling and waste reduction and promotes the purchase of products made with recycled materials when product fitness and quality are equal, and they are available at no more than the total cost of non-recycled products. Contractor is encouraged to conform to this policy.

15. **COMPLIANCE WITH LAWS AND REGULATIONS**

All services to be performed by Contractor under to this Agreement shall be performed in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. Any change in status, licensure, or ability to perform activities, as set forth herein, must be reported to the County immediately.

16. **LAW AND VENUE**

This agreement shall be deemed to be made in and shall be governed by and construed in accordance with the laws of the State of California (excepting any conflict of laws provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama County, California.

17. **AUTHORITY**

Each party, executing this Agreement and each person executing this Agreement in any representative capacity, hereby fully and completely warrants to all other parties that he or she has full and complete authority to bind the person or entity on whose behalf the signing party is purposing to act.

18. **NOTICES**

Any notice required to be given pursuant to the terms and provisions of this agreement shall be in writing and shall be sent first class mail to the following addresses:

If to County:	Tehama County Health Services Agency Attn: Executive Director Post Office Box 400 Red Bluff, CA 96080 (530) 527-8491
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If to Contractor:	WIPFLI LLP PO Box 71446 Oakland, CA 94612
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Notice shall be deemed to be effective five days after mailing.

19. **NON-EXCLUSIVE AGREEMENT**

Contractor understands that this is not an exclusive agreement, and that County shall have the right to negotiate with and enter into agreements with others providing the same or similar services to those provided by Contractor, or to perform such services with County's own forces, as County desires.

20. STANDARDS OF THE PROFESSION

Contractor agrees to perform its duties and responsibilities pursuant to the terms and conditions of this agreement in accordance with the standards of the profession for which Contractor has been properly licensed to practice.

21. LICENSING OR ACCREDITATION

Where applicable the Contractor shall maintain the appropriate license or accreditation through the life of this contract.

22. RESOLUTION OF AMBIGUITIES

If an ambiguity exists in this Agreement, or in a specific provision hereof, neither the Agreement nor the provision shall be construed against the party who drafted the Agreement or provision.

23. NO THIRD-PARTY BENEFICIARIES

Neither party intends that any person shall have a cause of action against either of them as a third-party beneficiary under this Agreement. The parties expressly acknowledge that is not their intent to create any rights or obligations in any third person or entity under this Agreement. The parties agree that this Agreement does not create, by implication or otherwise, any specific, direct or indirect obligation, duty, promise, benefit and/or special right to any person, other than the parties hereto, their successors and permitted assigns, and legal or equitable rights, remedy, or claim under or in respect to this Agreement or provisions herein.

24. HAZARDOUS MATERIALS

Contractor shall provide to County all Safety Data Sheets covering all Hazardous Materials to be furnished, used, applied, or stored by Contractor, or any of its Subcontractors, in connection with the services on County property. Contractor shall provide County with copies of any such Safety Data Sheets prior to entry to County property or with a document certifying that no Hazardous Materials will be brought onto County property by Contractor, or any of its Subcontractors, during the performance of the services. County shall provide Safety Data Sheets for any Hazardous Materials that Contractor may be exposed to while on County property.

25. HARASSMENT

Contractor agrees to make itself aware of and comply with the County's Harassment Policy, TCPR §8102: Harassment, which is available upon request. The County will not tolerate or condone harassment, discrimination, retaliation, or any other abusive behavior. Violations of this policy may cause termination of this agreement.

26. COUNTERPARTS, ELECTRONIC SIGNATURES – BINDING

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each Party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act (“CUETA”) Cal. Civil Code §§ 1633.1 to 1633.17), for executing this agreement. The Parties further agree that the electronic signatures of the Parties included in this agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to the CUETA as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among Parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the Parties. For purposes of this section, a digital signature is a type of “electronic signature” as defined in subdivision (i) of Section 1633.2 of the Civil Code. Facsimile signatures or signatures transmitted via pdf document shall be treated as originals for all purposes.

27. CONFLICT OF INTEREST

Contractor covenants that it presently has no interest and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services hereunder. Contractor further covenants that, in the performance of this Agreement, no subcontractor or person having such an interest shall be used or employed. Contractor certifies that no one who has or will have any financial interest under this Agreement

is an officer or employee of County.

28. BANKRUPTCY

Contractor shall immediately notify County in the event that Contractor ceases conducting business in the normal manner, becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for its business or assets, or avails itself of, or becomes subject to, any proceeding under the Federal Bankruptcy Act or any other statute of any state relating to insolvency or protection of the rights of creditors.

29. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

County and Contractor intend to protect the privacy and provide for the security of Protected Health Information (PHI) disclosed to Contractor pursuant to this contract in accordance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (HIPAA), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 (the HITECH Act), and regulations promulgated thereunder by the U.S. Department of Health and Human Services (the HIPAA Regulations) and other applicable laws. For purposes of this Agreement, Protected Health Information (“PHI”) means individually identifiable health information that is transmitted or maintained in any form or medium and has the same meaning as the term “protected health information” as defined in 45 C.F.R. § 160.103, limited to the Protected Health Information Contractor received from or created, maintained, transmitted, or received on behalf of County as County’s business associate. Protected Health Information includes, without limitation, Electronic Protected Health Information.

Contractor is directly responsible for compliance with certain of the HIPAA Privacy and Security Rules’ requirements, and subject to civil and criminal penalties for violations thereof and shall implement the Rules’ required standards.

County and Contractor agree to assume the obligations and activities listed below to ensure the privacy and security of PHI that may come into their respective possession during the course of this agreement.

1. Permitted Uses and Disclosures by Contractor

- A. Except as otherwise limited in this Agreement, Contractor may use or disclose PHI to perform functions, activities, or services for, or on behalf of, County as specified in this Agreement, provided that such use or disclosure would not violate the Privacy Rule or Security Rule or the HITECH Act, or any implementing regulations thereof, if done by County. Contractor must limit use or disclosure of Protected Health Information to the minimum necessary to accomplish the intended purpose.
- B. Except as otherwise limited in this Agreement, Contractor may disclose PHI for the proper management and administration of the Contractor, provided that disclosures are required by law, or Contractor obtains reasonable written assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as required by law or for the purpose for which it was disclosed to the person, and the person notifies the Contractor of any instances of which it is aware in which the confidentiality or security of the information has been breached or otherwise compromised.
- C. Except as otherwise limited in this Agreement, Contractor may use PHI to provide Data Aggregation services to County as permitted by 42 CFR 164.504(e)(2)(i)(B).

2. Prohibited Uses and Disclosures

- A. Contractor shall not disclose PHI to a health plan for payment or health care operations purposes if the client has requested this special restriction and has paid out of pocket in full for the health care item or service to which the PHI solely relates, in accordance with 45 CFR 164.522(a)(1)(vi).
- B. Contractor shall not sell PHI and shall not directly or indirectly receive remuneration in exchange for PHI, except with the prior written consent of County and as permitted by 45 CFR 164.508 (A)(4).

3. Specific Obligations and Activities of Contractor

- A. **Nondisclosure:** Contractor agrees to not use or further disclose PHI other than as permitted or required by the Agreement or as required by law.
- B. **Safeguards:** Contractor agrees to implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, security,

integrity, and availability of the PHI that it creates, receives, maintains, uses or transmits on behalf of County, in compliance with the Privacy and Security Rules, and to prevent any use or disclosure of PHI other than as provided for by this Agreement. Contractor shall develop and maintain a written privacy and security program that includes administrative, physical, and technical safeguards appropriate to the size and complexity of the Contractor's operations and the nature and scope of its activities. Contractor will provide County with information concerning such safeguards as County may reasonably request from time to time.

Such safeguards shall include, but not be limited to the following:

1. **Destruction of PHI:** Contractor agrees that destruction of PHI on paper, film, or other hard copy media must involve either shredding or otherwise destroying the PHI so that it cannot be read or reconstructed.
 2. **Change in Personnel:** Contractor agrees that should any Contractor employee or subcontractor have direct access (meaning Contractor can access County computer systems without County assistance) to computer systems of County that contain PHI, Contractor shall immediately notify County of any change of such personnel (e.g. employee or subcontractor termination, or change in assignment where such access is no longer necessary) in order for County or Contractor to ensure the direct access has been disabled.
 3. **Security of Electronic PHI:** Contractor agrees to comply with Subpart C of 45 CFR Part 164 with respect to Electronic PHI, as required by 45 CFR 164.302. Contractor agrees to secure all Electronic PHI by technological means that render such information unusable, unreadable, or indecipherable to unauthorized individuals in accordance with reasonable industry standards.
- C. **Subcontractors and Agents:** Contractor agrees to ensure that any agent, including a subcontractor, to whom it provides PHI received from, or created or received by Contractor on behalf of, County, agrees in writing to the same restrictions and conditions that apply through this Agreement to Contractor with respect to such PHI. Contractor further agrees that if Contractor provides Electronic PHI to a third party, such as a subcontractor, Contractor shall ensure that the third party has reasonable

and appropriate safeguards to protect it and that Contractor shall implement and maintain sanctions against agents and subcontractors that violate such safeguards and shall mitigate the effects of any such violation. Contractor shall, upon knowledge of a subcontractor or agent's material breach or violation of obligation under the subcontract, require said subcontractor or agent to cure the breach and end the violation of obligation, or if such steps are unsuccessful, shall terminate the contract or arrangement, if feasible.

D. Breach of Protected Health Information:

1. **Report of Breach:** Contractor agrees to report to County any Breach involving PHI (in any form). Breach means the acquisition, access, use, or disclosure of PHI in a manner not permitted hereunder which compromises the security or privacy of the PHI. (45 CFR 164.402.) Contractor shall report a Breach promptly after discovery either by telephone call to 530-527-8491 x3046 or encrypted email to Privacy.Officer@tchsa.net and will include, to the extent possible, the identification of each Individual whose PHI has been, or is reasonably believed by the Contractor to have been, Breached, a description of the PHI involved, the nature of the unauthorized acquisition, access, use or disclosure, the date of occurrence, and a description of any remedial actions taken or proposed to be taken by Contractor, including actions to mitigate harm to individuals and to protect against further Breaches. Contractor will also provide to County any other available information that County is required to include in its notification to the Individual under 45 CFR 164.404(c) at the time of the initial report or promptly thereafter as information becomes available. Any Breach shall be treated as discovered by Contractor on the first day the Breach is known or would have been known upon exercise of reasonable diligence, to the Contractor, including any person, other than the individual committing the Breach, that is an employee, officer or other agent of the Contractor.
2. **Corrective Action:** Contractor agrees, in the event of any Breach or attempted Breach of PHI, to take prompt corrective action to cure the

Breach, to take any action required by applicable federal and state laws and regulations to mitigate the harm caused by the Breach, and to take reasonable steps to prevent future similar Breaches or attempted Breaches. Contractor will document any such action and make such documentation available to County.

3. **Notification to Third Parties:** Except as required by law, Contractor agrees that it will not inform any third party of a Breach of PHI without obtaining the County's prior written consent. County hereby reserves the sole right to determine whether and how such notice is to be provided to any Individuals, regulatory agencies, or others as may be required by law, regulation or contract terms, as well as the contents of such notice. When applicable law requires the Breach to be reported to a federal or state agency or that notice be given to media outlets, Contractor shall cooperate with and coordinate with County to ensure such reporting is in compliance with applicable law and to prevent duplicate reporting, and to determine responsibilities for reporting.
4. **Notification Costs:** Contractor agrees to assume responsibility for any and all costs associated with notification of Individuals affected by a Breach which is the responsibility of Contractor or its employees, officers, subcontractors, agents or other representatives when such notification is required by any state or federal law or regulation or under any applicable contract to which County is a party.

- E. **Employee Training:** Contractor agrees to train, and to use reasonable measures to ensure compliance with the requirements of this Agreement, by employees who assist in the performance of functions or activities on behalf of County under this agreement and/or who create, receive, access, use or disclose PHI (in any form), and to discipline such employees who violate, whether negligently or willfully, any provisions of this Agreement, as appropriate to the severity of the violation, up to and including termination of employment.

F. Mitigation of Harmful Effect: Contractor agrees to mitigate, to the extent practicable, any harmful effect caused by the receipt, access, use or disclosure of PHI by Contractor in violation of the requirements of this Agreement.

G. Audit Inspection and Access:

1. With reasonable notice, Contractor agrees to make policies, procedures, and records relating to the acquisition, access, use and disclosure of PHI received from, or created, received, accessed, maintained, used, or disclosed, by Contractor on behalf of, County, available to the Secretary of Health and Human Services, for audit and/or inspection purposes, at a time and manner reasonably designated by the Secretary of Health and Human Services, to allow the Secretary of Health and Human Services to determine County's compliance with the Privacy Rule and Security Rule. This section does not relieve Contractor of its responsibilities to comply with this Agreement or Contractor's responsibilities under the Privacy Rule or Security Rule, nor does County's failure to detect, or detection but failure to notify Contractor of, or to require Contractor's remediation of, any unsatisfactory practices constitute acceptance of such practice or a waiver of County's enforcement rights under this Agreement.
2. If Contractor is the subject of an audit, compliance review, or complaint investigation by the Secretary of the Office of Civil Rights, U.S. Department of Health and Human Services, that is related to the performance of its obligations pursuant to this Agreement, Contractor shall notify County and provide County with a copy of any PHI that Contractor provides to the Secretary of the Office of Civil Rights concurrently with providing such PHI to the Secretary. Contractor is responsible for any civil penalties assessed due to an audit or investigation of Contractor, in accordance with 45 CFR 160.402(a).

H. Accounting Retention Period: To the extent applicable to Contractor, Contractor agrees to document disclosures of PHI, and information related to such disclosures, as would be required for County to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR 164.528 and the

HITECH Act. Contractor agrees to implement a process that allows for an accounting to be collected and maintained by the Contractor and its agents or subcontractors covering a period of at least six (6) years prior to the request. If the HIPAA Administrative Simplification Regulations are hereafter modified to provide that an accounting of disclosures from an Electronic Health Record for treatment, payment or health care operations purposes are required to be collected and maintained for only three (3) years prior to the request and only to the extent Contractor maintains electronic health records and is subject to this requirement, this section shall be deemed amended accordingly.

1. Contractor need not record disclosure information or otherwise account for disclosures of Protected Health Information that this Agreement or County, in writing, permits or requires and that are for one of the following purposes: (A) County's Treatment, Payment or Health Care Operations, as provided in 45 C.F.R. § 164.506, unless such disclosure occurs through an Electronic Health Record used or maintained by Contractor; (B) in response to a request from the Individual who is the subject of the disclosed Protected Health Information, or to that Individual's personal representative, as provided in 45 C.F.R. § 164.502; (C) incident to a use or disclosure otherwise permitted or required by 45 C.F.R. § 164.502; (D) pursuant to an authorization, as provided in 45 C.F.R. § 164.508; (E) for the facility's directory or to persons involved in the Individual's care or for other notification purposes as provided in 45 C.F.R. § 164.510; (F) for national security or intelligence purposes as provided in 45 C.F.R. § 164.512(k)(2); (G) to correctional institutions or law enforcement officials as provided in 45 C.F.R. § 164.512(k)(5); (H) as part of a Limited Data Set in accordance with 45 C.F.R. § 164.514(e); or (I) for disclosures prior to April 14, 2003.
2. Contractor agrees to provide to County or an Individual, in time and manner reasonably designated by County, information collected or obtained during performance under this Agreement, to permit County to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR 164.528 and the HITECH Act.

- I. **Individual Access to Protected Health Information:** Contractor agrees to provide access, at the request of County, and in the time and manner reasonably designated by the County, to PHI to County or, as directed by County, to an Individual, in accordance with 45 CFR 164.524.
 - J. **Amendment to Protected Health Information:** Contractor agrees to make any amendment(s) to PHI that County directs or agrees to make pursuant to 45 CFR 164.526, at the request of County or an Individual, and in the time and manner reasonably designated by County.
 - K. **Fines and Penalties:** Contractor understands that a failure to comply with the provisions of HIPAA, the HITECH Act, and their implementing regulations applicable to Contractor as a Business Associate, may result in the imposition of sanctions and/or penalties on Contractor under HIPAA, the HITECH Act and the HIPAA regulations. In addition, Contractor agrees to the following:
 - 1. Contractor shall pay any penalty or fine assessed against County arising from Contractor's failure to comply with obligations imposed on Contractor by HIPAA or the HITECH Act, or their implementing regulations.
 - 2. Contractor shall pay any penalty or fine assessed against County arising from Contractor's failure to comply with all applicable Federal or State Health Care Program Requirements, including, but not limited to, any penalties or fines which may be assessed under a Federal or State False Claims Act provision.
4. **Specific Obligations of COUNTY**
- A. **Notice of Privacy Practices:** County shall make available to Contractor the notice of privacy practices that County produces in accordance with 45 CFR 164.520. County shall provide to Contractor any changes to such notice.
 - B. **Permission by Individuals for Use and Disclosure of PHI:** County shall provide Contractor with any changes in, or revocation of, permission by Individual to use or disclose PHI, if such changes affect Contractor's permitted or required uses and disclosures.
 - C. **Notification of Restrictions:** County shall notify Contractor of any restriction to the use or disclosure of PHI that County has agreed to in accordance with 45 CFR 164.522.

- D. **Requests Conflicting with HIPAA Rules:** County shall not request Contractor to use or disclose PHI in any manner that would not be permissible under the Privacy Rule or Security Rule if done by County.

5. Term and Termination

- A. **Material Breach:** Upon County's knowledge of a material breach of this Agreement, the HIPAA Privacy, or the HIPAA Security Rule by Contractor, or an implementing regulation thereof, County shall provide an opportunity for Contractor to cure the breach or end the violation and may terminate this Agreement if Contractor does not cure the breach or end the violation within the time specified by County. County may terminate this agreement immediately if Contractor has breached a material term of this Agreement and cure is not possible. If neither cure nor termination is feasible, County may report the violation to the Secretary of Health and Human Services as required by HIPAA.
- B. **Judicial or Administrative Proceedings:** County may terminate this agreement if Contractor is found guilty of a criminal violation of HIPAA, or the HITECH Act, or their implementing regulations. County may terminate this agreement if a finding or stipulation that Contractor has violated any standard or requirement of HIPAA, the HITECH Act, their implementing regulations, or other security or privacy laws is made in any administrative or civil proceeding in which the Contractor is a party or has been joined.
- C. **HIPAA Violation Indemnification:** Notwithstanding the generality of Section 10 of this Agreement (entitled "INDEMNIFICATION") and any other remedies provided herein, Contractor shall defend, hold harmless, and indemnify County, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of County, damages, judgments, or decrees arising out of Contractor's actions or omissions undertaken pursuant to this Agreement related to compliance with HIPAA, the HITECH Act, or their implementing regulations, whether by negligence or otherwise. Contractor shall, at its own expense, defend any suit or action founded upon a claim of the foregoing.

- D. **Witness Availability:** Contractor shall make itself and any subcontractors, employees, or agents assisting Contractor in the performance of its obligations under this Agreement, available to County at no cost to County to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against County, its directors, officers or employees based upon claimed violations of HIPAA, the HITECH Act, or their implementing regulations or other laws relating to security and privacy, arising from actions or omissions by the Contractor, except where Contractor or its subcontractor, employee or agent is named as an adverse party.
- E. **Effect of Termination:** Upon termination or expiration of this Agreement for any reason, Contractor shall promptly return or destroy all PHI received from County or created or received by Contractor on behalf of County, that Contractor still maintains in any form, and shall retain no copies of such PHI. Notwithstanding the foregoing, if Contractor determines that return or destruction is not feasible, Contractor shall continue to extend the protections of this Agreement to such information and shall limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible, for so long as Contractor maintains such PHI. This provision shall apply to PHI that is in the possession of subcontractors or agents of Contractor.

6. **Miscellaneous**

- A. The respective rights and obligations of Contractor set forth in this Health Insurance Portability and Accountability Act (HIPAA) section shall survive the termination or expiration of this Agreement.
- B. The Parties agree to take such action as is necessary to amend this Agreement from time to time as is reasonably necessary for County to comply with the requirements of the Privacy Rule and Security Rule and the Health Insurance Portability and Accountability Act, Public Law 104-191, the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005, 42 U.S.C. section 17921 et seq., and their implementing privacy and security regulations at 45 CFR Parts 160 and 164.

- C. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits County to comply with the Privacy Rule and Security Rule and any implementing regulations. Definition of terms shall be as used in the HIPAA and HITECH Acts and their implementing regulations.

30. CULTURAL COMPETENCY

Contractor shall ensure that services delivered under the terms of this agreement reflect a comprehensive range of age-appropriate, cost-effective, high quality intervention strategies directed so as to promote wellness, avert crises, and maintain beneficiaries within their own communities. Contractor shall make every effort to deliver services which are culturally sensitive and culturally competent, and which operationalize the following values:

- a. Services should be delivered in the client's primary language or language of choice since language is the primary "carrier of culture,"
- b. Services should encourage the active participation of individuals in their own care, protect confidentiality at all times, and recognize the rights of all individuals regardless of race, ethnicity, cultural background, disability or personal characteristics,
- c. Service delivery staff should reflect the racial, ethnic, and cultural diversity of the population being served,
- d. Certain culturally sanctioned behaviors, values, or attitudes of individuals legitimately may conflict with "mainstream values" without indicating psychopathology or moral deviance,
- e. Service delivery systems should reflect cultural diversity in methods of service delivery as well as policy,
- f. The organization should instill values in staff which encourage them to confront racially or culturally biased behavior in themselves and others and which encourage them to increase their sensitivity and acceptance of culturally based differences.

31. **CODE OF CONDUCT**

At all times while providing services under this Agreement, Contractor shall adhere to Code of Conduct. Tehama County Health Services Agency (TCHSA) maintains high ethical standards and is committed to complying with all applicable statutes, regulations, and guidelines. TCHSA and each of its employees and Contractors shall follow an established Code of Conduct.

PURPOSE: The purpose of the TCHSA Code of Conduct is to ensure that all TCHSA employees and Contractors are committed to conducting their activities in accordance with the highest levels of ethics and in compliance with all applicable State and Federal statutes, regulations, and guidelines. The Code of Conduct also serves to demonstrate TCHSA's dedication to providing quality care to its patients.

CODE OF CONDUCT – General Statement

The Code of Conduct is intended to provide TCHSA employees and Contractors with general guidelines to enable them to conduct the business of TCHSA in an ethical and legal manner;

- Every TCHSA employee and Contractor is expected to uphold the Code of Conduct;
- Failure to comply with the Code of Conduct or failure to report non-compliance may subject the TCHSA employee or Contractor to disciplinary action, up to or including termination of employment or contracted status.

CODE OF CONDUCT – All TCHSA employees and Contractors:

- Shall perform their duties in good faith and to the best of their ability.
- Shall comply with all statutes, regulations, and guidelines applicable to Federal health care programs, and with TCHSA's own policies and procedures.
- Shall refrain from any illegal conduct. When an employee or Contractor is uncertain of the meaning or application of a statute, regulation, or guideline, or the legality of a certain practice or activity, he or she shall seek guidance from his or her immediate Supervisor, Division Director, the Quality Assurance Manager, the Compliance Auditor, the Assistant Executive Director-Programs, or the Assistant Executive Director-Administration.
- Shall not obtain any improper personal benefit by virtue of their employment or contractual relationship with TCHSA;
- Shall notify their Supervisor, Division Director, Assistant Executive Director-Administration, the Assistant Executive Director-Programs, or Agency Executive Director

immediately upon receipt (at work or at home) of any inquiry, subpoena, or other agency or governmental request for information regarding TCHSA;

- Shall not destroy or alter TCHSA information or documents in anticipation of, or in response to, a request for documents by any applicable governmental agency or from a court of competent jurisdiction;
- Shall not engage in any practice intended to unlawfully obtain favorable treatment or business from any entity, physician, patient, resident, vendor, or any other person or entity in a position to provide such treatment or business;
- Shall not accept any gift of more than nominal value or any hospitality or entertainment, which because of its source or value, might influence the employee's or Contractor's independent judgment in transactions involving TCHSA;
- Shall disclose to their Director any financial interest, official position, ownership interest, or any other relationship that they (or a member of their immediate family) has with TCHSA vendors or Contractors;
- Shall not participate in any false billing of patients, governmental entities, or any other party;
- Shall not participate in preparation of any false cost report or other type of report submitted to the government;
- Shall not pay or arrange for TCHSA to pay any person or entity for the referral of patients to TCHSA, and shall not accept any payment or arrangement for TCHSA to accept any payment for referrals from TCHSA;
- Shall not use confidential TCHSA information for their own personal benefit or for the benefit of any other person or entity while employed at or under contract to TCHSA, or at any time thereafter;
- Shall not disclose confidential medical information pertaining to TCHSA's patients or clients without the express written consent of the patients or clients or pursuant to court order and in accordance with the applicable law and TCHSA applicable policies and procedures;
- Shall promptly report to the Compliance Officer any and all violations or suspected violations of the Code of Conduct;
- Shall promptly report to the Compliance Officer any and all violations or suspected violations of any statute, regulation, or guideline applicable to Federal health care programs or violations of TCHSA's own policies and procedures;

- Shall not engage in or tolerate retaliation against employees or Contractors who report or suspect wrongdoing.

IN WITNESS WHEREOF, County and Contractor have executed this agreement on the day and year set forth below.

COUNTY OF TEHAMA

Date: 6-3-25

Jayne S. Bottke
Jayme S. Bottke, Executive Director

Date: 7/1/25

Purchasing Agent

Date: 5/29/25

WIPFLI LLP
Daniel Winokur
Daniel Winokur, Partner

125346
Vendor Number

53230
Budget Account Number

Exhibit A

INSURANCE REQUIREMENTS FOR CONTRACTOR

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 described herein and the results of that work by Contractor, his/her agents, representatives, employees or subcontractors. At a minimum, Contractor shall maintain the insurance coverage, limits of coverage and other insurance requirements as described below.

Commercial General Liability (including operations, products and completed operations)

\$1,000,000 per occurrence for bodily injury, personal injury, and property damage. If coverage is subject to an aggregate limit, that aggregate limit will be twice the occurrence limit, or the general aggregate limit shall apply separately to this project/location.

Automobile Liability

Automobile liability insurance is required with minimum limits of \$1,000,000 per accident for bodily injury and property damage, including owned and non-owned and hired automobile coverage, as applicable to the scope of services defined under this agreement.

Workers' Compensation

If Contractor has employees, he/she shall obtain and maintain continuously Workers' Compensation insurance to cover Contractor and Contractor's employees and volunteers, as required by the State of California, as well as Employer's Liability insurance in the minimum amount of \$1,000,000 per accident for bodily injury or disease.

Professional Liability (Contractor/Professional services standard agreement only)

If Contractor is a state-licensed architect, engineer, contractor, counselor, attorney, accountant, medical provider, and/or other professional licensed by the State of California to practice a profession, Contractor shall provide and maintain in full force and effect while providing services pursuant to this contract a professional liability policy (also known as Errors and Omissions or Malpractice liability insurance) with single limits of liability not less

than \$1,000,000 per claim and \$2,000,000 aggregate on a claims made basis. However, if coverage is written on a claims-made basis, the policy shall be endorsed to provide coverage for at least three years from termination of agreement.

If Contractor maintains higher limits than the minimums shown above, County shall be entitled to coverage for the higher limits maintained by Contractor.

All such insurance coverage, except professional liability insurance, shall be provided on an “occurrence” basis, rather than a “claims made” basis.

Endorsements: Additional Insureds

The Commercial General Liability and Automobile Liability policies shall include, or be endorsed to include “Tehama County, its elected officials, officers, employees and volunteers” as an additional insured.

The certificate holder shall be “County of Tehama.”

Primary Insurance Coverage

For any claims related to this project, Contractor’s insurance coverage shall be primary insurance as respects the County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees, or volunteers shall be excess of Contractor’s insurance and shall not contribute with it.

Coverage Cancellation

Each insurance policy required herein shall be endorsed to state that “coverage shall not be reduced or canceled without 30 days’ prior written notice certain to the County.”

Acceptability of Insurers

Contractor’s insurance shall be placed with an insurance carrier holding a current A.M. Best & Company’s rating of not less than A:VII unless otherwise acceptable to the County. The County reserves the right to require rating verification. Contractor shall ensure that the insurance carrier shall be authorized to transact business in the State of California.

Subcontractors

Contractor shall require and verify that all subcontractors maintain insurance that meets all the requirements stated herein.

Material Breach

If for any reason, Contractor fails to maintain insurance coverage or to provide evidence of renewal, the same shall be deemed a material breach of contract. County, in its sole option, may terminate the contract and obtain damages from Contractor resulting from breach.

Policy Obligations

Contractor's indemnity and other obligations shall not be limited by the foregoing insurance requirements.

Verification of Coverage

Contractor shall furnish County with original certificates and endorsements effecting coverage required herein. All certificates and endorsements shall be received and approved by the County prior to County signing the agreement and before work commences. However, failure to do so shall not operate as a waiver of these insurance requirements.

March 10, 2025

County of Tehama
Health Services Agency
1850 Walnut Street
Red Bluff, CA 96080

Dear County of Tehama:

This letter ("Engagement Letter"), together with the attached Wipfli LLP Professional Services Terms and Conditions, confirms the terms of our engagement with Health Services Agency ("Client") and the nature and extent of services we will provide.

Objective

The objective of our engagement is to:

1. Prepare the Medicare cost report (Form 222-17) for the year ended June 30, 2025, in accordance with the guidelines established by the Department of Health and Human Services - Centers for Medicare & Medicaid Services ("CMS") based on information provided by you for the following:
 - Tehama County Health Services Agency Medical Clinic
2. Prepare the California Department of Health Care Services ("Medi-Cal") PPS Reconciliation Request (Form DHCS 3097) for the year ended June 30, 2025, in accordance with the guidelines established by the Department of Health Care Services ("DHCS") based on information provided by you for the following:
 - Tehama County Health Services Agency Medical Clinic
3. Prepare the Medi-Cal Report Change in Scope of Service Request "CSOSR" (Form 3096) for the year ended June 30, 2025, in accordance with the guidelines established by the Department of Health Care Services ("DHCS") based on information provided by you for the following:
 - Tehama County Health Services Agency Medical Clinic
4. Apply accounting and financial reporting expertise to assist you in the presentation of reports described above without an undertaking to obtain or provide any assurance that there are no material modifications that should be made to the reports in order for them to be in accordance with the guidelines established by CMS and DHCS, as identified above.

Additional Services

From time to time, you may request that we provide services outside the scope of the services listed in the objective section of this letter ("Additional Services"). We will provide such Additional Services subject to the terms and conditions of this Engagement Letter. However, nothing in this Engagement Letter related to Additional Services is intended to require us to provide these Additional Services or is intended to create a duty,

either express or implied, to provide such Additional Services or otherwise to bring to your attention to matters or advice that we were not specifically requested to provide or address.

Fees

Our fees and expenses for this engagement will be billed as work progresses, and progress billings may be submitted. Based upon our discussions with representatives of Client, the fee for this engagement will be \$7,500 for the Medicare Cost Report, \$4,500 for the Medi-Cal PPS Reconciliation Request, and \$8,500 for the Change in Scope of Service Request (CSOSR). Our hourly rate will be \$400 for any additional consulting services, and our fee above has been determined based on our understanding obtained through discussions with you regarding your preparedness for the engagement and your current operations. To the extent we encounter circumstances outside of our expectations that warrant additional procedures and time, we will communicate that fact and advise you of options and the additional fees necessary to complete the engagement. We will also charge our actual direct travel expenses (if any) plus a technology and administration fee equal to six percent (6%) of our professional fees. We expect payment of our billings within 30 days after submission.

If, upon our receipt of information provided by you, we identify accuracy or completeness issues with such information which may affect preparation of the reports in accordance with the guidelines established by CMS and DHCS, any research and other efforts undertaken to address those issues will be considered Additional Services and billed at our standard hourly rates.

Our fees for the services listed above is based on the timely and accurate completion of our Information Request List ("IRL"). Failure to fully complete the IRL in a timely manner may result in additional fees at our standard hourly rates.

Please note: All cost report information requested in the IRL must be submitted to Wipfli 45 days prior to the applicable cost report due date or we will assess a minimum late fee of 25% of our fees related to such cost report. In addition, if information is not provided to Wipfli at least 45 days prior to the due date, Client's report(s) may be filed late and Client will be responsible for all late fees and penalties associated with such late filing, if any.

Procedures, Limitations, and Independence

We will use our judgment in resolving questions where the guidelines established by CMS and DHCS are unclear or where there may be conflicts between the Medicare Administrative Contractors ("MAC") or state Medicaid agency interpretations of the guidelines established by CMS and DHCS, law, and other supportable positions.

Where we disagree with respect to your obligation to disclose a position, you have the right to choose another professional to prepare your reports. In such event, you agree to compensate us for our services rendered to the date of withdrawal. Such withdrawal will release us from any obligation to complete your reports and will constitute completion of our engagement.

We do not perform a review or audit of the information that is provided to us as it relates to your reports. We are not required to, and will not, verify the accuracy or completeness of the information you will provide for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or conclusion nor provide any assurance on the reports.

Your reports may be selected for review or audit by their respective oversight agency(ies). Any proposed adjustments made during review or audit may be subject to certain rights of appeal. In the event of such review or audit, we will be available upon request to assist you. Such assistance will be considered Additional Services.

Our work in connection with preparation of your reports does not include any procedures designed to discover defalcations or other irregularities, should any exist. Our engagement cannot be relied upon to identify or disclose misstatements in the reports, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Responsibilities of Management

You acknowledge and understand that our role is to prepare the reports in accordance with guidelines established by CMS and DHCS and assist you in the presentation of the reports in accordance with guidelines established by CMS and DHCS. You have the following overall responsibilities that are fundamental to our undertaking the engagement:

1. The selection of guidelines established by CMS and DHCS to be applied in the preparation of the reports.
2. The preparation and fair presentation of reports in accordance with guidelines established by CMS and DHCS and the inclusion of all informative disclosures that are appropriate for guidelines established by CMS and DHCS, if applicable.
3. The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the reports.
4. The prevention and detection of fraud.
5. To ensure that Client complies with the laws and regulations applicable to its activities.
6. Ensuring the accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
 - a. Access to all information of which you are aware is relevant to the preparation and fair presentation of the reports, such as records, documentation, and other matters.
 - b. Additional information that we may request from you for the purpose of the engagement.
 - c. Unrestricted access to persons within Health Services Agency of whom we determine it necessary to make inquiries.

You authorize Wipfli to directly access your accounting system(s) when requested by you or as deemed necessary by Wipfli to render services under this Engagement Letter. You agree to provide Wipfli a unique username and password to facilitate such access. You further agree to manage such access and understand that you are responsible for providing that access in a sound and secure manner that does not compromise your network or systems, and that you are responsible for terminating such access and may do so at any time,

March 10, 2025

provided that you understand that terminating such access may make it impossible to perform our obligations hereunder and relieve us of our obligation to do so.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee the preparation of your reports. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

In addition, management has the final responsibility for the reports. Therefore, management should review the reports carefully before signing and submitting them.

Furthermore, failure to submit the reports or submitting the reports late may subject you to penalties, including suspension of reimbursement until the reports are received, and interest.

Management Assistance

Assistance by your employees in the preparation of the reports will be discussed with Laura Fierce and her team. Their timely response and assistance is crucial to our ability to timely and efficiently complete our work.

Other

Daniel Winokur will be the engagement partner for the services specified in this Engagement Letter. The engagement partner's responsibilities include supervising the firm's services performed as part of this engagement.

Tracy Moziak Addleman will be part of the engagement team and your direct contact for the services specified in this Engagement Letter.

Conclusion and Approval to Proceed

If the contents of this Engagement Letter, together with the attached Wipfli LLP Professional Services Terms and Conditions, agrees with your understanding of the terms of our engagement, please sign below where indicated and return it to us.

Health Services Agency

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March 10, 2025

We look forward to our continued association with you and management and appreciate the opportunity to serve you. Please do not hesitate to call us if you have any questions about the work we are to perform or any other aspect of the services we can provide.

Wipfli LLP

Wipfli LLP

ACCEPTED: COUNTY OF TEHAMA HEALTH SERVICES AGENCY

By: _____

(Print Name and Title)

Date: _____

TMA/js
Enc.

Wipfli LLP
Professional Services Terms and Conditions

1. Terms and Conditions and Related Engagement Documents

These Wipfli LLP Professional Services Terms and Conditions ("Terms and Conditions") apply to and govern Wipfli LLP's provision of services to You. For the purposes of these Terms and Conditions, any reference to "Wipfli," "We," "Us," "Our," or similar is a reference to Wipfli LLP, and includes any subsidiaries or subcontractors of Wipfli LLP, and any reference to "Client," "You," or similar is a reference to the party or parties that have engaged Us to provide services, and the parties ultimately responsible for Our fees and expenses.

These Terms and Conditions may be appended to or incorporated into an engagement letter outlining the delivery of specific services by Us to You, and in that case such engagement letter and any appendices thereto and these Terms and Conditions form the entire agreement between You and Wipfli with respect to the services described therein, and supersede and merge all prior or contemporaneous agreements and understandings (oral or written) between or among the parties regarding the subject matter thereof, including prior proposals of Wipfli regarding the engagement or services, understandings, and agreements (oral or written) between the parties relating to the subject matter including, without limitation, the terms of any request for proposal issued by Client or the standard printed terms on any purchase order issued by Client and any non-disclosure or confidentiality agreement between Wipfli and Client dated prior to the date of the engagement letter. No modification, amendment, supplement to, or waiver of these Terms and Conditions shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Terms and Condition and any engagement letter, its appendices any other exhibit, attachment, schedule, or other document referenced in or by the engagement letter, shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the engagement letter shall be given controlling effect. Notwithstanding the foregoing, whether or not covered by an engagement letter, services, support and advice provided by Wipfli shall be governed by these Terms and Conditions, including any services performed prior to the execution of an engagement letter related to those services.

2. Change Orders

Unless an engagement letter specifies otherwise, services that fall outside the agreed-upon scope of Wipfli's engagement under any engagement letter shall be covered by a Change Order, or, if the nature and amount of such services are not material to the overall engagement, shall be delineated and included on Wipfli's invoice for such services. A "Change Order" means a mutually agreed-upon change in the scope of work or services, schedule or the time for Wipfli's performance of the work or services under an engagement letter, or a change in the fees or the basis of the fees to be paid to Wipfli by Client, which is reduced to a writing that is executed or otherwise acknowledged by an authorized representative of each for Wipfli and Client. Services performed under a Change Order shall be subject to these Terms and Conditions.

3. Commencement and Term

Our engagement will commence when acceptance of these Terms and Conditions and any related engagement letter is delivered to Wipfli through execution thereof by a duly authorized representative of Client and shall continue until the services contemplated under the engagement letter are Complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided herein. Each person executing an engagement letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same. For the purposes of this paragraph, "Complete" means the delivery by Wipfli of the report or other deliverables contemplated by the engagement letter, or where no deliverables are contemplated, three (3) months after the last date of services rendered by Wipfli with respect to the services at issue. Notwithstanding the foregoing, services, support and advice provided by Wipfli in respect of an engagement after the termination of such engagement shall be governed by these Terms and Conditions.

4. Termination of Services

Wipfli's services may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements and such default is not cured within thirty (30) days after notice from the other party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Wipfli has the right to terminate services with immediate effect if We determine applicable professional standards require Us to do so, if Client does not in a timely manner provide Us with information reasonably requested by Us to perform the contemplated services, refuses to cooperate with Our reasonable requests for assistance in connection with the delivery of Our services, or misrepresents any material facts. Our withdrawal will release Us from any obligation to complete the services and will

constitute termination of Our engagement. Termination of Our engagement shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination and Client agrees to compensate Us for Our time and out-of-pocket expenses through the effective date of termination.

5. Fee Estimates and Expenses

An engagement letter may set forth specific fee amounts, hourly rates, or certain ranges for Wipfli's fees in respect of the services contemplated by the engagement letter. Where Wipfli provides an estimate of fees, Client acknowledges that Wipfli provides fee estimates as an accommodation to Client. These estimates depend on various assumptions, including without limitation: (a) anticipated cooperation from Client personnel, (b) timely responses to Our inquiries, (c) timely completion and delivery of Client assistance requests, (d) timely communication of all significant accounting and financial reporting matters, (e) the assumption that unexpected circumstances will not be encountered during the engagement, and (f) where applicable, the assumption that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Unless otherwise indicated in an engagement letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

Unless otherwise agreed in an engagement letter, a technology and administration fee of six percent (6%) of professional fees will be added to all invoices, along with any direct travel expenses incurred. The technology and administration fee is in lieu of other direct expenses and charges which might otherwise apply. Notwithstanding the foregoing, the cost of software and software licenses or subscriptions and similar miscellaneous tools provided or acquired specifically for Client or for Client's use in connection with the performance of services may be invoiced separately.

6. Payment of Fees and Expenses

All invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on the balance due to Wipfli that is outstanding over thirty (30) days. At Our discretion, services may be suspended if Client's account becomes overdue and services will not be resumed until Client's account is paid in full. Client acknowledges and agrees that We are not required to continue services in the event of a failure to pay on a timely basis for services rendered. Client further acknowledges and agrees that in the event Wipfli suspends or terminates services as a result of Client's failure to pay as agreed on a timely basis for services rendered, Wipfli shall not be liable to Client for any damages that occur whether direct or indirect, foreseen or unforeseen, and whether or not the parties have been advised of the possibility of such damages, and Client agrees to indemnify and hold Wipfli harmless against any such damages or claims.

7. Engagement Staffing

Wipfli expressly reserves the right to replace, in Our reasonable discretion, any of Our team members as necessary to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist Us in providing professional services, including tax services. These parties and their personnel may be located within or outside the United States. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including Our wholly-owned subsidiary based in India and contractors in the Philippines).

We remain responsible to Client for the supervision of all independent contractors, service providers, entities, and personnel who assist Us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes Us to disclose Client information to the foregoing parties for the purpose of providing services to Client. Applicable rules in some states require that We advise you that some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services.

8. Confidentiality, Information Security and Electronic Information Storage

The performance of services by Wipfli may result in the parties having access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may

Wipfli LLP

Professional Services Terms and Conditions

include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Confidential Information shall not include any information that (i) is already known by the receiving party or its affiliates, free of any obligation to keep it confidential, (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates, (iii) is received by the receiving party from a third party without any restriction on confidentiality, (iv) is independently developed by the receiving party or its affiliates without the use of disclosing party's Confidential Information, (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality, or (vi) is approved for release by prior written authorization of the disclosing party.

Except as permitted hereunder and necessary for the performance of services hereunder, without the advance written consent of the other party or as required by law, regulation, legal process, or to comply with professional standards applicable to a party, neither party shall disclose to a third party Confidential Information of the other party. Each party agrees to maintain at least the same procedures regarding the Confidential Information of the other as it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this Agreement. The parties further agree that expiration or termination of this Agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.

Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client Confidential Information in connection with the delivery of certain services and Client consents to their use. Wipfli will ensure that it maintains appropriate policies, procedures and safeguards to protect the confidentiality of Client Confidential Information. In addition, to the extent possible and practicable We will ensure that Our agreements with all third-party service providers contain appropriate provisions to protect Client Confidential Information. We may use electronic media to transmit Client Confidential Information and such use in itself will not constitute a breach of any security or confidentiality obligation. Client acknowledges that Wipfli has no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of electronic devices and applications in the delivery of Our services.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data"). Any Personal Data provided to Us by Client to receive Our services will be kept confidential and not disclosed to any third party not described above (parties providing Us assistance in rendering professional services) unless necessary to deliver services, expressly permitted by Client, or required by law, regulation, legal process, or to comply with professional standards applicable to Wipfli. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their Personal Data which will be obtained, used, and disclosed by Wipfli to render services, and Wipfli may rely on the representation that Client has obtained such consents. Notwithstanding anything to the contrary, Client acknowledges that Wipfli may collect, use, and disclose certain administrative Personal Data (such as contact information and Internet activity) to administer the contract between the parties and in accordance with Wipfli's Privacy Statement (as applicable) available at www.wipfli.com/privacy-statement.

9. Intellectual Property Rights, Client Records, Wipfli Workpapers, Use of Deliverables and Drafts

Wipfli acknowledges that all Client materials, data or other information provided to Wipfli to permit Wipfli to perform services ("Client IP") belongs to and shall remain the property of Client. Client acknowledges that proprietary information, documents, materials, management techniques and other intellectual property (collectively "Wipfli IP") are a material asset to Wipfli and source of services We perform for Client and others were developed prior to performing services for Client. Client acknowledges that Wipfli owns all right, title and interest in Wipfli IP including enhancements thereto produced or developed by Wipfli throughout the duration of this engagement, excluding any pre-existing ownership right of Client and without implying any ownership interest in any Client IP, all of which shall remain the property of Client. Upon completion of the services and full payment by Client of all related invoices, Wipfli grants to Client a perpetual paid-up license to use or modify, for internal purposes only, any deliverable produced by Wipfli and actually delivered to Client (including embedded Wipfli IP), provided that any use or modification of such deliverable, other than for the purposes stated in the related engagement letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, products, services, marketing material, or advertising media and shall not in any way alter any of Wipfli's products. Neither party shall acquire any

right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

Client's original documents, data, books and records are the property of Client, and it is Client's responsibility to maintain all such materials. Wipfli has no responsibility to do so unless specifically undertaken by Wipfli in an engagement letter. Workpapers, documentation and files created by Us in the course of providing services are the property of Wipfli. We will retain workpapers, documentation, and files pursuant to Our record retention policy. In the event We are required to respond to a subpoena, court order, government regulatory inquiry, or other legal process related to Client or its management (other than a matter in which Wipfli is named as a party) for the production of workpapers, documents, files and/or testimony relative to information We obtained and/or prepared during the course of rendering services, We will, to the extent permitted by law and applicable professional standards, notify You of the matter, but You agree We have no obligation to You in the event We determine We are obligated to provide documents or other information. You agree to compensate Us for all time We expend in connection with such response, at Our regular rates, and to reimburse Us for all related out-of-pocket costs, including reasonable attorney's fees, that We may incur. Any services under this paragraph will be deemed a separate engagement subject to these Terms and Conditions.

Client agrees that Wipfli may use Client's name and logo in experience citations and in proposals, work product and deliverables provided or directed to Client pursuant to the engagement letter or otherwise. Notwithstanding any other provision of the engagement letter or these Terms and Conditions, and except as prohibited by law, Wipfli may use the information received under the engagement letter, including tax return information, in an aggregated and anonymized manner, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to You or current or prospective clients to provide them services or offerings. In no event will We use or disclose the information in a way that would permit Client to be identified by third parties without Client's express consent. With respect to tax return information, Client may request in writing a more limited use and disclosure than the foregoing. The foregoing consent is valid until further notice by Client.

10. Third-Party Software, Technology Tools and Related Products and Limitations Thereon

Wipfli may use software, technology tools, or related products ("Third-Party Products") to deliver services to Client. Where Wipfli uses Third-Party Products or is engaged to provide services related to the selection, implementation or use of Third-Party Products, Wipfli will employ commercially reasonable efforts to research, learn, and assist Client in the selection, implementation and use of such Third-Party Products. However, Wipfli shall not be held liable for any issues, errors, or malfunctions related to or arising from the Third-Party Products not directly caused by Wipfli's fraud or willful misconduct. Client acknowledges that Wipfli does not have control over the functionality, performance or availability of Third-Party Products and cannot assure or make any representation that the Third-Party Products are free from defects, malware, viruses, trojan horses, and similar risks. Consequently, Wipfli disclaims any warranties or guarantees, express or implied, regarding the performance, reliability, or results obtained from the use of Third-Party Products and Client acknowledges that the use of such Third-Party Products is subject to the terms of any end user agreement associated with each of the Third-Party Products and accepts such terms. Where Client is provided access to Third-Party Products by Wipfli, Client will: 1) use and access such Third-Party Products only for the purpose for which they were provided access; 2) not tamper with, modify or alter such Third-Party Products; and 3) comply with all reasonable instructions from Wipfli in respect of such access.

11. Tax Services

Tax services are subject to and will be performed in accordance with Treasury Department Circular 230, the American Institute of Certified Public Accountants (AICPA) and other professional standards applicable to tax services. Our fees for services do not include time spent responding to IRS or state or local inquiries, and Client understands that We are not responsible for IRS or state or local disallowance of doubtful deductions or deductions unsupported by adequate documentation, nor for resulting taxes, penalties, and interest. Client's tax returns may be selected for review by the taxing authorities. Any proposed adjustments by an examining agent are subject to certain rights of appeal. In the event of such tax examination, We will be available upon request to represent Client and will charge additional fees for the time and expenses incurred. Any such services will constitute a separate and distinct engagement.

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If Client is an individual with respect to whom IRC 7216 and the related regulations ("7216") are applicable, Wipfli will not utilize foreign persons or resources to provide tax services without first obtaining appropriate consent from Client, and any provision of these Terms and Conditions which would contravene the requirements of 7216 shall be inapplicable.

12. Allocation of Risk and Limitation of Liability

In no event will Wipfli or Client be liable to the other for claims of punitive, consequential, special, or indirect damages, whether or not a party was advised of the possibility of such damages, regardless of whether they were foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability or otherwise. Wipfli's liability for all claims, damages and costs of Client arising from Wipfli's services performed under an engagement letter, Change Order or otherwise shall be limited to the amount of fees paid by Client to Wipfli for the specific services which give rise to the claim for damages or, in the case of services provided in respect of an engagement which spans a period of more than twelve (12) months, the fees paid by Client to Wipfli in the twelve (12) months preceding the event giving rise to the claim. The limitation of liability in the preceding sentence shall not apply in the event of Wipfli's fraud or willful misconduct or where disallowed by applicable law, regulation or professional standards applicable to the services performed under these Terms and Conditions. Because Wipfli will rely on Client and its management for the accuracy of the representations made to Wipfli to perform services, and except where indemnity is disallowed by applicable law, regulation or professional standards applicable to the services performed under these Terms and Conditions, Client holds harmless and releases Wipfli and its owners and employees from all claims, liabilities, losses and costs of any kind arising which arise from: (i) a knowing misrepresentation, withholding or concealment of information by Client or its management; or (ii) a wrongful act by Client or a member of Client's management or ownership group.

13. Dispute Resolution: Choice of Law and Statute of Limitations

If any dispute arises regarding the subject matter hereof or services provided by Wipfli to Client and such dispute cannot be resolved through informal negotiations and discussion, prior to resorting to litigation the parties will try in good faith to settle the dispute by non-binding mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes. Either party may request mediation and costs of any mediation proceeding shall be shared equally. IN THE EVENT OF LITIGATION, WIPFLI AND CLIENT HEREBY AGREE NOT TO ELECT OR REQUEST A TRIAL BY JURY OF ANY ISSUE TRIABLE BY RIGHT OF JURY AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH RESPECT TO THE SERVICES, THESE TERMS AND CONDITIONS, OR ANY CLAIM, COUNTERCLAIM OR OTHER ACTION ARISING THEREWITH.

The parties agree that any dispute arising out of Wipfli's services or these Terms and Conditions shall be governed by the laws of the state of Illinois, without regard to conflict of laws principles. Except for an action by Us to collect payment of Our invoices, Wipfli and Client agree that no claim arising out of services rendered by Wipfli shall be filed after the earlier of the expiration of the applicable statute of limitations, or: (i) in the case of any report or deliverable issued by Wipfli under the engagement letter, no later than two years from the date of such report or deliverable (or if no report or deliverable is issued, two years from the date of any related engagement letter), or (ii) in the case of any tax form or similar governmental filing, no later than three years after the extended due date of such tax form or filing.

14. Regulatory Matters and Impact On Independence

Where Wipfli is (a) providing services to an entity that is registered with the SEC or an affiliate of such registrant, or (b) providing services to an entity or affiliate that is subject to professional standards more stringent than those which exist under the AICPA Code of Professional Conduct, any provision of these Terms and Conditions which would be prohibited by such professional standards or deemed to impair Wipfli's independence relative to Client under such professional standards shall not apply to the extent necessary to avoid such prohibition or independence impairment, it being the intent of Wipfli and Client to ensure Wipfli and Client's compliance with applicable professional standards in respect of Wipfli's engagement by Client and to ensure, where appropriate and necessary, Wipfli's independence from Client.

15. Certain Sales (and Similar) Tax Responsibilities

To the extent applicable, Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client.

16. Severability

The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provisions will not affect the validity or enforceability of the remaining provisions; provided that no such severability

shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.

17. Independent Contractor Status and Non-Exclusivity

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties. No right of exclusivity is granted, guaranteed, or implied by Wipfli by entry into an engagement letter or the performance of services. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

18. Insurance

Wipfli will carry and maintain in force at all times during the term of its engagement with Client appropriate insurance coverages, including policies covering professional liability errors and omissions, cyber liability, general liability, automotive, and worker's compensation.

19. Notices

All notices required to be given to either party hereunder shall be in writing and sent by email or traceable carrier to each party's address (including an email address) indicated on any engagement letter, or such other address as a party may indicate by at least ten (10) business days' prior written notice to the other party. Notices shall be effective upon receipt. A copy of such notice shall be provided to wipfli-legal@wipfli.com.

20. Counterparts and Electronic Signatures

Any document contemplated hereby may be executed in one or more counterparts, each of which will be deemed to be an original and all of which, when taken together, will be deemed to constitute one and the same document. Each party hereto agrees that any electronic signature of a party to any document contemplated hereby is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed, and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature.

21. Assignment

These Terms and Conditions and related engagement letters and agreements shall be binding on the parties hereto and their respective successors and assigns. Neither party may make assignment thereof without prior written consent of the other party, except that Wipfli may assign its rights and obligations hereunder without approval of Client to an entity that acquires all or substantially all of the assets of Wipfli or to any subsidiary or affiliate or successor in a merger, acquisition, or change of control of Wipfli; provided that in no event shall such assignment relieve Wipfli of its obligations hereunder or under any applicable engagement letter.

22. Force Majeure

Either party may suspend (or if such suspension continues for more than thirty (30) days, terminate) its obligations (except the obligation to pay for services previously rendered) hereunder or under any engagement letter or Change Order, if such obligations are delayed, prevented, or rendered impractical or impossible due to circumstances beyond its reasonable control, including, without limitation, events generally understood to be "Acts of God."

23. Certain Disclosures

Wipfli's services do not constitute legal or investment advice. We are not in a fiduciary relationship with You. Wipfli does not provide investment advisory services. Wipfli owns a membership interest in Creative Planning Holdco, LLC which in turn owns Creative Planning, LLC, an SEC registered investment adviser ("Creative"). Certain Wipfli employees also dually serve as a Creative investment adviser representative ("IAR"). If Client requires investment advisory services, Wipfli will introduce Client to a Wipfli employee who dually serves as an IAR. If Client subsequently engages Creative, Creative will in most cases share a portion of its ongoing investment advisory fee with the IAR. The IAR is required to remit such amounts to Wipfli as the IAR's employer. Wipfli's receipt of a portion of the Creative advisory fee will not result in Client's payment of a higher Creative investment advisory fee than if Client had engaged Creative independent of Wipfli and the IAR. The IAR will provide Client with written disclosure of the relationship and economic arrangement by and among Wipfli, the IAR and Creative. All investment advisory services are provided exclusively by Creative per the terms and conditions of a separate written agreement between Client and Creative. Wipfli does not provide investment advisory services but Wipfli's receipt of compensation as described does present the potential of a conflict of interest. The IAR's role is limited to the introduction of Creative. Creative's written disclosure brochure and Form CRS discussing its advisory services and fees is available at www.creativeplanning.com. No Client is under any