



## **MASTER SERVICES AGREEMENT**

We are pleased that you have chosen to engage Carr, Riggs & Ingram, L.L.C. ("CRI", "we," "our" or "us") to provide certain accounting, advisory, assurance, consulting, tax, and/or related services.

This Master Services Agreement 1.0 ("MSA"), shall govern, throughout the entirety of our contractual relationship(s), including the provision of our services and deliverables as set forth in the Engagement Letter from CRI (the "services").

## **CLIENT**

"Client" (collectively referred to as "the County", "Client", "you", or "your") for the purposes of this MSA, shall mean the party or parties specifically listed as the Client(s) on the applicable Engagement Letter. A

With respect to each Engagement Letter, our Client(s) for a particular engagement will include only those individuals and entities specifically identified and listed under the Client Acknowledgement section of an Engagement Letter. Neither this MSA nor any Engagement Letter will create any client relationship nor any service-related obligation between us and any natural person or entity not specifically listed or identified in an Engagement Letter.

## **AUTHORITY TO BIND**

BY EXECUTING AN ENGAGEMENT LETTER THAT REFERENCES AND INCORPORATES THIS MSA, CLIENT ACCEPTS AND AGREES TO THE TERMS OF THIS MSA. ANY INDIVIDUAL EXECUTING OR ACCEPTING THIS MSA ON BEHALF OF ANY INDIVIDUAL, COMPANY, OR OTHER LEGAL ENTITY, REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH INDIVIDUAL, ENTITY, AND ITS AFFILIATES TO THESE TERMS AND CONDITIONS, WILL PROVIDE UPON REQUEST ANY INFORMATION OR DOCUMENTATION VERIFYING, IN CRI'S SOLE DISCRETION, SUCH AUTHORITY, IN WHICH CASE THE TERM "CLIENT" SHALL REFER TO EACH REPRESENTED INDIVIDUAL, ENTITY, OR AFFILIATES. IF THE EXECUTING INDIVIDUAL DOES NOT HAVE SUCH AUTHORITY, OR DOES NOT AGREE WITH THESE TERMS AND CONDITIONS, THEY MUST NOT EXECUTE OR ACCEPT THIS MSA AND MAY NOT USE THE SERVICES.

## **ENGAGEMENT LETTERS**

All services to be performed by us must be described in an Engagement Letter executed by CRI and the Client(s). Each Engagement Letter will provide details on the nature of the work and any expected deliverable. Our services will be limited to the services specifically described in that Engagement Letter. Our agreement to perform services under any particular Engagement Letter does not obligate us to perform any future services under any additional Engagement Letters.

Engagement Letters are subject to the terms and conditions outlined in this MSA. Upon execution of an Engagement Letter, this MSA is incorporated into each Engagement Letter executed by the parties.

## **OUR RESPONSIBILITIES**

We will perform the services detailed in the Engagement Letter(s) in accordance with applicable professional standards. Our responsibility is limited to the period(s) covered by the service(s) detailed in the Engagement Letter(s) and does not extend to any later periods for which we are not engaged to provide applicable services, unless evidenced by a separate Engagement Letter.

We are available to provide you with business advice, but we are not obligated to do so unless you specifically engage us to do so via an Engagement Letter for this purpose. The parties agree that Client will only rely on written, not oral, statements or advice from CRI. We believe written advice is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice unless it has received a full supervisory review and is provided by us in writing directly to you.

Unless otherwise stipulated in the Engagement Letter:

1. we will not perform any procedures designed to:
  - a. discover defalcations or other irregularities,
  - b. audit or otherwise verify the information you give us,
  - c. detect immaterial misstatements or violations of laws or government regulations;
2. our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within your entity or noncompliance with laws and regulations; and our services are not designed to provide assurance on internal control or to identify deficiencies in internal control.

We are not investment counselors or brokers. Our advice concerning a particular investment shall be limited to advising you with regard to any applicable tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make the investment. Our advice regarding any applicable tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment. However, if you would like investment advice, we are happy to provide contact information for (a) qualified investment advisor(s).

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. Our services do not relieve you of your responsibilities.

## **CLIENT RESPONSIBILITIES**

Our services will be conducted on the basis that you acknowledge and understand your responsibility for (as and if applicable):

- assuming all management responsibilities; overseeing any services we provide by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience;
- evaluating the adequacy and results of services (including non-attest services) performed by us; and accepting responsibility for the results of such services; designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error, including monitoring ongoing activities;
- the selection and application of accounting principles and framework;
- the preparation and fair presentation of the financial information in conformity with the applicable accounting framework;
- making drafts of financial information or financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers);
- timely providing us with:
  - 1) access to all information of which you are aware or have in your possession, custody, or control that is relevant to the services for which we are engaged, including but not limited to items such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters;
  - 2) additional information that we may request;
- unrestricted access to persons within the entity from whom we determine it necessary to perform our services;
- the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting you or your entity involving:
  - 1) management,
  - 2) employees who have significant roles in internal control, and
  - 3) others where the fraud could have a material effect on the financial information or financial statements;
- informing us of your knowledge of any allegations of fraud or suspected fraud affecting you or your entity received in communications from employees, former employees, regulators, or others;
- identifying and ensuring compliance with applicable laws and regulations;
- the safeguarding of assets, the proper recording of transactions in the book(s) of accounts; and the substantial completeness and accuracy of the financial records, and the full and accurate disclosure of all relevant facts to us.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting our services.

#### **USE OF FOREIGN AFFILIATES AND THIRD-PARTY SERVICE PROVIDERS**

In performing our services to you, and so long as this MSA remains in effect, you agree and consent that we may (i) use affiliate and/or third-party service providers located both within, and outside, the United States, except where located in a foreign country of concern as defined in Florida Statutes, and (ii) disclose and share your confidential information with these service providers. We maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. We also secure and require confidentiality agreements with these service providers to maintain the confidentiality of your information and take reasonable precautions to determine that they have

appropriate procedures in place to prevent the unauthorized release of your confidential information to others. We remain responsible for the work provided by any such third-party service providers. By executing this MSA, and for so long as it remains in effect, you consent to the use of international service providers, including disclosure of your confidential financial information, if applicable, to our service providers located abroad, except where located in a foreign country of concern as defined in Florida Statutes or prohibited by federal law.

## **RECORD RETENTION**

We retain records in accordance with our record retention policy. We do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. You acknowledge and agree that upon the expiration of the applicable retention periods reflected within our record retention policy, we will return all public records to you and then we are free to destroy our records related to the relevant or affected engagement(s).

In accordance with §119.0701, Florida Statutes, CRI, when acting on behalf of the County, shall, as required by Florida law:

- Keep and maintain public records required by the County to perform the Services.
- Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Florida law or as otherwise provided by law.
- Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following completion of the Agreement if CRI does not transfer the records to the County.
- Upon completion of the Agreement, transfer, at no cost, to the County all public records in possession of CRI or keep and maintain public records required by the County to perform the Services. If CRI transfers all public records to the County upon completion of the Agreement, CRI shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CRI keeps and maintains public records upon completion of the Agreement, CRI shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the County's information technology systems.

**IF CRI HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CRI'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE COUNTY'S PUBLIC RECORDS CUSTODIAN AT [publicrecordsrequest@@alachuacounty.us](mailto:publicrecordsrequest@@alachuacounty.us) OR (352) 384-3132 OR 12 SE 1st STREET, GAINESVILLE, FL 32601.**

## **REQUEST FOR DISCLOSURE**

In the event that we are requested or required to disclose any confidential information by law, a subpoena or order issued by a court of competent jurisdiction, other governmental or regulatory authority, or professional standards (each, an "Order") or are requested or required to disclose any of the confidential information by a non-governmental third party ("Third-Party Demand"), we shall, where

legally permissible and reasonably practicable, give you reasonable notice of the Order or Third-Party Demand so that you may seek a protective order or other appropriate remedy at your sole expense, or waive our compliance with the applicable confidentiality provisions of this MSA. In the event you direct us not to make the disclosure, you agree to defend, reimburse, and hold us harmless from any costs or expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, out-of-pocket expenses of any kind, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege; provided, however, we retain the sole discretion, after consultation with our legal counsel, to determine whether or not, and to what extent, to comply with or otherwise address any Order or Third-Party Demand.

## **DATA SECURITY**

In the interest of facilitating our services to you, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, we employ measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this relationship.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network, other collaborative virtual workspaces, or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows the parties hereto to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this MSA or any related Engagement Letter(s), you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of third-party vendors supplying these tools and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or force majeure, copies of which you have provided to us pursuant to this MSA or any related Engagement Letter(s), we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

## **DISPUTE RESOLUTION**

In the event of a dispute between the parties, which arises out of or relates to this MSA or any related Engagement Letter(s), the breach thereof or the services provided or to be provided hereunder or in the related Engagement Letter(s), if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation, or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

## **LIMITATION OF LIABILITY**

EXCEPT AS PROVIDED IN THIS MSA, WE SHALL NOT BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, SPECIAL, PUNITIVE, OR ANCILLARY DAMAGES OF ANY KIND ALLEGED AS A RESULT OF ANY CAUSE OF ACTION ARISING FROM OR IN ANY WAY RELATED TO THIS MSA (WHICH INCLUDES, FOR CLARIFICATION, ALL RELEVANT AND AFFECTED ENGAGEMENT LETTER(S)), WHETHER FOR BREACH OF CONTRACT, TORT, OR OTHERWISE. UNLESS OTHERWISE STATED IN THIS AGREEMENT, THE PARTIES AGREE THAT OUR TOTAL CUMULATIVE LIABILITY (INCLUDING OUR EMPLOYEES, DIRECTORS, OFFICERS, OR AGENTS), SHALL NOT EXCEED THE AMOUNT OF FEES EARNED BY US RELATED TO THE RELEVANT SERVICE(S) (AS SPECIFIED IN THE AFFECTED ENGAGEMENT LETTER(S)) DURING THE TWELVE MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM, AS SUCH AMOUNT SHALL SERVE AS A REASONABLE PROSPECTIVE ESTIMATE OF ANY DAMAGES WHICH YOU MAY SUFFER THROUGH ANY BREACH BY US OF THE TERMS OF THIS MSA, AS SUCH DAMAGES MAY BE SPECULATIVE OR IMPOSSIBLE TO CALCULATE. IF THERE ARE UNPAID FEES OWED TO US, THIS CUMULATIVE LIABILITY WILL BE REDUCED BY THE VALUE OF THE UNPAID FEES WITH NO ADDITIONAL INTEREST OR CHARGES, AS WE RETAIN THE RIGHT TO OFFSET ANY SUMS CLAIMED AS DUE AND OWED BY YOU, BY ANY SUMS TO WHICH WE ARE LEGALLY ENTITLED. THIS LIMITATION SHALL APPLY WHETHER OR NOT FURTHER DAMAGES ARE FORESEEABLE, OR WHETHER EITHER PARTY (OR ITS EMPLOYEES, AGENTS, OFFICERS, OR DIRECTORS) HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. Nothing contained in this Agreement shall constitute a waiver by the Client of its sovereign immunity or the provisions or limitation of liability contained in §768.28, Florida Statutes.

## **GOVERNING LAW AND VENUE**

This MSA and any underlying Engagement Letter(s), including but not limited to, any act or omission of CRI pursuant to the MSA and/or any work by CRI shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any claim, civil action, or legal proceeding arising out of or in any way relating to this MSA or any underlying Engagement Letter(s), any act or omission of CRI pursuant to the MSA, and/or any other agreement(s) with CRI, must be brought in a state court having jurisdiction in Alachua County, Florida, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses or objections to venue and jurisdiction within Alachua County, Florida, including *forum non conveniens*.

## **STATUTE OF LIMITATIONS**

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the MSA or Engagement Letter(s)) for the filing of any requests for arbitration, lawsuit, or proceeding related to this MSA. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the MSA or Engagement Letter(s), whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

## **TERMINATION**

The MSA shall continue in full force and effect until terminated in accordance with this section. Either party has the right and sole discretion to terminate and withdraw from this MSA immediately upon at least five (5) business days written notice for any reason. Withdrawal or termination of this MSA constitutes withdrawal and termination from any and all related Engagement Letter(s).

Either party also has the right and sole discretion to withdraw for any reason from any specific engagement covered by an Engagement Letter upon at least five (5) business days written notice. Our withdrawal will release us from any obligation to complete the services covered by that Engagement Letter and will constitute completion of that engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of any termination and withdrawal of this MSA or any Engagement Letter(s).

## **DISCLOSURE TO AFFILIATES**

You consent to us using your financial, tax, and personal information to send to you by any medium: firm newsletters, surveys, press releases, invitations to our seminars, information regarding related services from affiliated companies and/or portfolio companies, and any other communication sent to some or all of our clients. You also consent to us sharing your financial, tax, and personal or confidential information with our affiliated companies and/or portfolio companies, unless exempt under Florida's laws on Public Records. This consent is not conditioned upon our providing services to you.

## **CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING**

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this MSA. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

## **SEVERABILITY**

If any provision of this MSA or any underlying Engagement Letter(s) is found by any court to be void or otherwise unenforceable, the remainder of this MSA and any underlying Engagement Letter(s) will

remain valid and enforceable as though such void or unenforceable provision were absent upon the date of its execution.

#### **COUNTERPARTS**

This MSA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument and shall become a binding agreement when one or more of the counterparts have been signed by each of the parties and delivered to the other party. Signatures provided by facsimile or electronically shall be valid and binding.

#### **MODIFICATION**

This MSA may be amended, modified, or supplemented only by written agreement executed by all parties. In the event of a conflict between the terms of this MSA and any Engagement Letter(s), the terms of this MSA shall supersede, unless the applicable Engagement Letter(s) specifically states otherwise and references this MSA.

#### **LATE FEES AND INTEREST**

Client agrees to pay all services, fees, and costs of any underlying engagement, and payment is due upon receipt of our invoice. We reserve the right, in our sole discretion, to impose late fees or interest on any balance that is past due. Failure to make timely payments may, upon notice, result in our termination of this MSA and any Engagement Letter(s).

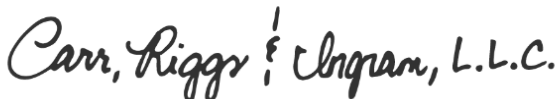
#### **ENTIRE AGREEMENT**

This Agreement, including all Engagement Letter(s) and all attachments, schedules, and exhibits hereto or thereto, all of which are incorporated herein by reference, constitutes the full and complete agreement between the parties concerning the subject matter hereof and supersedes all prior and contemporaneous understandings and writings with respect thereto. No additional terms contained in any purchase order, order acknowledgement, confirmation, delivery acknowledgement, similar document, other correspondence, or written or oral communication between the parties will be valid and such additional or conflicting terms are deemed rejected by the parties.

#### **CLIENT ACKNOWLEDGEMENT(S)**

If you acknowledge and agree with the terms of our agreement as described in this MSA, please indicate by executing.

Very truly yours,



CARR, RIGGS & INGRAM, L.L.C.



This agreement correctly sets forth the understanding of the Alachua County, Florida and Carr, Riggs & Ingram for the Master Services Agreement as described herein.

DocuSigned by:  
*Michele Lieberman*  
By: 0E708449BE5743D  
Michele Lieberman  
County Manager  
4/15/2024  
Date: \_\_\_\_\_

\_\_\_\_\_

APPROVED AS TO FORM:  
DocuSigned by:  
*Diana Johnson*  
0E707AC46776481  
Alachua County Attorney's Office