



togetherforbetter

CLARK COUNTY, NEVADA

**RFP NO. 607431-24
AUDIT SERVICES**

CROWE LLP
NAME OF FIRM
KATHERINE V. LAI, PARTNER
DESIGNATED CONTACT, NAME AND TITLE (Please type or print) .
650 TOWN CENTER DRIVE SUITE 740 COSTA MESA, CALIFORNIA 92626
ADDRESS OF FIRM INCLUDING CITY, STATE AND ZIP CODE
(714) 668-5376
(AREA CODE) AND TELEPHONE NUMBER
(312) 899-5300
(AREA CODE) AND FAX NUMBER
Kathy.lai@crowe.com
E-MAIL ADDRESS

RFP 607431-24
AUDIT SERVICES

This Contract is made and entered into this _____ day of _____, 20____, by and between CLARK COUNTY, NEVADA (COUNTY), CLARK COUNTY DEPARTMENT OF AVIATION (DOA), REGIONAL FLOOD CONTROL DISTRICT (RFCD) (hereinafter referred to as AGENCIES) and CROWE LLP (hereinafter referred to as PROVIDER), for AUDIT SERVICES hereinafter referred to as PROJECT).

WITNESSETH:

WHEREAS, this Contract represents the requirements of Clark County, Nevada, Clark County Department of Aviation and Regional Flood Control District. Each agency reserves the right to approve insurance, award and renew the Contract separately for its own estimated spend. The failure of one agency to award or renew does not negate the rights or remedies of the other agencies under this Contract;

WHEREAS, PROVIDER has the personnel and resources necessary to accomplish the PROJECT within the required schedule and the fee schedule contained herein, including all travel, lodging, meals and miscellaneous expenses; and

WHEREAS, PROVIDER has the required licenses and/or authorizations pursuant to all federal, State of Nevada and local laws in order to conduct business relative to this Contract.

NOW, THEREFORE, AGENCIES and PROVIDER agree as follows:

SECTION I: TERM OF CONTRACT

AGENCIES agree to retain PROVIDER for the period from date of award through March 31, 2028, with the option to renew for four (4), one-year periods subject to the provisions of Sections II and VIII herein. During this period, PROVIDER agrees to provide services as required by AGENCIES within the scope of this Contract.

SECTION II: COMPENSATION AND TERMS OF PAYMENT

A. Compensation

AGENCIES agree to pay PROVIDER for the performance of services described in the Scope of Work (**Exhibit A**) in accordance with the Fee Schedule contained in **Exhibit D**. It is expressly understood that the entire work defined in Exhibit A must be completed by PROVIDER and it shall be PROVIDER'S responsibility to ensure that hours and tasks are properly budgeted so the entire PROJECT is completed for the said fee.

B. Terms of Payments

1. Each invoice received by AGENCIES must include a Progress Report based on actual work performed to date in accordance with the completion of tasks indicated in Exhibit A, Scope of Work or Exhibit D, Fee Schedule.
2. Payment of invoices will be made within thirty (30) calendar days after receipt of an accurate invoice that has been reviewed and approved by AGENCIES.
3. AGENCIES, at their discretion, may not approve or issue payment on invoices if PROVIDER fails to provide the following information required on each invoice:
 - a. The title of the PROJECT as stated in Exhibit A, Scope of Work, AGENCIES' Contract Number, Project Number, Purchase Order Number, Invoice Date, Invoice Period, Invoice Number, and the Payment Remittance Address.
 - b. For time and materials contracts, time is to be defined as an hourly rate prorated to the 1/4 hour for invoicing purposes. If applicable, copies of all receipts, bills, statements, and/or invoices pertaining to reimbursable expenses such as; airline itineraries, car rental receipts, cab and shuttle receipts, and statement of per diem rate being requested must accompany any invoices containing travel expenses. Maximum reimbursable travel expenses under this Contract shall be defined and set at the current U.S. GSA's CONUS rates at the time of travel. CONUS rates may be found at the following website: <http://www.gsa.gov/portal/category/21287>.
 - c. Expenses not defined in Exhibit A, Scope of Work, or expenses greater than the per diem rates will not be paid without prior written authorization by AGENCIES.

- d. A "BUDGET SUMMARY COMPARISON" which outlines the total amount PROVIDER was awarded, the amount expended to date, the current invoice amount, the total expenditures, and the remaining award balance must accompany all invoices.
- e. AGENCIES' representative shall notify PROVIDER in writing within fourteen (14) calendar days of any disputed amount included on the invoice. PROVIDER must submit a new invoice for the undisputed amount which will be paid in accordance with paragraph B.2 above. Upon mutual resolution of the disputed amount PROVIDER will submit a new invoice for the agreed to amount and payment will be made in accordance with paragraph B.2 above.
4. No penalty will be imposed on AGENCIES if AGENCIES fail to pay PROVIDER within thirty (30) calendar days after receipt of a properly documented invoice, and AGENCIES will receive no discount for payment within that period.
5. In the event that legal action is taken by AGENCIES or PROVIDER based on a disputed payment, the prevailing party shall be entitled to reasonable attorneys' fees and costs subject to AGENCIES' available unencumbered budgeted appropriations for the PROJECT.
6. With the exception of errors or omissions related to financial statements and supporting documentation, AGENCIES shall subtract from any payment made to PROVIDER all damages, costs and expenses caused by PROVIDER'S negligence, resulting from or arising out of errors or omissions in PROVIDER'S work products, which have not been previously paid to PROVIDER.
7. AGENCIES shall not provide payment on any invoice PROVIDER submits after six (6) months from the date PROVIDER performs services, provides deliverables, and/or meets milestones, as agreed upon in Exhibit A, Scope of Work.
8. Invoices shall be submitted to:
Clark County: Clark County Comptroller's Office, 500 South Grand Central Parkway, 3rd Floor, Las Vegas, Nevada 89155.
Department of Aviation: Accounts Payable, P.O. Box 11004, Las Vegas, Nevada 89111-1004 or accountspayable@lasairport.com
Regional Flood Control District: Regional Flood Control District, 600 South Grand Central Parkway, Suite 300, Las Vegas, Nevada 89106
9. AGENCIES offer electronic payment to all suppliers. Payments will be deposited directly into your bank account via the Automated Clearing House (ACH) network. PROVIDER will be provided information on how to enroll at time of award.

C. AGENCIES' Fiscal Limitations

1. The content of this section shall apply to the entire Contract and shall take precedence over any conflicting terms and conditions and shall limit AGENCIES' financial responsibility as indicated in Sections 2 and 3 below.
2. Notwithstanding any other provisions of this Contract, this Contract shall terminate and AGENCIES' obligations under it shall be extinguished at the end of the fiscal year in which AGENCIES fails to appropriate monies for the ensuing fiscal year sufficient for the payment of all amounts which will then become due.
3. AGENCIES' total liability for all charges for services which may become due under this Contract is limited to the total maximum expenditure(s) authorized in AGENCIES' purchase order(s) to PROVIDER.

SECTION III: SCOPE OF WORK

Services to be performed by PROVIDER for the PROJECT shall consist of the work described in the Scope of Work as set forth in Exhibit A of this Contract.

SECTION IV: CHANGES TO SCOPE OF WORK

- A. AGENCIES may at any time request changes within the general scope of this Contract and in the services or work to be performed. If such changes cause an increase or decrease in PROVIDER'S cost or time required for performance of any services under this Contract, PROVIDER shall notify AGENCIES in writing within thirty (30) calendar days from the date of

receipt by PROVIDER of notification of change. An equitable adjustment limited to an amount within current unencumbered budgeted appropriations for the PROJECT shall be made and this Contract shall be amended in writing accordingly. Any claim of PROVIDER for the adjustment under this clause must be submitted in writing within thirty (30) calendar days from the date of receipt by PROVIDER of notification of change unless COUNTY grants a further period of time before the date of final payment under this Contract.

- B. No services for which an additional compensation will be charged by PROVIDER shall be furnished without the written authorization of AGENCIES.

SECTION V: RESPONSIBILITY OF PROVIDER

- A. It is understood that in the performance of the services herein provided for, PROVIDER shall be, and is, an independent contractor, and is not an agent, representative or employee of AGENCIES and shall furnish such services in its own manner and method except as required by this Contract. Further, PROVIDER has and shall retain the right to exercise full control over the employment, direction, compensation and discharge of all persons employed by PROVIDER in the performance of the services hereunder. PROVIDER shall be solely responsible for, and shall indemnify, defend and hold AGENCIES harmless from all matters relating to the payment of its employees, including compliance with social security, withholding and all other wages, salaries, benefits, taxes, demands, and regulations of any nature whatsoever.
- B. PROVIDER shall appoint a Manager, upon written acceptance by AGENCIES, who will manage the performance of services. All of the services specified by this Contract shall be performed by the Manager, or by PROVIDER'S associates and employees under the personal supervision of the Manager. Should the Manager, or any employee of PROVIDER be unable to complete his or her responsibility for any reason, PROVIDER must obtain written approval by AGENCIES prior to replacing him or her with another equally qualified person. If PROVIDER fails to make a required replacement within thirty (30) calendar days, AGENCIES may terminate this Contract for default.
- C. PROVIDER has, or shall, retain such employees as it may need to perform the services required by this Contract. Such employees shall not be employed by AGENCIES.
- D. PROVIDER agrees that its officers and employees shall cooperate with AGENCIES in the performance of services under this Contract and shall be available for consultation with AGENCIES at such reasonable times with advance notice as to not conflict with their other responsibilities.
- E. PROVIDER shall follow AGENCIES' standard procedures as followed by AGENCIES' staff in regard to programming changes; testing; change control; and other similar activities.
- F. PROVIDER shall be responsible for the professional quality, technical accuracy, timely completion, and coordination of all services furnished by PROVIDER, its subcontractors and its and their principals, officers, employees and agents under this Contract. In performing the specified services, PROVIDER shall follow practices consistent with generally accepted professional and technical standards.
- G. It shall be the duty of PROVIDER to assure that all products of its effort are technically sound and in conformance with all pertinent Federal, State and Local statutes, codes, ordinances, resolutions and other regulations. PROVIDER will not produce a work product which violates or infringes on any copyright or patent rights. PROVIDER shall, without additional compensation, correct or revise any errors or omissions in its work products.
 - 1. Permitted or required approval by AGENCIES of any products or services furnished by PROVIDER shall not in any way relieve PROVIDER of responsibility for the professional and technical accuracy and adequacy of its work.
 - 2. AGENCIES's review, approval, acceptance, or payment for any of PROVIDER'S services herein shall not be construed to operate as a waiver of any rights under this Contract or of any cause of action arising out of the performance of this Contract, and PROVIDER shall be and remain liable in accordance with the terms of this Contract and applicable law for all damages to AGENCIES caused by PROVIDER'S performance or failures to perform under this Contract.

- H. All materials, information, and documents, whether finished, unfinished, drafted, developed, prepared, completed, or acquired by PROVIDER for AGENCIES relating to the services to be performed hereunder and not otherwise used or useful in connection with services previously rendered, or services to be rendered, by PROVIDER to parties other than AGENCIES shall become the property of AGENCIES and shall be delivered to AGENCIES' representative upon completion or termination of this Contract, whichever comes first. PROVIDER shall not be liable for damages, claims, and losses arising out of any reuse of any work products on any other project conducted by AGENCIES. AGENCIES shall have the right to reproduce all documentation supplied pursuant to this Contract. Any claim of PROVIDER for the adjustment under this clause must be submitted in writing within thirty (30) calendar days from the date of receipt by PROVIDER of notification of change unless AGENCIES grant a further period of time before the date of final payment under this Contract. PROVIDER'S work papers, reports and internal communications are and shall remain the sole and exclusive property of PROVIDER.
- I. The rights and remedies of AGENCIES provided for under this section are in addition to any other rights and remedies provided by law or under other sections of this Contract.

SECTION VI: SUBCONTRACTS

- A. Services specified by this Contract shall not be subcontracted by PROVIDER, without prior written approval of AGENCIES.
- B. Approval by AGENCIES of PROVIDER'S request to subcontract, or acceptance of, or payment for, subcontracted work by AGENCIES shall not in any way relieve PROVIDER of responsibility for the professional and technical accuracy and adequacy of the work. PROVIDER is liable for all damages to AGENCIES caused by negligent performance or non-performance of work under this Contract by PROVIDER'S subcontractor or its sub-subcontractor.
- C. The compensation due under Section II shall not be affected by AGENCIES' approval of PROVIDER'S request to subcontract.

SECTION VII: RESPONSIBILITY OF AGENCIES

- A. AGENCIES agree that its officers and employees will cooperate with PROVIDER in the performance of services under this Contract and will be available for consultation with PROVIDER at such reasonable times with advance notice as to not conflict with their other responsibilities.
- B. The services performed by PROVIDER under this Contract shall be subject to review for compliance with the terms of this Contract by AGENCIES' representative:
Clark County: Anna Danchik, Comptroller's Office, telephone number (702) 455-3323 or their designee.
Clark County Department of Aviation: Tyler McHenry, Managing Director – Finance (702) 261-5177 or their designee.
Regional Flood Control District: Jessica Honour, telephone number (702) 685-0000 or their designee.
AGENCIES' representative may delegate any or all of their responsibilities under this Contract to appropriate staff members and will inform PROVIDER by written notice before the effective date of each such delegation.
- C. The review comments of AGENCIES' representative may be reported in writing as needed to PROVIDER. It is understood that AGENCIES' representative's review comments do not relieve PROVIDER from the responsibility for the professional and technical accuracy of all work delivered under this Contract.
- D. AGENCIES will assist PROVIDER in obtaining data on documents from public officers or agencies, and from private citizens and/or business firms, whenever such material is necessary for the completion of the services specified by this Contract.
- E. PROVIDER will not be responsible for accuracy of information or data supplied by AGENCIES or other sources to the extent such information or data would be relied upon by a reasonably prudent PROVIDER.

SECTION VIII: TIME SCHEDULE

If PROVIDER'S performance of services is delayed or if PROVIDER'S sequence of tasks is changed, PROVIDER shall notify AGENCIES' representative in writing of the reasons for the delay and prepare a revised schedule for performance of services. The revised schedule is subject to AGENCIES' written approval. Notwithstanding the preceding sentence, Provider's timely performance under this Agreement is dependent upon the fulfilment by the County of all of the County's obligations and responsibilities under the Agreement and the applicable Project.

SECTION IX: SUSPENSION AND TERMINATION

A. Suspension

AGENCIES may suspend performance by PROVIDER under this Contract for such period of time as AGENCIES, at their sole discretion, may prescribe by providing written notice to PROVIDER at least ten (10) business days prior to the date on which AGENCIES wishes to suspend. Upon such suspension, AGENCIES will pay PROVIDER its compensation, based on the percentage of the PROJECT completed and earned until the effective date of suspension, less all previous payments. PROVIDER shall not perform further work under this Contract after the effective date of suspension until receipt of written notice from AGENCIES to resume performance. In the event AGENCIES suspends performance by PROVIDER for any cause other than the error or omission of the PROVIDER, for an aggregate period in excess of thirty (30) business days, PROVIDER shall be entitled to an equitable adjustment of the compensation payable to PROVIDER under this Contract to reimburse PROVIDER for additional costs occasioned as a result of such suspension of performance by AGENCIES based on appropriated funds and approval by AGENCIES.

B. Termination

1. This Contract may be terminated in whole or in part by either party in the event of substantial failure or default of the other party to fulfill its obligations under this Contract through no fault of the terminating party; but only after the other party is given:
 - a. the opportunity to cure;
 - b. not less than ten (10) calendar days written notice of intent to terminate; and
 - c. an opportunity for consultation with the terminating party prior to termination.
2. Termination for Convenience
 - a. This Contract may be terminated in whole or in part by AGENCIES for its convenience; but only after PROVIDER is given:
 - i. not less than ten (10) calendar days written notice of intent to terminate; and
 - ii. an opportunity for consultation with AGENCIES prior to termination.
 - b. If termination is for AGENCIES' convenience, AGENCIES will pay PROVIDER that portion of the compensation which has been earned as of the effective date of termination but no amount will be allowed for anticipated profit on performed or unperformed services or other work.
3. Termination for Default
 - a. If termination for substantial failure or default is effected by AGENCIES, AGENCIES will pay PROVIDER that portion of the compensation which has been earned as of the effective date of termination but:
 - i. No amount will be allowed for anticipated profit on performed or unperformed services or other work; and
 - ii. Any payment due to PROVIDER at the time of termination may be adjusted to the extent of any additional costs occasioned to AGENCIES by reason of PROVIDER'S default.
 - b. Upon receipt or delivery by PROVIDER of a termination notice, PROVIDER shall promptly discontinue all services affected (unless the notice directs otherwise) and deliver or otherwise make available to AGENCIES' representative, copies of all deliverables as provided in Section V, paragraph H.
 - c. If after termination for failure of PROVIDER to fulfill contractual obligations it is determined that PROVIDER has not so failed, the termination shall be deemed to have been effected for the convenience of AGENCIES.
4. Upon termination, AGENCIES may take over the work and execute the same to completion by agreement with another party or otherwise. In the event PROVIDER shall cease conducting business, AGENCIES will have the right to make an unsolicited offer of employment to any employees of PROVIDER assigned to the performance of this Contract.
5. The rights and remedies of AGENCIES and PROVIDER provided in this section are in addition to any other rights and remedies provided by law or under this Contract.

6. Neither party shall be considered in default in the performance of its obligations hereunder, nor any of them, to the extent that performance of such obligations, nor any of them, is prevented or delayed by any cause, existing or future, which is beyond the reasonable control of such party. Delays arising from the actions or inactions of one or more of PROVIDER'S principals, officers, employees, agents, subcontractors, vendors or suppliers are expressly recognized to be within PROVIDER'S control.

SECTION X: INSURANCE

- A. PROVIDER shall obtain and maintain the insurance coverage required in **Exhibit B** incorporated herein by this reference. PROVIDER shall comply with the terms and conditions set forth in Exhibit B and shall include the cost of the insurance coverage in their prices.
- B. PROVIDER is required to give thirty (30) calendar days' notice to AGENCIES of any changes in coverage. If PROVIDER fails to maintain any of the insurance coverage required herein, AGENCIES may withhold payment, order PROVIDER to stop the work, declare PROVIDER in breach, suspend or terminate Contract.

SECTION XI: NOTICES

Any notice required to be given hereunder shall be deemed to have been given when received by the party to whom it is directed by personal service, hand delivery, certified U.S. mail, return receipt requested or facsimile, at the following addresses:

TO CLARK COUNTY: Anna Danchik, Comptroller
 500 South Grand Central Parkway
 3rd Floor
 Las Vegas, Nevada 89155

TO CLARK COUNTY Rosemary A. Vassiliadis, Director of Aviation
DEPARTMENT OF AVIATION: 5757 Wayne Newton Boulevard
 Las Vegas, Nevada 89119

TO REGIONAL FLOOD Jessica Honour, Budget & Finance Director
CONTROL DISTRICT: 600 South Grand Central Parkway
 Suite 300
 Las Vegas, Nevada 89106

TO PROVIDER: Katherine V. Lai, Partner
 650 Town Center Drive
 Suite 740
 Costa Mesa, California 92626

SECTION XII: MISCELLANEOUS

- A. Independent Contractor
- PROVIDER acknowledges that PROVIDER and any subcontractors, agents or employees employed by PROVIDER shall not, under any circumstances, be considered employees of AGENCIES, and that they shall not be entitled to any of the benefits or rights afforded employees of AGENCIES, including, but not limited to, sick leave, vacation leave, holiday pay, Public Employees Retirement System benefits, or health, life, dental, long-term disability or workers' compensation insurance benefits. AGENCIES will not provide or pay for any liability or medical insurance, retirement contributions or any other benefits for or on behalf of PROVIDER or any of its officers, employees or other agents.

B. Immigration Reform and Control Act

In accordance with the Immigration Reform and Control Act of 1986, PROVIDER agrees that it will verify the identity and employment eligibility of anyone employed under this Contract.

C. Non-Discrimination/Public Funds

The Board of AGENCIES Commissioners (BCC) is committed to promoting full and equal business opportunity for all persons doing business in Clark AGENCIES. PROVIDER acknowledges that AGENCIES has an obligation to ensure that public funds are not used to subsidize private discrimination. PROVIDER recognizes that if they or their subcontractors are found guilty by an appropriate authority of refusing to hire or do business with an individual or company due to reasons of race, color, religion, sex, sexual orientation, gender identity or gender expression, age, disability, national origin, or any other protected status, AGENCIES may declare PROVIDER in breach of the Contract, terminate the Contract, and designate PROVIDER as non-responsible.

D. Assignment

Any attempt by PROVIDER to assign or otherwise transfer any interest in this Contract without the prior written consent of AGENCIES shall be void.

E. Indemnity

PROVIDER does hereby agree to defend, indemnify, and hold harmless AGENCIES and their employees, officers and agents of AGENCIES from any liabilities, damages, losses, claims, actions or proceedings, including, without limitation, reasonable attorneys' fees, that are caused by the negligence, errors, omissions, recklessness or intentional misconduct of PROVIDER or the employees or agents of PROVIDER in the performance of this Contract; except that in no event will this provision apply to require PROVIDER to indemnify any party (i) for the accuracy or completeness of any financial statements, (ii) for AGENCIES' noncompliance with any laws or regulations, or (iii) any acts or omissions by AGENCIES or their employees, officers or agents.

F. Governing Law

Nevada law shall govern the interpretation of this Contract.

G. Gratuities

1. AGENCIES may, by written notice to PROVIDER, terminate this Contract if it is found after notice and hearing by AGENCIES that gratuities (in the form of entertainment, gifts, or otherwise) were offered or given by PROVIDER or any agent or representative of PROVIDER to any officer or employee of AGENCIES with a view toward securing a contract or securing favorable treatment with respect to the awarding or amending or making of any determinations with respect to the performance of this Contract.
2. In the event this Contract is terminated as provided in Paragraph 1 hereof, AGENCIES shall be entitled:
 - a. to pursue the same remedies against PROVIDER as it could pursue in the event of a breach of this Contract by PROVIDER; and
 - b. as a penalty in addition to any other damages to which it may be entitled by law, to exemplary damages in an amount (as determined by AGENCIES) which shall be not less than three (3) nor more than ten (10) times the costs incurred by PROVIDER in providing any such gratuities to any such officer or employee.
3. The rights and remedies of AGENCIES provided in this clause shall not be exclusive and are in addition to any other rights and remedies provided by law or under this Contract.

H. Audits

The performance of this Contract by PROVIDER is subject to review by AGENCIES to ensure contract compliance. PROVIDER agrees to provide AGENCIES any and all information requested that relates to the performance of this Contract. All requests for information will be in writing to PROVIDER. Both PROVIDER and AGENCIES will exercise reasonable efforts to meet the time schedule. Failure to provide the information requested within the timeline provided in the written information request may be considered a material breach of Contract and be cause for suspension and/or termination of the Contract.

- I. Covenant
PROVIDER covenants that it presently has no interest and that it will not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Contract. PROVIDER further covenants, to its knowledge and ability, that in the performance of said services no person having any such interest shall be employed.
- J. Confidential Treatment of Information
PROVIDER shall preserve in strict confidence any information obtained, assembled or prepared in connection with the performance of this Contract.
- K. ADA Requirements
All work performed or services rendered by PROVIDER shall comply with the Americans with Disabilities Act standards adopted by AGENCIES. All facilities built prior to January 26, 1992 must comply with the Uniform Federal Accessibility Standards; and all facilities completed after January 26, 1992 must comply with the Americans with Disabilities Act Accessibility Guidelines.
- L. Subcontractor Information
PROVIDER shall provide a list of the Minority-Owned Business Enterprise (MBE), Women-Owned Business Enterprise (WBE), Physically-Challenged Business Enterprise (PBE), Small Business Enterprise (SBE), Veteran Business Enterprise (VET), Disabled Veteran Business Enterprise (DVET), and Emerging Small Business Enterprise (ESB) subcontractors for this Contract utilizing the attached format (**Exhibit C**). The information provided in Exhibit C by PROVIDER is for AGENCIES' information only.
- M. Disclosure of Ownership Form
PROVIDER agrees to provide the information on the attached Disclosure of Ownership/Principals form prior to any contract and/or contract amendment to be awarded by the Governing Board of AGENCIES.
- N. Authority
AGENCIES are bound only by AGENCIES agents acting within the actual scope of their authority. AGENCIES are not bound by actions of one who has apparent authority to act for AGENCIES. The acts of AGENCIES' agents which exceed their contracting authority do not bind AGENCIES.
- O. Force Majeure
PROVIDER shall be excused from performance hereunder during the time and to the extent that it is prevented from obtaining, delivering, or performing, by acts of God, fire, war, loss or shortage of transportation facilities, lockout or commandeering of raw materials, products, plants or facilities by the government. PROVIDER shall provide AGENCIES satisfactory evidence that nonperformance is due to cause other than fault or negligence on its part.
- P. Severability
If any terms or provisions of Contract shall be found to be illegal or unenforceable, then such term or provision shall be deemed stricken and the remaining portions of Contract shall remain in full force and effect.
- Q. HIPAA - Confidentiality Regarding Participants
PROVIDER shall maintain the confidentiality of any information relating to participants, AGENCIES' Employees, or third parties, (added) in accordance with any applicable laws and regulations, including, but not limited to, the requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Attached hereto as **Exhibit E**, and incorporated by reference herein, is a HIPAA Business Associate Agreement, executed by the parties in accordance with the requirements of this sub-section. PROVIDER agrees to sign the attached HIPAA Business Associate Agreement" prior to award of Contract.
- R. Non-Endorsement
As a result of the selection of PROVIDER to supply goods or services, AGENCIES is neither endorsing nor suggesting that PROVIDER'S service is the best or only solution. PROVIDER agrees to make no reference to AGENCIES in any literature, promotional material, brochures, sales presentations, or the like, without the express written consent of AGENCIES.

S. Public Records

AGENCIES is a public agency as defined by state law, and as such, is subject to the Nevada Public Records Law (Chapter 239 of the Nevada Revised Statutes). Under the law, all of AGENCIES' records are public records (unless otherwise declared by law to be confidential) and are subject to inspection and copying by any person. All Contract documents are available for review following the award of the Contract.

T. Companies that Boycott Israel

PROVIDER certifies that, at the time it signed this Contract, it was not engaged in, and agrees for the duration of the Contract, not to engage in, a boycott of Israel. Boycott of Israel means, refusing to deal or conduct business with, abstaining from dealing or conducting business with, terminating business or business activities with or performing any other action that is intended to limit commercial relations with Israel; or a person or entity doing business in Israel or in territories controlled by Israel, if such an action is taken in a manner that discriminates on the basis of nationality, national origin or religion. It does not include an action which is based on a bona fide business or economic reason; is taken pursuant to a boycott against a public entity of Israel if the boycott is applied in a nondiscriminatory manner; or is taken in compliance with or adherence to calls for a boycott of Israel if that action is authorized in 50 U.S.C. § 4607 or any other federal or state law.

IN WITNESS WHEREOF, the parties have caused this Contract to be executed the day and year first above written.

AGENCIES:

CLARK COUNTY, NEVADA

By: _____
JESSICA COLVIN
Chief Financial Officer

DATE

APPROVED AS TO FORM:

STEVEN B. WOLFSON
District Attorney

By: *Sarah Schaerrer*
Sarah Schaerrer (Apr 3, 2025 07:57 PDT)
SARAH SCHAERRER
Deputy District Attorney

04/03/2025

DATE

CLARK COUNTY DEPARTMENT OF AVIATION

By: _____
ROSEMARY A. VASSILIADIS
Director of Aviation

DATE

By: _____
JOHN P. WITUCKI
Senior Attorney

DATE

REGIONAL FLOOD CONTROL DISTRICT

By: _____
ANDREW R. TRELEASE, P.E., CFM
General Manager / Chief Engineer

DATE

By: _____
CHRISTOPHER FIGGINS
Attorney

DATE

PROVIDER:

CROWE LLP

By: *Katherine V. Lai*
KATHERINE V. LAI
Partner

04/02/2025

DATE

**RFP 607431-24
EXHIBIT A
SCOPE OF WORK**

PROVIDER shall submit a Letter of Engagement (LOE) to AGENCIES for each specific engagement. The LOE shall include, but not be limited to, the following:

- A. Identification of the service to be rendered
- B. Specification of the responsibilities of the auditor
- C. Constraints on the accounting firm
- D. Deadlines
- E. Description of any assistance to be provided by the client
- F. Interactions with specialists, internal auditors, and the predecessor auditor needed to conduct the audit
- G. A disclaimer describing the limits of the audit.
- H. A description of the basis for fees
- I. Ownership and accessibility of the auditor's files to external parties

Should there be any conflict of terms between this Contract and any LOE received by AGENCIES, the terms of this Contract shall prevail.

RFP 607431-24
EXHIBIT B
INSURANCE REQUIREMENTS

TO ENSURE COMPLIANCE WITH THE CONTRACT DOCUMENT, PROVIDER SHOULD FORWARD THE FOLLOWING INSURANCE CLAUSE AND SAMPLE INSURANCE FORM TO THEIR INSURANCE AGENT PRIOR TO PROPOSAL SUBMITTAL.

- A. **Format/Time:** PROVIDER shall provide AGENCIES with Certificates of Insurance, per the sample format (page B-3), for coverage as listed below, and endorsements affecting coverage required by this Contract within **ten (10) business days** after AGENCIES'S written request for insurance. All policy certificates and endorsements shall be signed by a person authorized by that insurer and who is licensed by the State of Nevada in accordance with NRS 680A.300. All required aggregate limits shall be disclosed and amounts entered on the Certificate of Insurance and shall be maintained for the duration of the Contract and any renewal periods.
- B. **Best Key Rating:** AGENCIES requires insurance carriers to maintain during the Contract term, a Best Key Rating of A.VII or higher, which shall be fully disclosed and entered on the Certificate of Insurance.
- C. **Owner Coverage:** AGENCIES, its officers and employees must be expressly covered as additional insured's except on Workers' Compensation or Professional Liability. PROVIDER'S insurance shall be primary with respect to AGENCIES, its officers and employees.
- D. **Endorsement/Cancellation:** PROVIDER'S general liability and automobile liability insurance policy shall be endorsed to recognize specifically PROVIDER'S contractual obligation of additional insured to AGENCIES and must note that AGENCIES will be given thirty (30) calendar days advance notice by certified mail "return receipt requested" of any policy changes, cancellations, or any erosion of insurance limits. Either a copy of the additional insured endorsement, or a copy of the policy language that gives AGENCIES automatic additional insured status must be attached to any certificate of insurance. ***Policy number must be referenced on endorsement or the form number must be referenced on certificate.***
- E. **Deductibles:** All deductibles and self-insured retentions shall be fully disclosed in the Certificates of Insurance. *If the deductible is "zero" it must still be referenced on the certificate.*
- F. **Aggregate Limits:** If aggregate limits are imposed on bodily injury and property damage, then the amount of such limits must not be less than \$2,000,000.
- G. **Commercial General Liability:** Subject to Paragraph F of this Exhibit, PROVIDER shall maintain limits of no less than \$1,000,000 combined single limit per occurrence for bodily injury (including death), personal injury and property damages. Commercial general liability coverage shall be on a "per occurrence" basis only, not "claims made," and be provided either on a Commercial General Liability or a Broad Form Comprehensive General Liability (including a Broad Form CGL endorsement) insurance form. Policies must contain a primary and non-contributory clause and must contain a waiver of subrogation endorsement. ***A separate copy of the waiver of subrogation endorsement must be provided. A separate copy of the additional insured endorsement is required and must be provided for Commercial General Liability. Policy number must be referenced on endorsement or the form number must be referenced on certificate.***
- H. **Automobile Liability:** Subject to Paragraph F of this Exhibit, PROVIDER shall maintain limits of no less than \$1,000,000 combined single limit per occurrence for bodily injury and property damage to include, but not be limited to, coverage against all insurance claims for injuries to persons or damages to property which may arise from services rendered by PROVIDER and **hired and non-owned** used for the performance of services under this Contract. ***A separate copy of the additional insured endorsement is required and must be provided for Automobile Liability policies. Policy number must be referenced on endorsement or the form number must be referenced on certificate.***
- I. **Professional Liability:** PROVIDER shall maintain limits of no less than \$4,000,000 per claim and an aggregate of \$4,000,000. If the professional liability insurance provided is on a Claims Made Form, then the insurance coverage required must continue for a period of five (5) years beyond the completion or termination of this Contract. Any retroactive date must coincide with or predate the beginning of this and may not be advanced without the consent of AGENCIES.
- J. **Workers' Compensation:** PROVIDER shall obtain and maintain for the duration of this Contract, a work certificate and/or a certificate issued by an insurer qualified to underwrite workers' compensation insurance in the State of Nevada, in accordance with Nevada Revised Statutes Chapters 616A-616D, inclusive, provided, however, a PROVIDER that is a Sole Proprietor shall be required to submit an affidavit (Attachment 1) indicating that PROVIDER has elected not to be included in the terms, conditions and provisions of Chapters 616A-616D, inclusive, and is otherwise in compliance with those terms, conditions and provisions.
- K. **Failure to Maintain Coverage:** If PROVIDER fails to maintain any of the insurance coverage required herein, AGENCIES may withhold payment, order PROVIDER to stop the work, declare PROVIDER in breach, suspend or terminate the Contract.
- L. **Additional Insurance:** PROVIDER is encouraged to purchase any such additional insurance as it deems necessary.

- M. **Damages:** PROVIDER is required to remedy all injuries to persons and damage or loss to any property of AGENCIES, caused in whole or in part by PROVIDER, their subcontractors or anyone employed, directed or supervised by PROVIDER.
- N. **Cost:** PROVIDER shall pay all associated costs for the specified insurance. The cost shall be included in the price(s).
- O. **Insurance Submittal Address:** All Insurance Certificates requested shall be sent to the Clark County Purchasing and Contracts Division, Attention: Insurance Coordinator at 500 South Grand Central Parkway, 4th Floor, Las Vegas, Nevada 89155
- P. **Insurance Form Instructions:** The following information must be filled in by PROVIDER'S Insurance Company representative:
1. Insurance Broker's name, complete address, phone and fax numbers.
 2. PROVIDER'S name, complete address, phone and fax numbers.
 3. Insurance Company's Best Key Rating
 4. Commercial General Liability (Per Occurrence)
 - (A) Policy Number
 - (B) Policy Effective Date
 - (C) Policy Expiration Date
 - (D) Each Occurrence (\$1,000,000)
 - (E) Personal & Advertising Injury (\$1,000,000)
 - (F) General Aggregate (\$2,000,000)
 5. Automobile Liability (Hired and Non-Owned Auto)
 - (G) Policy Number
 - (H) Policy Effective Date
 - (I) Policy Expiration Date
 - (J) Combined Single Limit (\$1,000,000)
 6. Worker's Compensation
 7. Professional Liability
 - (K) Policy Number
 - (L) Policy Effective Date
 - (M) Policy Expiration Date
 - (N) Per claim (\$4,000,000)
 - (O) Aggregate (\$4,000,000)
 8. Description: RFP Number and Name of Contract (must be identified on the initial insurance form and each renewal form).
 9. Certificate Holder:

Clark County, Nevada
c/o Purchasing and Contracts Division
Government Center, Fourth Floor
500 South Grand Central Parkway
P.O. Box 551217
Las Vegas, Nevada 89155-1217
 10. Appointed Agent Signature to include license number and issuing state.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER		CONTACT NAME:	
1. INSURANCE BROKER'S NAME ADDRESS		PHONE (A C No. Ext.): BROKER'S PHONE NUMBER	FAX (A C No.): BROKER'S FAX NUMBER
		E-MAIL ADDRESS: BROKER'S EMAIL ADDRESS	
		INSURER(S) AFFORDING COVERAGE	
		NAIC #	
INSURED		3.	
2. PROVIDER'S NAME ADDRESS PHONE & FAX NUMBERS		INSURER A:	
		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	
		Company's Best Key Rating	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADD'L INSR	SUBR W'D	POLICY NUMBER	POLICY EFF (MM/DD/YY)	POLICY EXP (MM/DD/YY)	LIMITS
4.	GENERAL LIABILITY			(A)	(B)	(C)	EACH OCCURRENCE \$(D) 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR.	X					PERSONAL & ADV INJURY \$(E) 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$(F) 2,000,000
	<input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC						
5.	AUTOMOBILE LIABILITY			(G)	(H)	(I)	COMBINED SINGLE LIMIT (Ea accident) \$(J) 1,000,000
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	X					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> SCHEDULED AUTOS						PROPERTY DAMAGE (Per accident) \$
	<input checked="" type="checkbox"/> HIRED AUTOS						\$
	<input checked="" type="checkbox"/> NON-OWNED AUTOS						DEDUCTIBLE MAXIMUM \$ 25,000
6.	WORKER'S COMPENSATION AND EMPLOYERS' LIABILITY Y/N						WC STATUTORY LIMITS OTHER \$
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A					E.L. EACH ACCIDENT \$
	describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - E.A. EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$
7.	PROFESSIONAL LIABILITY			(K)	(L)	(M)	PER CLAIM \$(N) 4,000,000
							AGGREGATE \$(O) 4,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

8. RFP NO.607431-24; AUDIT SERVICES**9. CERTIFICATE HOLDER****CANCELLATION**

CLARK AGENCIES, NEVADA
C/O PURCHASING AND CONTRACTS DIVISION
GOVERNMENT CENTER, FOURTH FLOOR
500 S. GRAND CENTRAL PARKWAY
P.O. BOX 551217
LAS VEGAS, NV 89155-1217

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

10. AUTHORIZED REPRESENTATIVE

@ 1988-2010 ACORD CORPORATION. All rights reserved.

ACORD 25 (2010/05)

The ACORD name and logo are registered marks of ACORD

POLICY NUMBER: _____

COMMERCIAL GENERAL AND AUTOMOBILE LIABILITY

RFP NUMBER AND CONTRACT NAME:

THIS ENDORSEMENT CHANGED THE POLICY. PLEASE READ IT CAREFULLY
ADDITIONAL INSURED – DESIGNATED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY AND AUTOMOBILE LIABILITY COVERAGE PART.

SCHEDULE

Name of Person or Organization:

CLARK AGENCIES, NEVADA
C/O PURCHASING & CONTRACTS DIVISION
500 S. GRAND CENTRAL PKWY 4TH FL
PO BOX 551217
LAS VEGAS, NEVADA 89155-1217

(If no entry appears above, information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

WHO IS AN INSURED (Section II) is amended to include as an insured the person or organization shown in the Schedule as an insured but only with respect to liability arising out of your operations or premises owned by or rented to you.

CLARK AGENCIES, NEVADA, ITS OFFICERS, EMPLOYEES AND VOLUNTEERS ARE INSURED WITH RESPECT TO LIABILITY ARISING OUT OF THE ACTIVITIES BY OR ON BEHALF OF THE NAMED INSURED IN CONNECTION WITH THIS PROJECT.

RFP 607431-24
EXHIBIT C
SUBCONTRACTOR INFORMATION

DEFINITIONS:

- **MINORITY OWNED BUSINESS ENTERPRISE (MBE):** An independent and continuing **Nevada** business for profit which performs a commercially useful function and is at least 51% owned and controlled by one or more minority persons of Black American, Hispanic American, Asian-Pacific American or Native American ethnicity.
- **WOMEN OWNED BUSINESS ENTERPRISE (WBE):** An independent and continuing **Nevada** business for profit which performs a commercially useful function and is at least 51% owned and controlled by one or more women.
- **PHYSICALLY CHALLENGED BUSINESS ENTERPRISE (PBE):** An independent and continuing **Nevada** business for profit which performs a commercially useful function and is at least 51% owned and controlled by one or more disabled individuals pursuant to the federal Americans with Disabilities Act.
- **SMALL BUSINESS ENTERPRISE (SBE):** An independent and continuing **Nevada** business for profit which performs a commercially useful function, is **not** owned and controlled by individuals designated as minority, women, or physically challenged, and where gross annual sales does not exceed \$2,000,000.
- **VETERAN OWNED ENTERPRISE (VET):** A Nevada business at least 51% owned/controlled by a veteran.
- **DISABLED VETERAN OWNED ENTERPRISE (DVET):** A Nevada business at least 51% owned/controlled by a disabled veteran.
- **EMERGING SMALL BUSINESS (ESB):** Certified by the Nevada Governor's Office of Economic Development effective January, 2014. Approved into Nevada law during the 77th Legislative session as a result of AB294.

It is our intent to utilize the following MBE, WBE, PBE, SBE, VET, DVET and ESB subcontractors in association with CONTRACT:

1.	Subcontractor Name: _____ Contact Person: _____ Telephone Number: _____ Description of Work: _____ Estimated Percentage of Total Dollars: _____ Business Type: <input type="checkbox"/> MBE <input type="checkbox"/> WBE <input type="checkbox"/> PBE <input type="checkbox"/> SBE <input type="checkbox"/> VET <input type="checkbox"/> DVET <input type="checkbox"/> ESB
2.	Subcontractor Name: _____ Contact Person: _____ Telephone Number: _____ Description of Work: _____ Estimated Percentage of Total Dollars: _____ Business Type: <input type="checkbox"/> MBE <input type="checkbox"/> WBE <input type="checkbox"/> PBE <input type="checkbox"/> SBE <input type="checkbox"/> VET <input type="checkbox"/> DVET <input type="checkbox"/> ESB
3.	Subcontractor Name: _____ Contact Person: _____ Telephone Number: _____ Description of Work: _____ Estimated Percentage of Total Dollars: _____ Business Type: <input type="checkbox"/> MBE <input type="checkbox"/> WBE <input type="checkbox"/> PBE <input type="checkbox"/> SBE <input type="checkbox"/> VET <input type="checkbox"/> DVET <input type="checkbox"/> ESB

☐ No MBE, WBE, PBE, SBE, VET, DVET, or ESB subcontractors will be used.

**RFP 607431-24
EXHIBIT D
PROJECT FEES**

Clark County/Regional Flood Control District Fees	Date of Award through Mar 31, 2026	Apr 1, 2026 through Mar 31, 2027	Apr 1, 2027 through Mar 31, 2028	Apr 1, 2028 through Mar 31, 2029	Apr 1, 2029 through Mar 31, 2030	Apr 1, 2030 through Mar 31, 2031	Apr 1, 2031 through Mar 31, 2032
Description of Personnel	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate
Partners	\$430	\$450	\$475	\$500	\$525	\$550	\$580
Managers	\$280	\$295	\$310	\$325	\$340	\$355	\$375
Supervisory Staff	\$200	\$210	\$220	\$230	\$240	\$250	\$265
Staff	\$160	\$165	\$175	\$185	\$195	\$205	\$215

Description of Services	Date of Award through Mar 31, 2026	Apr 1, 2026 through Mar 31, 2027	Apr 1, 2027 through Mar 31, 2028	Apr 1, 2028 through Mar 31, 2029	Apr 1, 2029 through Mar 31, 2030	Apr 1, 2030 through Mar 31, 2031	Apr 1, 2031 through Mar 31, 2032
Clark County Annual Audit Fee, excluding Uniform Guidance Single Audit	\$300,000	\$315,000	\$330,750	\$347,300	\$364,650	\$382,900	\$402,000
Clark County OMB Uniform Guidance Single Audit Fee (includes three major programs)	\$80,000	\$84,000	\$88,200	\$92,600	\$97,250	\$102,100	\$107,200
Regional Flood Control District Annual Audit Fee	\$30,000	\$31,500	\$33,100	\$34,700	\$36,500	\$38,300	\$40,200

**RFP 607431-24
EXHIBIT D
PROJECT FEES**

Department Of Aviation Fees	Date of Award through Mar 31, 2026	Apr 1, 2026 through Mar 31, 2027	Apr 1, 2027 through Mar 31, 2028	Apr 1, 2028 through Mar 31, 2029	Apr 1, 2029 through Mar 31, 2030	Apr 1, 2030 through Mar 31, 2031	Apr 1, 2031 through Mar 31, 2032
Description of Personnel	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate	Standard Hourly Rate
Partners	\$430	\$450	\$475	\$500	\$525	\$550	\$580
Managers	\$280	\$295	\$310	\$325	\$340	\$355	\$375
Supervisory Staff	\$200	\$210	\$220	\$230	\$240	\$250	\$265
Staff	\$160	\$165	\$175	\$185	\$195	\$205	\$215

Description of Services	Date of Award through Mar 31, 2026	Apr 1, 2026 through Mar 31, 2027	Apr 1, 2027 through Mar 31, 2028	Apr 1, 2028 through Mar 31, 2029	Apr 1, 2029 through Mar 31, 2030	Apr 1, 2030 through Mar 31, 2031	Apr 1, 2031 through Mar 31, 2032
Department Of Aviation Annual Audit Fee, excluding Uniform Guidance Single Audit	\$86,250	\$90,560	\$95,100	\$99,860	\$104,850	\$110,100	\$115,575
Department Of Aviation OMB Uniform Guidance Single Audit Fee (includes one major program)	\$17,250	\$18,110	\$19,020	\$19,970	\$20,970	\$22,020	\$23,115
Department Of Aviation FAA Passenger Facility Charge Audit Fee	\$11,500	\$12,080	\$12,680	\$13,320	\$13,980	\$14,680	\$15,410

A. Project Dependencies

- **NO ADDITIONAL CHARGE:** Routine telephone calls are considered part of the basic services.
- **NO ADDITIONAL CHARGE:** for access to our thought leadership e-communications, webinars and literature.
- **NO ADDITIONAL CHARGE:** for use of PROVIDER'S secure information-sharing tool (Exchange) to gather and track audit requests or for additional data analytics tools that PROVIDER incorporate into their audits.
- PROVIDER will not surprise AGENCIES with additional fees that have not been agreed to by all parties in advance. If a question results in significant research or additional work or if we are requested to perform a consulting project, such effort is billed separately. We will provide you with an estimate of fees for such services and obtain management approval before proceeding.
- PROVIDER'S fees for the Clark County Single Audit include three major programs and our fee for the Department of Aviation Single Audit includes one major program. Fees for additional major programs beyond what's included in the base fee, will be based on level of effort and agreed upon with management and PROVIDER before proceeding. Typically, the cost per additional major program ranges from \$15,000 - \$22,000.
- Fees include professional time for work associated with fieldwork, on-site and off-site performance and documentation of procedures, preparation of written drafts and final reports, and presentation of results at finance and management committee meetings.
- PROVIDER'S fee estimate assumes a risk-based approach to frequency and scope based on PROVIDER'S experience with similar organizations. If PROVIDER needs to assess most areas of the organization without rotating scope each year, then PROVIDER will likely need to re-evaluate their planned scope and related pricing.
- Significant changes in organizational status, operations, or processes not directly associated with asset growth could have a material impact on required engagement coverage. Balance sheet growth is expected, but material change, such as new lines of business, is not anticipated.
- No significant changes in regulatory or client expectations or actions are expected. Should significant change occur, PROVIDER will assess the impact on our services and fees. All fee adjustments will require approval by all parties in advance.
- PROVIDER may also utilize third-party providers used in the ordinary course of PROVIDER'S business operations, including without limitation, providers such as Microsoft, Rackspace, Crowe Horwath IT Services LLP (a subsidiary owned and controlled by PROVIDER), information security providers, and other ordinary-course third-party providers.

B. Fees for Additional Services

- Professional fees for special projects outside of the agreed-upon scope will be determined based on project factors, such as type of project, subject matter experience required, scope, and resource requirements. Prior to commencing additional services, PROVIDER will obtain AGENCIES' approval and agreement on the scoping and pricing.
- If PROVIDER is requested by AGENCIES, any third-party, or any other person or entity, by subpoena, investigation, other legal process, or other request to produce documents or testimony pertaining to Client or the Services, and PROVIDER is not named as a party in the proceeding, AGENCIES will pay PROVIDER for its professional time, plus out of pocket expenses, costs, and fees, as well as reasonable attorney fees, incurred in responding to such request.



RFP 607431-24
EXHIBIT E
Business Associate Agreement

This Agreement is made effective the date of the last signature below, by and between **Clark County, Nevada** (hereinafter referred to as "Covered Entity"), with its principal place of business at 500 S. Grand Central Parkway, Las Vegas, Nevada, 89155, and **CROWE LLP**, hereinafter referred to as "Business Associate", (individually, a "Party" and collectively, the "Parties").

WITNESSETH:

WHEREAS, Sections 261 through 264 of the federal Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, known as "the Administrative Simplification provisions," direct the Department of Health and Human Services to develop standards to protect the security, confidentiality and integrity of health information; and

WHEREAS, pursuant to the Administrative Simplification provisions, the Secretary of Health and Human Services issued regulations modifying 45 CFR Parts 160 and 164 (the "HIPAA Rules"); and

WHEREAS, the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5), pursuant to Title XIII of Division A and Title IV of Division B, called the "Health Information Technology for Economic and Clinical Health" ("HITECH") Act, as well as the Genetic Information Nondiscrimination Act of 2008 ("GINA," Pub. L. 110-233), provide for modifications to the HIPAA Rules; and

WHEREAS, the Secretary, U.S. Department of Health and Human Services, published modifications to 45 CFR Parts 160 and 164 under HITECH and GINA, and other modifications on January 25, 2013, the "Final Rule," and

WHEREAS, the Parties wish to enter into or have entered into an arrangement whereby Business Associate will provide certain services to Covered Entity, and, pursuant to such arrangement, Business Associate may be considered a "Business Associate" of Covered Entity as defined in the HIPAA Rules (the agreement evidencing such arrangement is entitled "Underlying Agreement"); and

WHEREAS, Business Associate will have access to Protected Health Information (as defined below) in fulfilling its responsibilities under such arrangement;

THEREFORE, in consideration of the Parties' continuing obligations under the Underlying Agreement, compliance with the HIPAA Rules, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound, the Parties agree to the provisions of this Agreement in order to address the requirements of the HIPAA Rules and to protect the interests of both Parties.

I. DEFINITIONS

"HIPAA Rules" means the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.

"Protected Health Information" means individually identifiable health information created, received, maintained, or transmitted in any medium, including, without limitation, all information, data, documentation, and materials, including without limitation, demographic, medical and financial information, that relates to the past, present, or future physical or mental health or condition of an individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual; and that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual. "Protected Health Information" includes without limitation "Electronic Protected Health Information" as defined below.

"Electronic Protected Health Information" means Protected Health Information which is transmitted by Electronic Media (as defined in the HIPAA Rules) or maintained in Electronic Media.

The following terms used in this Agreement shall have the same meaning as defined in the HIPAA Rules: Administrative Safeguards, Breach, Business Associate, Business Associate Agreement, Covered Entity, Individually Identifiable Health Information, Minimum Necessary, Physical Safeguards, Security Incident, and Technical Safeguards.

II. ACKNOWLEDGMENTS

Business Associate and Covered Entity acknowledge and agree that in the event of an inconsistency between the provisions of this Agreement and mandatory provisions of the HIPAA Rules, the HIPAA Rules shall control. Where provisions of this Agreement are different than those mandated in the HIPAA Rules, but are nonetheless permitted by the HIPAA Rules, the provisions of this Agreement shall control.

Business Associate acknowledges and agrees that all Protected Health Information that is disclosed or made available in any form (including paper, oral, audio recording or electronic media) by Covered Entity to Business Associate or is created or received by Business Associate on Covered Entity's behalf shall be subject to this Agreement.

Business Associate has read, acknowledges, and agrees that the Secretary, U.S. Department of Health and Human Services, published modifications to 45 CFR Parts 160 and 164 under HITECH and GINA, and other modifications on January 25, 2013, the "Final Rule," and the Final Rule significantly impacted and expanded Business Associates' requirements to adhere to the HIPAA Rules.

III. USE AND DISCLOSURE OF PROTECTED HEALTH INFORMATION

- (a) Business Associate agrees that all uses, and disclosures of Protected Health information shall be subject to the limits set forth in 45 CFR 164.514 regarding Minimum Necessary requirements and limited data sets.
- (b) Business Associate agrees to use or disclose Protected Health Information solely:
 - (i) For meeting its business obligations as set forth in any agreements between the Parties evidencing their business relationship; or
 - (ii) as required by applicable law, rule or regulation, or by accrediting or credentialing organization to whom Covered Entity is required to disclose such information or as otherwise permitted under this Agreement or the Underlying Agreement (if consistent with this Agreement and the HIPAA Rules).
- (c) Where Business Associate is permitted to use Subcontractors that create, receive, maintain, or transmit Protected Health Information; Business Associate agrees to execute a "Business Associate Agreement" with Subcontractor as defined in the HIPAA Rules that includes the same covenants for using and disclosing, safeguarding, auditing, and otherwise administering Protected Health Information as outlined in Sections I through VII of this Agreement (45 CFR 164.314).
- (d) Business Associate will acquire written authorization in the form of an update or amendment to this Agreement and Underlying Agreement prior to:
 - (i) Directly or indirectly receiving any remuneration for the sale or exchange of any Protected Health Information; or
 - (ii) Utilizing Protected Health Information for any activity that might be deemed "Marketing" under the HIPAA rules.

IV. SAFEGUARDING PROTECTED HEALTH INFORMATION

- (a) Business Associate agrees:
 - (i) To implement appropriate safeguards and internal controls designed to prevent the use or disclosure of Protected Health Information other than as permitted in this Agreement, the Underlying Agreement or by the HIPAA Rules.
 - (ii) To implement "Administrative Safeguards," "Physical Safeguards," and "Technical Safeguards" as defined in the HIPAA Rules designed to protect and secure the confidentiality, integrity, and availability of Electronic Protected Health Information (45 CFR 164.308, 164.310, 164.312). Business Associate shall document policies and procedures for safeguarding Electronic Protected Health Information in accordance with 45 CFR 164.316, as applicable.

- (iii) To notify Covered Entity of any attempted or successful unauthorized access, use, disclosure, modification, or destruction of information or interference with system operations in an information system ("Security Incident") upon discovery of the Security Incident; provided, however, that the Parties acknowledge and agree that this Section constitutes notice by Business Associate to Covered Entity of the ongoing existence and occurrence and attempted but Unsuccessful Security Incidents (as defined below) for which no additional notice to Covered Entity shall be required "Unsuccessful Security Incidents" shall include, but not limited to, pings and other broadcast attacks on Business Associate's firewall, port scans, unsuccessful log-on attempts, denials of service and any other combination of the above, so long as no such incident results in unauthorized access to, or use and disclosure of PHI.
- (b) When a known and confirmed impermissible acquisition, access, use, or disclosure of Protected Health Information ("Breach") occurs, Business Associate agrees:
 - (i) To notify the Covered Entity HIPAA Program Management Office within 15 days of discovery of the Breach, and
 - (ii) Within 15 business days of the discovery of the Breach, provide Covered Entity with all required content of notification in accordance with 45 CFR 164.410 and 45 CFR 164.404, and
 - (iii) To reasonably cooperate with Covered Entity's analysis and final determination on whether to notify affected individuals, media, or Secretary of the U.S. Department of Health and Human Services,
 - (iv) To pay all reasonable actual costs associated with the notification of affected individuals and reasonable actual costs associated with mitigating potential harmful effects to affected individuals.

V. RIGHT TO AUDIT

- (a) Business Associate agrees:
 - (i) To provide Covered Entity with timely and appropriate access to records, electronic records, HIPAA assessment questionnaires provide by Covered Entity, personnel, or facilities sufficient for Covered Entity to gain reasonable assurance that Business Associate is in compliance with the HIPAA Rules and the provisions of this Agreement. This access may be provided by Business Associate electronically if possible. If an audit does occur, the Covered Entity will include a follow up audit in approximately six months to a year after the original review. The follow up audit would only include a review of items identified in the original audit.
 - (ii) That in accordance with the HIPAA Rules, the Secretary of the U.S. Department of Health and Human Services has the right to review, audit, or investigate Business Associate's records, electronic records, facilities, systems, and practices related to safeguarding, use, and disclosure of Protected Health Information to ensure Covered Entity's or Business Associate's compliance with the HIPAA Rules.

VI. COVERED ENTITY REQUESTS AND ACCOUNTING FOR DISCLOSURES

- (a) At the Covered Entity's Request, Business Associate agrees:
 - (i) To comply with any requests for restrictions on certain disclosures of Protected Health Information pursuant to Section 164.522 of the HIPAA Rules to which Covered Entity has agreed and of which Business Associate is notified by Covered Entity.
 - (ii) To make available Protected Health Information to the extent and in the manner required by Section 164.524 of the HIPAA Rules. If Business Associate maintains Protected Health Information electronically, it agrees to make such Protected Health Information electronically available to the Covered Entity.

- (iii) To make Protected Health Information available for amendment and incorporate any amendments to Protected Health Information in accordance with the requirements of Section 164.526 of the HIPAA Rules.
- (iv) To account for disclosures of Protected Health Information and make an accounting of such disclosures available to Covered Entity as required by Section 164.528 of the HIPAA Rules. Business Associate shall provide any accounting required within 15 business days of request from Covered Entity.

VII. TERMINATION

Notwithstanding anything in this Agreement to the contrary, Covered Entity shall have the right to terminate this Agreement and the Underlying Agreement immediately if Covered Entity determines that Business Associate has violated any material term of this Agreement. If Covered Entity reasonably believes that Business Associate will violate a material term of this Agreement and, where practicable, Covered Entity gives written notice to Business Associate of such belief within a reasonable time after forming such belief, and Business Associate fails to provide adequate written assurances to Covered Entity that it will not breach the cited term of this Agreement within a reasonable period of time given the specific circumstances, but in any event, before the threatened breach is to occur, then Covered Entity shall have the right to terminate this Agreement and the Underlying Agreement immediately.

At termination of this Agreement, the Underlying Agreement (or any similar documentation of the business relationship of the Parties), or upon request of Covered Entity, whichever occurs first, if feasible, Business Associate will return or destroy all Protected Health Information received from or created or received by Business Associate on behalf of Covered Entity that Business Associate still maintains in any form and retain no copies of such information, or if such return or destruction is not feasible, Business Associate will extend the protections of this Agreement to the information and limit further uses and disclosures to those purposes that make the return or destruction of the information not feasible.

VIII. MISCELLANEOUS

Except as expressly stated herein or the HIPAA Rules, the Parties to this Agreement do not intend to create any rights in any third parties. The obligations of Business Associate under this Section shall survive the expiration, termination, or cancellation of this Agreement, the Underlying Agreement and/or the business relationship of the Parties, and shall continue to bind Business Associate, its agents, employees, contractors, successors, and assigns as set forth herein.

This Agreement may be amended or modified only in a writing signed by the Parties. No Party may assign its respective rights and obligations under this Agreement without the prior written consent of the other Party. None of the provisions of this Agreement are intended to create, nor will they be deemed to create any relationship between the Parties other than that of independent parties contracting with each other solely for the purposes of effecting the provisions of this Agreement and any other agreements between the Parties evidencing their business relationship. This Agreement will be governed by the laws of the State of Nevada. No change, waiver or discharge of any liability or obligation hereunder on any one or more occasions shall be deemed a waiver of performance of any continuing or other obligation, or shall prohibit enforcement of any obligation, on any other occasion.

In the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of the provisions of this Agreement will remain in full force and effect. In addition, in the event a Party believes in good faith that any provision of this Agreement fails to comply with the HIPAA Rules, such Party shall notify the other Party in writing. For a period of up to thirty days, the Parties shall address in good faith such concern and amend the terms of this Agreement, if necessary to bring it into compliance. If, after such thirty-day period, the Agreement fails to comply with the HIPAA Rules, then either Party has the right to terminate upon written notice to the other Party.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year written above.

COVERED ENTITY:

BUSINESS ASSOCIATE:

By: _____

DEPARTMENT HEAD

By: Katherine V. Lai

Title: _____

Title: Partner

Date: _____

Date: Katherine V. Lai