



AGREEMENT FOR FINANCIAL AUDIT SERVICES

THIS AGREEMENT FOR FINANCIAL AUDIT SERVICES is made between CARROLL COMMUNITY COLLEGE (“College”), 1601 Washington Road, Westminster, Maryland 21157, and CLIFTONLARSONALLEN LLP, (“CLA”), a Minnesota limited liability company, whose address is 1966 Greenspring Drive, Suite 300, Timonium, MD 21093, in consideration of the mutual promises set forth herein and other good and valuable consideration, receipt and sufficiency of which are hereby acknowledged.

A. TERM.

1. The term of this Agreement shall commence on the Effective Date set forth below and shall terminate on June 30, 2027 (“Original Term”). Thereafter, College will have the option to renew the contract for up to three (3) additional one (1) year periods (each a “Renewal Term”; “Term” as used herein shall mean the Original Term and all Renewal Terms as the context shall indicate). If College exercises its option to renew for subsequent years, it shall do so by written notice to CLA given a minimum sixty (60) days prior to expiration of the current Term. After the completion of the Renewal Term ending June 30, 2030, College must issue a new request for proposals.
2. If College chooses to exercise the option to renew for subsequent years, all elements of this Agreement will remain unchanged, subject to duly executed amendments entered pursuant to this Agreement; provided, however, than an updated cost proposal will be requested by College and provided by CLA a minimum of ninety (90) days prior to expiration of the then-current Term. College requires the rotation of the lead and reviewing partner every five (5) years, with a timeout of two (2) years.

B. SERVICES.

1. CLA hereby agrees to prepare and issue, with opinions as appropriate, to the Carroll Community College Board of Trustees and to The Carroll Community College Foundation, Inc. (the “Foundation”) Board of Directors the following audited financial reports (the “Services”) for the initial five (5) year fiscal years ending June 30, 2023; June 30, 2024; June 30, 2025; June 30, 2026; and June 30, 2027, in accordance with RFP No. CFY231022-01 and CLA’s Response to such RFP (collectively, “RFP”), copies of which are attached hereto as Appendix A and made a part hereof.
 - a. Annual Basic Financial Statements to the Board of Trustees of Carroll Community College. The audit must be conducted in accordance with auditing standards generally accepted in the United States of America.
 - b. A Single Audit of Carroll Community College as required by the Office of Management and Budget, Circular A133 (Audits of Institutions of Higher Education and Other Non-Profit Institutions).
 - c. Annual Financial Report to the Maryland Higher Education Commission (CC-4). This report to the Maryland Higher Education Commission must be prepared in accordance with all pertinent state regulations and requires the audit of enrollment data.
 - d. If significant and material weaknesses are identified, a management letter with College’s response.
 - e. Annual Financial Statements of The Carroll Community College Foundation, Inc.
 - f. If significant and material weaknesses are identified, a management letter with the Foundation’s response.
 - g. The Federal tax return (form 990) of The Carroll Community College Foundation, Inc.
2. The College’s audit must conform to the following audit guidelines:



- a. The generally accepted accounting principles issued by Governmental Accounting Standards Board (GASB).
 - b. The Maryland Higher Education Commission (MHEC) in the Code of Maryland Regulations – Title 13B and 13C and in Education Article, Title 16 (Community Colleges) of the Annotated Code of Maryland.
 - c. The Generally Accepted Government Auditing Standards issued by the U.S. General Accounting Office.
 - d. The provisions of OMB Circular A-133 Audits of Institutions of Higher Education and Other Nonprofit Organizations.
3. The Foundation’s audit must conform to the following audit guidelines:
 - a. The generally accepted accounting principles issued by the Financial Accounting Standards Board (FASB).
 - b. The MHEC in the Code of Maryland Regulations - Title 13B and 13C and the Education Article, Title 16 (Community Colleges) of the Annotated Code of Maryland.
 - c. In compliance with GASB Statement No. 14 and Statement No. 39, the Foundation is discretely presented with the College’s statements.
 4. By necessity, audits for both the College and the Foundation may be required to conform to other authoritative sources not specifically identified in this section or applicable updates available now or which may become available during the course of the audit(s) or period covered by the audits(s).
 5. All records, documentation, correspondence, etc. that may influence the financial statements being examined will be made available. All work must be performed on College premises. A work area with adequate space, lighting, and Wi-Fi service will be provided. Removal of College’s records or equipment from such premises is strictly prohibited. Use of or access to College’s equipment, which may be necessary in the performance of the audit, will be made available if requested in sufficient time to permit scheduling. CLA agrees to accept College’s June 30, 2022, fiscal balances as stated in the audit report of CliftonLarsonAllen LLP.
 6. A preliminary copy of the audit reports shall be reviewed with appropriate College staff before final reports are prepared.
 7. CLA’s auditors must make a formal presentation of the audited report and the management letter to the Board of Trustees and/or the Audit Committee of College and the Foundation.
 8. CLA must provide to College Adobe PDF files for the Basic Financial Statements with Management Letter, the Single Audit, the MHEC CC-4, and the Foundation Statements with Management letter, with signature pages showing handwritten signatures.
 9. All costs to prepare, reproduce, deliver, and/or mail audit reports shall be borne and paid by CLA. The following are estimates of the number of copies of each audit required. By necessity, additional copies may be required by recipients specified here or other parties, and costs to provide additional copies will be borne and paid by CLA:

Reports:	No. of Copies
Annual Basic Financial Statements of the College	30
Management Letter (when required)	30
Single Audit as required by Budget Circular A133 (Audits of Institutions of Higher Education and Other Non-Profit Institutions)	10
Annual Financial Report to the MHEC (CC-4)	12
Annual Financial Statements and management letter (when required) for the Foundation (each)	30



10. CLA will do all confirmation work and all associated costs will be borne and paid for by CLA. This includes the work and costs to prepare and mail confirmations.
11. The following is a schedule of reports and due dates. These dates are reflective of the FY22 audit and are subject to change in subsequent years based upon the date in which the College Board of Trustees is scheduled to meet in October of each year. Pre-audit planning conferences are expected during April/May and post-audit conferences are arranged to discuss areas of mutual concern.

Final, bound copies of Annual Basic Financial Statements	October 1
Final, bound copies of Single Audits as required by the Office of Management and Budget, Circular A133 (Audits of Institutions of Higher Education and Other Non-Profit Institutions)	December 31
Final, bound copies of Annual Financial Report to MHEC	October 1
Final, bound copies of Management Letters	October 1
Final, bound copies of Annual Financial Statements and Management Letters for Foundation	October 1

12. CLA’s original working papers shall remain the property of CLA and shall be retained by CLA for a period of seven (7) years; provided, however, that College or its appointed representatives shall have the right to review and/or duplicate the working papers upon request to CLA.
13. The terms of this Agreement may be suspended or declared null and void, at the option of the Board of Trustees of College, in whole or with respect to any fiscal year(s), in the event the Legislative Auditor submits notification of intent to conduct the required annual audit of College as provided in Section 16-315 of the Education Article of the Annotated Code of Maryland. College shall not be required to pay any fees or costs to CLA for any fiscal year in which the annual audit is conducted by the Legislative Auditor, provided, however, that College shall pay any out-of-pocket expenses incurred by CLA prior to the date of College’s notice to CLA of the Legislative Auditor’s intent.
14. The following contacts, or their designees if identified in writing, shall be the main contacts regarding all information pertaining to the Services. CLA must be able to communicate via email with College. Email correspondence is the preferred method of communication between College’s representative and CLA’s representative.

College:
 Name: Chuck Bednar, Coordinator of Procurement
 Email: cbednar@carrollcc.edu
 Phone: (410) 386-8047

CLA:
 Name: Christina Bowman, CPA, Principal
 Email: christina.bowman@CLAconnect.com
 Phone: (410) 308-8064

C. PROFESSIONAL FEES.

1. Maximum Fees for Services shall be as follows, including all costs. No additional compensation is provided if the anticipated hours are exceeded.



<i>Maximum Fee for:</i>	Fiscal 2023	Fiscal 2024	Fiscal 2025	Fiscal 2026	Fiscal 2027
Annual Financial Statements, Schedules, and Management Letter to the Board of Trustees for Carroll Community College	\$37,000	\$38,100	\$39,200	\$40,400	\$41,600
Single Audit for the College	\$10,550	\$10,900	\$11,200	\$11,500	\$11,800
Annual Financial Report to Maryland Higher Education Commission (MHEC CC-4)	\$8,800	\$9,100	\$9,400	\$9,700	\$10,000
Other cost (if applicable) CLA Technology Fee (5%)	\$2,818	\$2,905	\$2,990	\$3,080	\$3,170
Subtotal for the College	\$59,168	\$61,005	\$62,790	\$64,680	\$66,570
Annual Financial Statements for the Carroll Community College Foundation	\$8,900	\$9,200	\$9,500	\$9,800	\$10,100
IRS Form 990 and Maryland Personal Property Tax Return	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Other cost (if applicable) CLA Technology Fee (5%)	\$595	\$610	\$625	\$640	\$655
Subtotal for the Foundation	\$12,495	\$12,810	\$13,125	\$13,440	\$13,755
Combined Total	\$71,663	\$73,815	\$75,915	\$78,120	\$80,325

Please indicate:
 Estimated number of days on campus to conduct yearly audit: 5-10 days Anticipated number of total hours (hours both on and off campus) to complete yearly audit: 500-600 per year

- Any additional charges and costs not included in the Services will be mutually agreed upon up front in writing. Reimbursable travel expenses, if any, will be approved in writing in advance and will be paid in accordance with Maryland Standard Travel Regulations, Code of Maryland Regulations 23.02.01.
- College agrees to pay CLA's invoices within thirty (30) days of the later of (a) the date that the invoice is received by College or (b) the first day on which College is open for business following receipt of such invoice. CLA will submit to College an invoice for Services. Invoices will be sent to College at the following address:

Carroll Community College
 Accounts Payable
 1601 Washington Avenue
 Westminster, Maryland 21157

- Title 15, Subtitle 1 of the State Finance and Procurement Article of the Annotated Code of Maryland governs payment.
- CLA acknowledges that College is exempt from Maryland Retail Sales Tax and Federal Excise Tax. CLA shall be responsible for the payment of all applicable taxes resulting from any activities hereunder, including but not limited to any applicable amusement and/or sales taxes.
- College shall not be responsible for payment of CLA's consultants and subcontractors, if any. CLA agrees to indemnify, defend, and hold College harmless from all claims, losses, and damages, including court costs and attorneys' fees, College may suffer as a result of CLA's failure to pay its consultants and subcontractors.



D. INSURANCE.

1. Within ten (10) days of execution of this Agreement, CLA shall supply to College a current Certificate(s) of Insurance, including the policy number(s), the name(s) of the insurer(s) and insurance manager(s), the effective date(s) and the coverage amounts required herein, evidencing the following insurance coverages:
 - a. Commercial Automobile Liability insurance covering CLA's owned, non-owned, and hired vehicles used in the performance of the Services with a combined single limit of five million dollars (\$5,000,000);
 - b. Commercial General Liability coverage, including but not limited to injury and death, property damage to College and to property of other persons, premises/operations, contractual and products/completed operations coverage with minimum limits of one million dollars (\$1,000,000) per occurrence and three million dollars (\$3,000,000) annual aggregate limit;
 - c. Professional Liability insurance, with a minimum limit of one million dollars (\$1,000,000) and an annual aggregate of three million dollars (\$3,000,000);
 - d. Commercial Umbrella coverage with a limit of no less than five million dollars (\$5,000,000) covering liability over the limits of the respective liability policies; and
 - e. Worker's Compensation with Employer's Liability (including Occupational Disease coverage) as required by law with limits of not less than one million dollars (\$1,000,000).
 - f. The total of required liability limits may be satisfied by combination of the limits of a primary policy and an umbrella following the form of the underlying policy(ies).
2. All liability and umbrella insurance policies shall name Carroll Community College and The Carroll Community College Foundation, Inc. as Certificate Holders. All policies except Workers' Compensation and Professional Liability shall name Carroll Community College, The Carroll Community College Foundation, Inc., The County Commissioners for Carroll County, Maryland, the State of Maryland and their respective trustees, officials, officers, directors, employees, and agents ("Additional Insureds") as additional insureds by endorsement. The Certificate(s) shall expressly state that all policies shall be primary and non-contributory with regard to any insurance carried by College and that all policies, including Worker's Compensation policies, shall include a waiver of subrogation in favor of Carroll Community College.
3. The Certificate(s) of Insurance shall be issued by an insurance carrier(s) licensed by the State of Maryland, rated at least A VII by AM Best Company, and shall state that the insurance coverages evidenced by the Certificate will not be cancelled or materially altered except after thirty (30) days written notice has been received by College. All policies shall stipulate that CLA's failure to comply with reporting provisions of the policies shall not affect coverage afforded to Additional Insureds. Any deductibles or self-insured retentions above one thousand dollars (\$1,000) shall be declared to and approved by College, and CLA shall reduce or eliminate such deductibles or self-insured retentions as respects Additional Insureds.
4. If any policies are written on a claims made basis rather than an occurrence basis, such insurance shall continue through the term of the Agreement and for a period of three (3) years thereafter, and CLA shall demonstrate through Certificates of Insurance that CLA has maintained continuous coverage with the same or original insurer or shall purchase, at its sole expense, (a) an Extended Reporting Period Endorsement (also, known as Tail Coverage) or (b) Prior Dates Coverage from a new insurer with a retroactive date back to the date of, or prior to, the inception of the agreement. CLA and its consultants and subcontractors must provide acceptable Certificate(s) of Insurance within ten (10) days of contract



award and for two (2) years following fulfillment of the contract (or three [3] years if claims made) listing all required insurance.

5. All consultants and subcontractors hired by CLA to perform Services under this Agreement shall carry the same insurance coverages and limits as are required by CLA and shall name CLA and College as additional insureds on such consultants' and subcontractor's policies.
6. CLA shall not commence work under this Agreement until College has approved its Certificate(s) of Insurance, and CLA and all consultants and subcontractors shall maintain the insurance coverages required hereunder at all times during the Term. CLA shall not allow any subcontractor to commence work hereunder until all insurance has been obtained and approved by College.
7. In the event CLA fails to maintain and keep in force the insurance required herein, College shall have the right, but not the obligation, to secure coverage for its protection at the expense of CLA.
8. CLA assumes full responsibility for all damages or claims of damage for injury to persons, property or equipment that may result from any service performed hereunder, and CLA agrees that such responsibility is not limited in scope or amount to the limits and types of insurance required in this Agreement. Approval of insurance by College shall not relieve, decrease, limit, or quantify the contractual or tort liability of CLA hereunder.
9. The duties arising under this paragraph shall survive the termination of this Agreement.

E. INDEMNIFICATION.

1. CLA hereby agrees to indemnify, defend, and hold harmless Carroll Community College, The County Commissioners for Carroll County, Maryland, the State of Maryland, The Carroll Community College Foundation, Inc., and their respective trustees, officials, officers, employees, agents, directors, volunteers, successors and assigns from all claims, causes of action, suits, liabilities, damages, losses, demands, costs, expenses, or judgments, including courts costs and attorneys' fees, directly caused by negligent or willful acts or omissions of CLA, its consultants and subcontractors, or their agents and employees, except as a result of the sole negligence of College.
2. CLA further agrees to indemnify, defend, and hold harmless The County Commissioners for Carroll County, Maryland, the State of Maryland, The Carroll Community College Foundation, Inc., and Carroll Community College, and their respective commissioners, trustees, officials, officers, employees, agents, directors, volunteers, successors and assigns against all claims, losses, and damages due to property damage, injuries, or death caused by CLA's vehicles on and immediately adjacent to College's premises.
3. The duties arising under this paragraph shall survive the termination of this Agreement.



F. CONFIDENTIALITY.

1. CLA acknowledges that it may come into possession of or become acquainted with certain confidential and/or proprietary information (“Confidential Information”) of College, its employees, and students. Confidential Information shall include all business information, marketing and sales information, strategies, business practices, and any and all employee and student data. College’s delivery of Confidential Information does not operate as a waiver of any applicable statutory or common law privileges or protections. CLA and its consultants and subcontractors shall treat such Confidential Information as strictly confidential and propriety information of College. In the event of a breach by CLA, its consultants or subcontractors of any Confidential Information, in addition to and not in limitation of any other property rights, remedies or damages available to College at law or in equity, College shall be entitled to a preliminary injunction, permanent injunction, and/or any other injunctive relief or court-imposed restraints necessary to restrain such breach. CLA expressly consents to such relief without the necessity of College posting any bond or showing any actual damages.
2. CLA acknowledges that confidentiality in handling information made available to it in the performance of this Agreement is of paramount concern and that students’ records are protected under the Family Educational Rights and Privacy Act of 1974, as amended (“FERPA”). CLA warrants that it will take all reasonable means to protect this Confidential Information, including student records and personally identifiable information. CLA is bound by FERPA not to re-disclose this information to any other party by any means and shall indemnify and hold harmless College for any violation of FERPA by CLA or its consultants and subcontractors. Any breach of confidentiality by CLA or its contractors and subcontractors is cause for immediate termination of this Agreement.

G. RECORD RETENTION. CLA shall maintain books and records relating to the subject matter of this Agreement, including but not limited to all charges to College and all other records required to be provided to College hereunder, for a period of three (3) years from the date of final payment under this Agreement.

H. TERMINATION.

1. College may terminate this Agreement, without cause or liability, completely or in part, upon written notice to CLA given not less than sixty (60) days prior to termination. College will be responsible for all reasonable, allowable, and allocable costs associated with the Agreement up to the date of termination and any reasonable, allowable, and allocable costs associated with termination of the Agreement. College will not seek reimbursement for unused portions of prepaid items, subscriptions, and or services. CLA shall not be reimbursed for any anticipatory profits that have not been earned up to the date of termination.
2. College, at its own discretion, by written notice of default to CLA, may terminate the whole or any part of the Agreement for any one of the following circumstances:
 - a. If CLA fails to perform within the agreed timeframe or any approved extension thereof; or
 - b. If CLA fails to satisfactorily perform any of the provisions of the Agreement or fails to make progress to endanger performance of the Agreement in accordance with its terms and, in either of these two circumstances, does not cure such failure within a period of fifteen (15) days after receipt of notice from the Procurement Manager specifying such failure.

In the event College terminates the Agreement for default, in whole or in part, College may procure substitute performance upon terms and in whatever manner it deems appropriate; and CLA shall be liable to College for any excess costs for substitute performance; provided that CLA shall continue the performance of the Agreement to the extent not terminated under the provisions of this clause.



If the Agreement is terminated for default, College may require CLA to transfer title and deliver to College, in the manner, at the times, and to the extent, if any, directed by the Procurement Manager, (y) the fabricated or unfabricated parts, work in progress, completed work, supplies, and other material produced as a part of, or acquired in connection with the performance of, the work terminated by the notice of termination, and (z) the completed or partially completed plans, drawings, information, and other property that, if the Agreement had been completed, would have been required to be furnished to College; and CLA shall, upon direction of the Procurement Manager, protect and preserve property in the possession of CLA in which Carroll has an interest. Payment for completed supplies delivered to and accepted by College shall be at the contract price. Payment for manufacturing materials delivered to and accepted by College and for the protection and preservation of property shall be in an amount agreed upon by CLA and Procurement Manager. College may withhold from amounts otherwise due CLA hereunder such sum as the Procurement Manager determines to be necessary to protect College against loss because of outstanding liens or claims of former lien holders.

3. College is a public institution of higher education and its budget is subject to funding by governmental entities. This Agreement is subject to the continued appropriation of sufficient funds for this Agreement by the College's appropriating authority. Lack of funding shall be grounds for immediate termination of this Agreement. College shall promptly provide CLA written notice if a non-appropriation occurs.
- I. NOTICE. Any notices that either party may be required or shall desire to give hereunder shall be in writing and deemed to be effective when delivered personally with written receipt; or transmitted by electronic means with acknowledgement of receipt; or mailed by certified or registered mail, postage prepaid, return receipt requested; or delivered by a nationally recognized overnight carrier, to the party to whom notice is to be given at the address first given above or such other address as such party shall have given written notice.
- J. ASSIGNMENT. CLA may not assign, transfer, convey, sublet, or otherwise dispose of this Agreement or its rights, title or interest hereunder to any other person, company or corporation without College's prior written consent and approval; and such consent shall not be unreasonably withheld or delayed. Unless otherwise agreed in writing by College, the assignee shall bear all costs incurred by College, directly or indirectly, in connection with or as a result of such an assignment.
- K. FORCE MAJEURE. Neither party shall be responsible for delays or failure to perform hereunder resulting from causes beyond the control and without the fault or negligence of such party, including without limitation floods, earthquakes, hurricanes, tornadoes, tsunami, volcano, emergency weather conditions, or acts of God; epidemics, pandemics or quarantines; terrorism, war, riots, civil unrest, or insurrection; fire, explosion, on-site mechanical difficulties (e.g., a power failure), cyberattacks, failure of public or private telecommunications networks, or power disruptions; blockades, strikes or delay in delivery of necessary materials or equipment; governmental action or inaction; or any other circumstances of like character, or any situation whereby the performance of either party would be inadvisable, commercially impracticable, illegal, or impossible; providing that the nonperforming party gives the other party prompt written notice, with full details, following the occurrence of the cause relied upon and makes all commercially reasonable efforts to remove such causes of nonperformance promptly and perform whenever such force majeure has ceased. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay.



- L. PROMOTIONS AND ADVERTISING. Unless specifically authorized in writing by College, CLA shall have no right to use and shall not use the name of College or its official seal or logos in any of its advertising, publicity or promotions or express or imply any endorsement of CLA's services or products by College.
- M. COMPLIANCE WITH LAWS.
1. CLA and its consultants and subcontractors shall comply with all applicable Federal, State, and local laws, ordinances, rules and regulations, including without limitation, applicable provisions of the Education Article and the State Finance and Procurement Article of the Annotated Code of Maryland and the Code of Maryland Regulations (COMAR).
 2. CLA and its consultants and subcontractors shall comply with all policies and procedures of College while present on the College campus.
 3. CLA, its employees, contractors, and subcontractors and their personnel shall conduct themselves in a manner consistent with an academic working and learning environment, including but not limited to prohibiting any form of discrimination or harassment by its employees or employees of any consultant or subcontractor because of race, color, sex, sexual orientation, national origin, religion, pregnancy, disability, age, genetic information, military service, gender, gender identity, or any other class protected by Federal, State or local law.
 4. College provides a number of programs that involve minor children, including the Children's Learning Center and Kids@Carroll. The State of Maryland requires certain child sex offenders to register with the State and with the local law enforcement agency in the county in which they will reside, work, or attend school. If a child sex offender, as determined by the definitions contained in the Criminal Law Article of the Annotated Code of Maryland, is employed by CLA, CLA is prohibited from assigning that employee to perform any type of service for College. Violation of this provision may result in termination of this Agreement for cause.
 5. CLA agrees to comply, at no additional expense, with all applicable Executive orders and Federal, State, regional and local laws, ordinances, rules, and regulations in effect as of the date of this Agreement and as they may be promulgated or amended from time to time, including but not limited to the equal employment opportunity clause set forth in 41 CFR 60-250.4.
 6. CLA warrants that it and its contractors and subcontractors do not and shall not knowingly hire, recruit, or refer for a fee for employment, under this Agreement or any subcontract, an undocumented noncitizen and shall not hire any individual without complying with the requirements of the Immigration Reform and Control Act of 1986 ("IRCA"). This includes but is not limited to any verification and record keeping requirements. CLA shall indemnify and save College, its trustees and employees harmless from any loss, costs, damages, or other expenses suffered or incurred by College, its trustees and employees by reason of CLA's or its consultants' and subcontractors' noncompliance with IRCA. CLA shall defend College, its trustees and employees in any proceeding, action, or suit brought against College, its trustees and employees, including but not limited to administrative and judicial proceedings, arising out of or alleging noncompliance of CLA or its consultants and subcontractors with IRCA. CLA acknowledges that it is CLA's responsibility to obtain, and maintain for the applicable period, all certifications and verifications as required by law.
- N. SMOKE AND TOBACCO-FREE. College is a smoke and tobacco free environment. Smoking, vaping, and/or tobacco use is prohibited in College-owned or leased buildings and off-campus sites operated by the College; all College property including parking lots, athletic fields, and amphitheater; and College-owned and hired vehicles. Tobacco and smoking products restricted from use include, but are not limited to, cigarettes,



cigars, pipes, bidi, clove cigarettes, dip, chew, snuff, snus, and electronic cigarettes. This use prohibition extends to CLA's employees, students, agents, and consultants and subcontractors.

O. INTERPRETATION.

1. CLA's status under this Agreement will be that of an independent contractor. Neither CLA nor anyone CLA furnishes or uses to perform Services hereunder shall be considered an employee, joint venturer, partner, or agent of College for purposes of worker's compensation or any other purpose; and neither party shall incur any financial or other obligations or bind the other party in any manner whatsoever, either express or implied.
2. This Agreement, any purchase orders issued in connection herewith, and any other documents incorporated herein by reference, constitute the entire agreement between College and CLA with respect to the subject matter hereof, superseding completely any oral or written communications not expressly incorporated herein. No amendment, modification or supplement of this Agreement shall be binding unless executed, in writing, by all of the parties hereto. In the event of a conflict of interpretation between this Agreement and the RFP or any purchase orders for Services by CLA hereunder issued subsequent to this Agreement, the following order of documents shall prevail: This Agreement as amended, applicable purchase orders, RFP.
3. This Agreement shall be construed and interpreted according to Maryland law, without regard to conflicts of law; and venue and personal jurisdiction for any disputes shall lie in courts located in the State of Maryland.
4. If any term of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, this Agreement, including all remaining terms, will remain in full force and effect as if such invalid or unenforceable term had never been included.
5. The remedies reserved to College in this Agreement are cumulative and are in addition to any other remedies available at law. No failure or delay by either party in exercising any rights, power, or remedy under this Agreement shall operate as a waiver of any such right, power, or remedy.
6. Headings are used in this Agreement for convenience only and shall not affect any construction or interpretation of this Agreement.
7. This Agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to constitute one and the same Agreement. The parties may exchange signatures by digital or electronic signature, facsimile, or email, which shall be given the same legal force as an original. The parties agree that the digital or electronic signatures appearing on this Agreement are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

END OF PAGE. SIGNATURES APPEAR ON THE NEXT PAGE.



IN WITNESS WHEREOF, this Agreement is executed by an authorized representative of each party and shall be effective as of the date of the last signature set forth below (the “Effective Date”).

COLLEGE:
CARROLL COMMUNITY COLLEGE

By: Alan Schuman
Alan Schuman
Executive Vice President for Administration
Date: 3/29/23

CONTRACTOR:
CLIFTONLARSONALLEN LLP

By: Christina Bowman
Name: Christina Bowman
Title: Principal
Date: March 29, 2023

Appendix A— RFP

4/29/2019-jco-td-ds/jb | 8/31/2022-ds | 10/3/2022-ds
3/28/2023-ds/jb



APPENDIX A

RFP NO. CFY231022-01 FINANCIAL AUDIT SERVICES
AND CONTRACTOR'S RESPONSE THERETO