



Transparency & Accountability in Times of Recovery

How BKD Can Help

CARES Act Consulting Services
Hunt County, Texas

#16,451
FILED FOR RECORD
at 12:55 o'clock P M
OCT 27 2020
JENNIFER LINDENZWEIG
County Clerk, Hunt County, TX
By Jennifer Lindenzweig

BKD
CPAs & Advisors

October 26, 2020

Honorable Bobby Stovall
Hunt County, Texas
2507 Lee Street | Suite 1
Greenville, TX 75401

Dear Judge Stovall:

With over \$2.7 million in *Coronavirus Aid, Relief, and Security Act (CARES Act)* funding for COVID-19 recovery, Hunt County, Texas's (the County) main goal is to get these dollars into the hands of the people who need it most as quickly and as responsibly as possible. At the same time, there are numerous accountability provisions placed on counties, as well as a watchful eye from the public and state and federal agencies on how funds are spent. With so much to sort out in a short amount of time, there's never been a more important time for the County to call on trusted advisors who can offer the end-to-end oversight and compliance solution the County needs. That's where BKD CPAs & Advisors (BKD) comes in. Our trusted advisors have the knowledge and insight the County needs as you administer funds.

We believe our proposal will help you select our firm for timely, efficient and objective services delivered by experienced professionals. You may reach us at the contact information below should you have any questions about this proposal.

Sincerely,



David M. Coleman, CPA
Partner
972.702.8262
dcoleman@bkd.com

BKD's Capabilities to Serve the County

BKD understands when it comes to administering funds related to this pandemic, you need a trusted advisor who can help you have confidence you have all of your compliance bases covered. That's where we can help. But those aren't the only qualifications that contribute to a successful engagement. You also deserve accuracy, objectivity, and communication, which are at the heart of our commitment to **Unmatched Client Service®**. Beyond that, our PRIDE values of passion, respect, integrity, discipline, and excellence further demonstrate our differentiated service approach.

In addition to these distinctions, you will note the following reasons why we believe BKD is the right choice for the County:

- ▶ ***The Trusted Advisors You Need, Close to Home.*** There's a certain level of comfort and confidence knowing your service providers are just around the corner. As fellow Texans, we are heavily invested in the future of our state and want to see you all effectively navigate this pandemic and continue achieving success in your program endeavors. We believe our presence in the state, as well as our understanding of end-to-end grants management, compliance and auditing, gives us greater insight into the issues and opportunities ahead for our state. Your proposed core team is conveniently based in Dallas and supplemented with a broad spectrum of specialized skills from our Waco office.
- ▶ ***Proven Expertise In Managing Coronavirus Relief Funds*** – Our work with CARES Act and Coronavirus Relief Fund (CRF) recipients, including the City of Waco, Texas the State of Missouri, and various counties across the Midwest, has helped us establish best practices. As a result, we have developed tools and templates that can be used on day one. Through our work, we have remained nimble in our approach to accommodate for changes in funding strategy. We are very well equipped and have the capacity to add the County's engagement to our current workload of CRF related clients.
- ▶ ***Targeted public sector expertise in times of recovery.*** For decades, members of the BKD team have worked alongside public sector agencies at every level of government, including some of the largest natural disasters and crises across the country. Now, in the face of COVID-19, our knowledgeable team wants to bring together our public sector expertise, top-tier data analytics tools and economic recovery knowledge to help the County address the risks and challenges of funds distribution.
- ▶ ***Strong methodology and responsive timeline.*** Since CRF funding was announced, our professionals have immersed themselves in the topic. We are well versed in the ins and outs of funding, compliance requirements and more. In light of rapid, unprecedented change, we have developed a COVID-19 resource center to help our clients and friends remain informed of important developments as we also evaluate potential ways to mitigate the financial effects of the pandemic. For an expanding range of alerts, topics and podcasts that may be relevant to you, please visit bkd.com/covid-19 or scan the provided QR code.



- ▶ **Uniform Grant Guidance experience.** In the current environment of increased oversight, having qualified professionals who offer significant experience in federal grants. BKD performs hundreds of Single Audits in accordance with Uniform Guidance annually, **ranking fourth in the nation for the number of Single Audits performed by any CPA firm.** Armed with these specialized skills and expertise, you can have confidence knowing BKD has a deep understanding of the areas of compliance applicable to the County.

Representative Lists of Clients

CRF Clients

BKD is proud to provide grants management services to the following CRF recipients:

Andrew County, Missouri
City of Waco, TX
Cole County, MO
McLennan County, TX
Sedgwick County, KS
State of Missouri, Office of Administration
The Omaha Tribe

Texas Municipalities

BKD also is proud to work with Texas municipalities, including:

City of Abilene
City of Arlington
City of Balch Springs
City of Bryan
City of Carrollton
City of Celina
City of College Station
City of Decatur
City of Farmers Branch
City of Hurst
City of Keene
City of Kennedale
City of Kerrville
City of Lancaster
City of Mesquite
City of Midland
City of Pearland
City of Roanoke
City of San Antonio
City of South Houston
City of Texarkana
City of University Park
Town of Addison
Town of Highland Park

Our Proposed Service Approach

Scope of Services

Our service approach to grants administration can be broken down into six general categories. The successful execution of each is critical to ensuring CRF funds are spent in compliance with the relevant requirement.



Understand

Given our experience providing grants management, compliance and reporting services, we have developed a process related to project planning and onboarding. Our "Understand" phase consists of the following steps:

- ▶ **Align Your Goals with Compliance Standards:** We will work with you to quickly understand your goals for the use of your grant funds, be it the County's internal use of grant funds, potential distribution to subrecipients, or both. We will then overlay your goals with the required compliance standard to help the County meet its goals while appropriately managing risk
- ▶ **Focus Our Services on Your Needs:** Depending upon your needs, our services may focus on determining allowable and unallowable expenditures, cash management requirements, eligibility and earmarking objectives, procurement, federal/state reporting requirements, responsibilities for subrecipient risk assessment and monitoring, and any other relevant requirements.
- ▶ **Leverage Your Existing Policies, Procedures, and Controls:** By learning how your organization operates, we can identify synergies and potential gaps with federal funding requirements.

Design

Based on our understanding of the applicable compliance requirements for the County and subrecipients, our "Design" phase consists of the following steps:

- ▶ **Support Development of County-wide Strategy:** We will assist the County with grant planning to spend Treasury CRF to maximize the utilization of grant funds in accordance with the community's needs.
- ▶ **Design processes, controls, policies, and procedures relevant to federal funding requirements**
- ▶ **Provide Documentation:** We will help the County document processes, controls, policies and procedures. Documentation is provided to allow management, subrecipients, or potential third parties, such as auditors, to understand our approach to compliance. All process narratives, flowcharts, and supporting policies and procedures, as needed, will be presented to management prior to finalization.
- ▶ **Automate Your System to Meet Your Needs:** We will customize and design your grants management system to automate as many functions as possible.

- ▶ **Create Tailored Controls:** We also will build in tailored internal controls and data checks throughout the process to equip the County with the tools necessary to maintain documentation required under the federal and state rules and regulations.
- ▶ **Customize an Online Dashboard:** In addition, our Project Management tool includes an online dashboard, which we can customize for your goals and objectives. Management will have access to this tool and be able to monitor the progress of the engagement at any time.

Implement

Once the design of controls is complete and processes are documented, we enter the "Implement" phase. In this phase, BKD will do the following:

- ▶ **Train the County's Personnel:** We will provide training on the execution of the controls and processes so that appropriate the County personnel are well versed in the why and how of the controls and processes.
- ▶ **Learn the County's IT Systems:** By understanding the flow of data, we can work toward the goal of reducing the level of effort required by management in its own monitoring and reporting processes.

Monitor

The most extensive phase of the project will be the ongoing monitoring of federal expenditures. The control, processes, policies and procedures put in place in the earlier in the project will help the County have confidence that you remain in compliance with CRF requirements. This phase consists of the following steps:

- ▶ **Track and Review Activity:** We can review expenditures and supporting documentation for expenditures through each grant period for compliance with applicable state and federal laws and regulations, Department of Treasury guidance, Texas Division of Emergency Management (TDEM) guidance and the grant terms and conditions.
- ▶ **Establish an Online Portal:** This provides for the exchange of information with the County and the subrecipients.
- ▶ **Perform a Risk Assessment:** BKD will perform risk analytics and detailed testing of subrecipient expenditures to meet compliance and see that federal funds are not misused. BKD will utilize data analytics to easily analyze subrecipient expenditures and perform risk analytics to identify potential misuse of funds.

Report

As part of the reporting phase, we will:

- ▶ **Prepare reports** to classify County COVID-related expenses by Treasury CRF and TDEM categories in accordance with applicable state and federal laws and regulations, Department of Treasury guidance, TDEM guidance and grant terms and conditions.
- ▶ **Discuss any submittal issues** with the County for approval and risk appetite
- ▶ **Roll up and report items** through the County's accounting software so that the County can appropriately record items in compliance with the Uniform Guidance and Federal and State requirements

Updates from a Trusted Advisor

As your Trusted Advisor, we believe ongoing communication with you is an important element of our methodology, and is a bedrock of commitment to delivering unmatched client service. You can expect the following from us:

- ▶ **Provide Regular Reports:** Throughout the monitoring period, BKD will maintain contact with the designated liaison and provide status reports on a regular basis.
- ▶ **Communicate Openly about Issues:** If BKD discovers recurring issues that need attention, these issues will be communicated with potential solutions identified.

Closeout

At the end of our engagement, we will perform closeout procedures as determined through final federal guidance.

Once the final monitoring report is presented to the County, BKD maintains all audit and engagement workpapers in Pfx Engagement, an electronic system used to document, store, and approve all engagement documentation. Once the final report is accepted by the County and the engagement is finalized, the record retention period begins. This period follows firm record retention policies but can easily be increased based on the County's internal record retention policy.

How We Will Leverage Technology in Our Services

We believe technology should do more than just execute our services, which is why we're continuing to invest in significant technological enhancements. Our aim is to make the service process smoother and improve the client experience. We're going beyond simply adapting to an electronic environment—we're deploying tools that harness project management, data analytics, artificial intelligence, and powerful benchmarking solutions, all while emphasizing the importance of security and confidentiality.

Project Planning & Dashboarding

BKD utilizes a web-based project management application to plan tasks, allocate the necessary resources, and monitor the progress of work and deliverables, resulting in high-quality technical performance and timely completion of work within predetermined budgets. Using this well-established platform, our team leaders will track the progress of all tasks in real-time. This tool allows us to provide you with a dashboard, giving you quick access and a greater perspective on the status of this engagement.

BKD's Grants Management Solution

Our team understands the critical nature of information collected from applicants. As such, our team has built a digital grants management solution that streamlines the grants lifecycle—from application to closeout. Our web-based, customizable solution is designed to help reduce organizational and programmatic risk, while also enabling project teams to easily store, retrieve and share program information. This platform also enables us to efficiently classify, organize, and conduct analytics on a significant volume of related documents.

BKD Analytics

Incorporating cutting-edge big data and analytics techniques is key to improving effectiveness and efficiency, which we believe will help the County to get more from your grants management services. To analyze and understand large data sets, our BKD Analytics specialists use proprietary and standard data analytic tools such as IDEA and ACL. This allows us to go beyond sampling and instead analyze the entire population of end recipient/subrecipient submissions for targeted anomalies. By turning data into meaningful information, it's possible to better identify and quantify risks, allowing you to develop forward-thinking strategies.

Microsoft Teams

In a time where working remotely has become the norm in our engagements, we utilize tools such as Microsoft Teams to assist with communication when we cannot be onsite. This tool allows for two-way screen sharing and video conferencing, thus helping reduce disruptions in our clients' day-to-day activities while still providing an effectively avenue for communicating with each other.

Your Investment

BKD knows our clients do not like fee surprises. Neither do we. Our goal is to be candid and timely, and we want to answer your questions about fees upfront. We determine our fees by evaluating a number of variables: the complexity of the work, the project's scope, the time we will spend and the number and level of professional staff needed.

The below fee structure is based on our best estimate given our current understanding of the project. However, once details of the services are determined through planning discussions between BKD and County management, we may adjust the scope or estimated hours and would only charge the County for actual time incurred. Should the scope be less than the estimated hours, we will not charge the County for the difference, only for the actual work incurred.

Proposed Fees

Hunt County, Texas		
	Estimated Hours	Total Fees
Grants Management Services	500	\$145,000

The above fees include costs related to data analytics or application technology solution, which is \$25,000. In addition, you will be billed travel costs, if any, and an administrative fee of 4 percent to cover items such as copies, postage and other delivery charges, supplies, computer processing, software licensing, research and library databases, and similar expense items. Our fees may increase if our duties or responsibilities change because of new rules, regulations and accounting or auditing standards. We will consult with you should this happen.

**“ Unmatched client service isn’t
just a slogan at BKD; it’s the
backbone of our culture. ”**

Theodore D. Dickman, CPA
Chief Executive Officer | BKD

APPENDIX

BKD Firm Profile

BKD CPAs & Advisors can help individuals and businesses realize their goals. Our dedicated professionals offer solutions for clients in all 50 states and internationally. BKD and its subsidiaries provide a variety of services, combining the insight and ideas of multiple disciplines in a wide range of industries.

About BKD



Unmatched Client Service®

You want industry expertise delivered by someone who speaks your language and understands your issues. Someone who can help you solve problems with a formula that's equal parts integrity, innovation, excellence and passion. BKD understands. We're so committed to providing Unmatched Client Service that we wrote a book about it—**The BKD Experience: Unmatched Client Service**.



International Solutions

BKD is one of the largest North American members of Praxity, *ASA*, a global alliance of independent firms serving clients in approximately 100 countries. We offer multinational clients a gateway to the global marketplace with services delivered by alliance firms committed to the highest standards required in international business.



Professional Affiliations

BKD is a member of the American Institute of CPAs and its three quality centers: Center for Audit Quality, Employee Benefit Plan Audit Quality Center and Governmental Audit Quality Center.

BKD is registered with the Public Company Accounting Oversight Board, which is required to serve as an independent auditor of public companies. BKD audits approximately 70 SEC registrants, including approximately 30 benefit plans.



Mission Statement

The mission of BKD is to always strive for excellence in providing services to clients, create rewarding career opportunities and maintain sound professional, business and financial standards.



Quick Facts

- Clients: Individuals and private and publicly traded businesses in the health care, manufacturing, distribution, financial services, construction and real estate industries, as well as not-for-profit and governmental entities
- Total Personnel: Approximately 2,900
- Partners & Principals: Approximately 300
- Net Revenues: \$663 million
- Fiscal Year-End: May 31
- Founded: 1923
- Locations: 40 offices serving clients in all 50 states and internationally

*Praxity, *ASA*, is a global alliance of independent firms. Organised as an international not-for-profit entity under Belgium law, Praxity has its executive office in Epsom. Praxity – Global Alliance Limited is a not-for-profit company registered in England and Wales, limited by guarantee, and has its registered office in England. As an Alliance, Praxity does not practice the profession of public accountancy or provide audit, tax, consulting or other professional services of any type to third parties. The Alliance does not constitute a joint venture, partnership or network between participating firms. Because the Alliance firms are independent, Praxity does not guarantee the services or the quality of services provided by participating firms.

BKD Services

- | | | |
|--------------------------------|------------------------------------|------------------------------------|
| • Audit & Assurance | • Employee Benefit Plans | • State, Local & International Tax |
| • Tax | • Forensics & Valuation Consulting | • Wealth Management |
| • Business Succession Planning | • Information Technology | • And More |
| | • Risk Management | |

Facing Risk with Confidence

When choosing an audit, tax or other professional services provider, your decision may partly depend on whether a prospective firm has the resources to go beyond your current needs. At BKD CPAs & Advisors, we're committed to consistently expanding and enhancing our services, technology and expertise so we can help our clients with their most pressing concerns, even as those concerns change daily. Beyond our proposed services, BKD's Risk Advisory Services division can help with an extensive range of risk consulting resources, including:

- **Data Analytics Consulting** – From identifying important trends and opportunities for operational improvements to reducing risk and preventing fraud, our experienced data analysts can help you get more value from your data.
- **BKD WhiteHat Services** – This monthly subscription offers access to a suite of cybersecurity services, including cyber awareness training, penetration and social engineering testing, a confidential fraud hotline and other risk management tools.
- **DEFCON CYBER™** – This risk assessment tool delivers a weekly report, which includes a cybersecurity score to help measure risk and cyber preparedness, as well as steps you can take to help address these risks and strengthen security.
- **Construction Audit** – An effective construction audit is designed to function as a cost management tool by helping to prevent overcharges, contract noncompliance, conflicting charges and other issues common to construction projects.
- **Enterprise Risk Management (ERM)** – ERM consulting can help you review existing risk management activities, develop a unified vision to enhance these activities and more effectively integrate risk management into your culture and daily operations.
- **Forensics & Valuation Services (FVS)** – BKD's FVS professionals can help clients with fraud prevention, detection, response and recovery. With services including **IntegraReport™**, our anonymous fraud reporting hotline, data analyses and assessments to help identify fraud, as well as investigations, litigation support and expert testimony, we have the tools and expertise needed to help clients address fraud concerns from beginning to end.

PRIDE VALUES**WHAT'S IMPORTANT TO YOU?**

The role of trust in business can't be oversold. But a trusted advisor is more than someone you lean on for professional expertise. At BKD, we believe being an advisor who's earned your trust is as much about character as it is know-how. These are the traits we share.

**A PASSION FOR HELPING, LEARNING AND IMPROVING**

Our dedication and enthusiasm for making tomorrow better than today can help you make informed decisions to improve business and financial outcomes.

**RESPECT FOR EACH OTHER AND THOSE WE SERVE**

Our respect for diversity can provide a variety of skills and talents to meet your needs. By respecting the lessons of our legacy and yours, we can help you build on the opportunities that arise from inevitable change.

**INTEGRITY TO DO THE RIGHT THING—NO MATTER WHAT**

Our trustworthiness and objectivity can help you make smart business decisions. A trusted advisor tells you what you need to know, not just what you want to hear.

**DISCIPLINE TO GET IT RIGHT THE FIRST TIME**

Our well-established procedures and low-risk approach can help resolve issues and advance your goals. We're dedicated to getting the job done without cutting corners.

**A NO-HOLDS-BARRED STANDARD OF EXCELLENCE**

Our ambition and knowledge, along with our commitment to lifelong learning and improving our technical and analytical skills, will consistently surpass your expectations.

This combination of qualities represents what we strive for every day when helping your organization move forward with confidence.

**Everyone needs a trusted advisor.
Who's yours?**

BKD
CPAs & Advisors

bkd.com

FILED FOR RECORD
at 1:35 o'clock P M

NOV 09 2020

JENNIFER LINDENZWEIG
County Clerk, Hunt County, TX
By *J. Lindenzweig*

16,451

ADDENDUM NO. 1

**TO AN AGREEMENT FOR CONSULTING SERVICES AGREEMENT BETWEEN THE
COUNTY OF HUNT, TEXAS AND BKD, LLP**

THE STATE OF TEXAS

§

KNOW ALL PERSONS BY THESE PRESENTS:

COUNTY OF HUNT

§

§

THIS ADDENDUM is executed between the COUNTY OF HUNT, TEXAS ("County"), and BKD, LLP, collectively referred to as the "parties."

1. Debarment and Suspension.

- a. A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM). An "excluded" party cannot receive a Federal grant award or a contract within the meaning of a "covered transaction," to include subawards and subcontracts.
- b. This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
- c. The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
- d. This certification is a material representation of fact relied upon by County of Hunt. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to County of Hunt, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
- e. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

2. Rights to Inventions Made Under a Contract or Agreement, if Contractor is a small business firm or non-profit organization.

- a. Contractor acknowledges that (1) Contractor is a small business firm or nonprofit organization, and (2) this Contract meets the definition of "funding agreement" under 37 C.F.R. § 401.2(a). "Funding agreement" means any contract, grant, or cooperative agreement entered into between any Federal agency, other than the Tennessee Valley Authority, and any contractor for the performance of experimental, developmental, or research work funded in whole or in part by the Federal government. This term also includes any assignment, substitution of parties, or subcontract of any type entered into for the performance of experimental, developmental, or research work under a funding agreement as defined in the first sentence of this paragraph. (37 C.F.R. § 401.2(a))
- b. Contractor acknowledges that the contract must comply with the requirements of

37 C.F.R. Part 401 (Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements), and any implementing regulations issued by FEMA.

3. Procurement of Recovered Materials.

- a. Contractor acknowledges that County must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.
- b. In the performance of this contract, the Contractor shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired—
 - i. Competitively within a timeframe providing for compliance with the contract performance schedule;
 - ii. Meeting contract performance requirements; or
 - iii. At a reasonable price.
- c. Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>.
- d. The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

4. Byrd Anti-Lobbying Amendment and Certification. Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the awarding agency. The required Certification is at Exhibit A, which is attached hereto and incorporated herein.

5. Clean Air Act and the Federal Water Pollution Control Act as amended

- a. The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq. 2. The contractor agrees to report each violation to the County of Hunt and understands and agrees that the County of Hunt will, in turn, report each violation as

required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

- b. The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided by FEMA.
- c. The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
- d. The contractor agrees to report each violation to the County of Hunt and understands and agrees that the County of Hunt will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- e. The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided by FEMA.

EXECUTED this 9th day of November, 2020.

COUNTY OF HUNT, TEXAS

By: [Signature]
Name: Bobby W. Stovall
Title: County Judge

BKD, LLP
By: [Signature]
Name: Dan Barrón
Title: Partner

EXHIBIT A

Required Certification. If applicable, contractors must sign and submit to the non-federal entity the following certification. (APPENDIX A, 44 C.F.R. PART 18 – CERTIFICATION REGARDING LOBBYING)

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor, BKD, LLP, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Don Barron
Signature of Contractor's Authorized Official

Don Barron, Partner
Name and Title of Contractor's Authorized Official

11/9/20
Date

November 4, 2020

Honorable Bobby Stovall
Hunt County, Texas
2507 Lee Street | Suite 1
Greenville, TX 75401

This Work Order is made pursuant to a Master Services Agreement (the Agreement) dated November 4, 2020, by and between Hunt County, TX ("Client") and **BKD, LLP** (BKD). This Work Order shall pertain to Work performed by BKD for Client.

SCOPE OF WORK

BKD will provide the services enumerated in the attachment to this Work Order.

Grant Compliance Services

In connection with grant compliances services, we make no representation or warranty that our services will disclose all instances of noncompliance with grant or donor restrictions, noncompliance with federal, state, local or other governmental regulations or noncompliance with Client's policies or procedures. Moreover, we cannot guarantee that you will not have these issues in the future.

You acknowledge that (i) because of the limits in any internal control structure, waste and/or abuse of expenditures may occur and not be detected, (ii) procedures could become inadequate in the future because of changes in conditions or deterioration in design or operation and (iii) two or more people may also circumvent controls, or management may override a system. The Work performed by BKD is not designed to prevent or discover all instances of waste or abuse, and you agree that we have no such responsibility.

Client management is responsible for performing compliance assessments and testing to ensure all relevant restrictions are adequately identified and addressed. These services are not monitoring services and do not replace any system monitoring you may need.^(A)

You agree that your organization is responsible for managing and monitoring grant compliance including policy and process development, personnel training, and testing and that our services are not performing management functions and should not be a substitute for such responsibilities. You agree that you are responsible for ongoing monitoring and performing similar testing, including whenever new grants are awarded to you or whenever governmental regulations change.^(A)

Neither our services nor our reports or other deliverables shall in any way guarantee that Client will not have an instance of noncompliance even if all of our recommendations are implemented by you. While our services and reports/deliverables may contain findings, recommendations and identify potential noncompliance issues, management is responsible for the overall compliance of Client's grants.

FEE ARRANGEMENTS

We have estimated the time required by our Work and expect our fee to be \$120,000, based on time and expenses incurred. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of 4% to cover items such as copies, postage and other delivery charges, supplies, computer processing, software licensing, research and library databases and similar expense items. We have agreed that should time expended exceed our estimates, the maximum fee will not exceed \$120,000. Our estimate of time assumes no substantial problems with access to required documentation and information in a useable format.

The above fees and related travel time and administrative fees will be billed and are due on the same terms as those in the Agreement.

Our fees do not consider the additional efforts related to the SARS-CoV-2 virus and the incidence of COVID-19 environment. These matters may be driven by complexities and uncertainties related to the various provisions of new laws and the continued issuance of interpretative and procedural guidance from federal agencies. Such amounts will be billed based on time expended. Additional efforts or services may include:

- Accounting and auditing issues such as going concern, other-than-temporary impairment of investments, impairment of goodwill and other intangibles, deferred tax asset valuation allowances, collectability of receivables, inventory valuation, compliance with debt agreements, modification of lease terms, additional major programs subject to Single Audit, etc.
- Tax planning and reporting requirements

At your request, other value-added services can be provided and related fees will be separately quoted.

OTHER MATTERS

The term of the Work provided under this Work Order shall commence on the date of this letter and shall expire on completion of the deliverables.

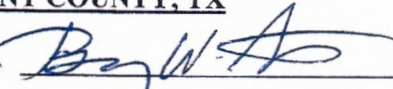
This Work Order serves as an addendum to the Agreement and serves to clarify BKD's understanding of the Work desired by Client, but does not modify any other rights, restrictions or agreements contained in the Agreement.

BKD, LLP

BKD, LLP

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

HUNT COUNTY, TX

By: 
Print Name: Bobby W. Sturall
Title: County Judge
Date: Nov. 6, 2020

November 4, 2020

Honorable Bobby Stovall
Hunt County, Texas
2507 Lee Street | Suite 1
Greenville, TX 75401

This Work Order is made pursuant to a Master Services Agreement (the Agreement) dated November 4, 2020, by and between Hunt County, TX ("Client") and **BKD, LLP** (BKD). This Work Order shall pertain to Work performed by BKD for Client.

SCOPE OF WORK

BKD will provide the services enumerated in the attachment to this Work Order.

Grant Compliance Services

In connection with grant compliances services, we make no representation or warranty that our services will disclose all instances of noncompliance with grant or donor restrictions, noncompliance with federal, state, local or other governmental regulations or noncompliance with Client's policies or procedures. Moreover, we cannot guarantee that you will not have these issues in the future.

You acknowledge that (i) because of the limits in any internal control structure, waste and/or abuse of expenditures may occur and not be detected, (ii) procedures could become inadequate in the future because of changes in conditions or deterioration in design or operation and (iii) two or more people may also circumvent controls, or management may override a system. The Work performed by BKD is not designed to prevent or discover all instances of waste or abuse, and you agree that we have no such responsibility.

Client management is responsible for performing compliance assessments and testing to ensure all relevant restrictions are adequately identified and addressed. These services are not monitoring services and do not replace any system monitoring you may need.^(A)

You agree that your organization is responsible for managing and monitoring grant compliance including policy and process development, personnel training, and testing and that our services are not performing management functions and should not be a substitute for such responsibilities. You agree that you are responsible for ongoing monitoring and performing similar testing, including whenever new grants are awarded to you or whenever governmental regulations change.^(A)

Neither our services nor our reports or other deliverables shall in any way guarantee that Client will not have an instance of noncompliance even if all of our recommendations are implemented by you. While our services and reports/deliverables may contain findings, recommendations and identify potential noncompliance issues, management is responsible for the overall compliance of Client's grants.

FEE ARRANGEMENTS

We have estimated the time required by our Work and expect our fee to be \$145,000. These fees include our analytics or application technology solution in the engagement, which is \$25,000. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of 4% to cover items such as copies, postage and other delivery charges, supplies, , computer processing, software licensing, research and library databases and similar expense items. We have agreed that should time expended exceed our estimates, the maximum fee will not exceed \$145,000. Our estimate of time assumes no substantial problems with access to required documentation and information in a useable format.

The above fees and related travel time and administrative fees will be billed and are due on the same terms as those in the Agreement.

Our fees do not consider the additional efforts related to the SARS-CoV-2 virus and the incidence of COVID-19 environment. These matters may be driven by complexities and uncertainties related to the various provisions of new laws and the continued issuance of interpretative and procedural guidance from federal agencies. Such amounts will be billed based on time expended. Additional efforts or services may include:

- Accounting and auditing issues such as going concern, other-than-temporary impairment of investments, impairment of goodwill and other intangibles, deferred tax asset valuation allowances, collectability of receivables, inventory valuation, compliance with debt agreements, modification of lease terms, additional major programs subject to Single Audit, etc.
- Tax planning and reporting requirements

At your request, other value-added services can be provided and related fees will be separately quoted.

OTHER MATTERS

The term of the Work provided under this Work Order shall commence on the date of this letter and shall expire on completion of the deliverables.

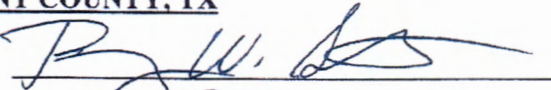
This Work Order serves as an addendum to the Agreement and serves to clarify BKD's understanding of the Work desired by Client, but does not modify any other rights, restrictions or agreements contained in the Agreement.

BKD, LLP

BKD, LLP

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

HUNT COUNTY, TX

By: 

Print Name: Bobby W. Stovall

Title: County Judge

Date: Nov. 6, 2020

November 4, 2020

Honorable Bobby Stovall
Hunt County, Texas
2507 Lee Street | Suite 1
Greenville, TX 75401

FILED FOR RECORD
at 11:55 o'clock 2 M
NOV 23 2020
By JENNIFER LINDENZWEIG
County Clerk, Hunt County, TX

BKD, LLP (BKD) is pleased to confirm its working arrangement with Hunt County, TX (“Client”).

I. MASTER SERVICES AGREEMENT

This Master Services Agreement (the Agreement) is designed to provide a framework for the working relationship between BKD and the Client. Specifics regarding the scope and pricing of our services will be provided in work orders (Work Orders). Each Work Order and the services to be provided hereunder are referred to as “the Work.” Services that the Client may request will be defined in detail in a Work Order. Upon execution, the Work Order A-1 shall serve as the first Work Order entered into pursuant to this Agreement, and each additional Work Order entered into pursuant to this Agreement will be indexed as A-2, A-3, etc., and will be considered addenda to this Agreement. All Work Orders are subject to the terms of this Agreement unless otherwise specified in a given Work Order.

The Client agrees to provide written approval of Work Order(s) and workplan(s) prior to BKD proceeding to deliver the Work. Delays in approval could result in delays in the provision of services provided in connection with the Work and, in turn, project delays. We shall not be authorized to perform any services for the Client unless, and until, a written Work Order has been agreed on and signed by both parties. The Client authorizes Mr. Dustin Chapman, County Administrator, to approve and sign Work Orders.

II. PROFESSIONAL FEES AND OTHER CHARGES

1. Fees for BKD services are based primarily on the complexity of the Work undertaken and the amount of time required to perform it. Based on our understanding of the Client’s needs and its past experience, we will estimate the time and level of expertise required for each Work Order in order to arrive at fee estimates. All fees will be quoted and billed in U.S. dollars.
2. Fee estimates contained in Work Order(s) are based upon anticipated cooperation from the Client’s personnel, including the Client’s fulfillment of the responsibilities outlined in the section of this Agreement entitled “The Client’s Responsibilities.”

3. Efforts required to complete certain elements of the Work can vary widely due to the nature of the task, the skill level required and the availability of Client resources. Our involvement will be limited to the time defined in a Work Order. If, during the course of the Work, additional time is required by BKD to complete the Work due to changes in or addition to the scope of the Work, BKD will notify the Client and issue an additional Work Order to cover the additional time. The Client agrees to review and approve such additional Work Orders if the Client desires BKD to provide the additional service. Delays in the Client's approval may result in significant project delays.
4. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of 4% to cover items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.
5. Our pricing for each Work Order and our fee structure are based upon the expectation that our invoices will be paid promptly. We will issue progress billings during the course of the Work Order, and payment of our invoices is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10%.
6. If invoices for any Work Order are not paid within 30 days, we may suspend or terminate the Work. In the event our work is suspended or terminated as a result of nonpayment, you agree we will not be responsible for any consequences to you.
7. BKD's engagement fee will not include any time for post-Work Order consultation with Client personnel or third parties, inquiries from regulators or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

III. BKD SERVICES AND RESPONSIBILITIES

1. You acknowledge that (i) because of the limits in any internal control structure, errors, fraud, illegal acts or instances of noncompliance may occur and not be detected, (ii) procedures could become inadequate in the future because of changes in conditions or deterioration in design or operation and (iii) two or more people may also circumvent controls, or management may override a system. The Work performed by BKD is not designed to prevent or discover all errors, misrepresentations, fraud or illegal acts, and you agree that we have no such responsibility.
2. The Work will not include BKD's opinion with respect to the effectiveness of your internal controls or the degree of compliance with policies and procedures or applicable laws and/or regulations.

3. Regulatory authorities may interpret circumstances differently than we do. In addition, the applicable laws, regulations and regulators' enforcement activities may change over time.
4. The Work may be performed on a test basis and cannot be relied upon to detect all errors, financial statement misstatements (including those caused by fraud or error), violations of laws, regulations or company policy. However, we will inform you of any such matters, if material, that come to our attention. Management is responsible for notifying us of changes in policies and procedures that may affect or necessitate a re-evaluation of compliance. In addition, management is responsible for advising us of any adverse communications with its regulators or other third parties, including its legal counsel, which may affect compliance with policies, procedures, laws or regulations.
5. We will perform the Work to selected records and transactions of your business. These procedures are set forth in the Work Order, which is incorporated as part of this agreement. Management has sole responsibility for the sufficiency of the procedures.
6. BKD will use and rely on information furnished by you, your employees and representatives and on information available from generally recognized public sources. We are not responsible for the accuracy and completeness of the information and are not responsible to investigate or verify it.
7. We will not make management decisions or perform management responsibilities, the responsibility for which remains with you.
8. Our services do not include interpretation of legal matters. You should seek the advice of legal counsel in such matters.
9. Communications from BKD, including reports, are solely for the use of the Client. Such communications are not intended to be, and should not be, used by anyone else. BKD will not update any communications or disclose any event or circumstance after the date of communication.
10. We have not been engaged to perform an audit, an examination of internal controls or other attestation or review services, and will not otherwise verify the information we obtain. Accordingly, we will not express an opinion or any other form of assurance on any financial or other information, or operating and internal controls of the Client. In addition, we have no obligation to perform any procedures beyond those listed in the Work Order(s).
11. BKD is providing the Work as an independent contractor. BKD's obligations herein and in the Work Order(s) are exclusively contractual in nature. This agreement and the Work Order(s) do not create any agency, partnership, joint venture, trust or other fiduciary relationship between the parties. Neither BKD nor the Client shall have the right to bind the other to any third party or otherwise act in any way as a representative or agent of the other except as otherwise agreed in writing between the parties.

IV. THE CLIENT'S RESPONSIBILITIES

1. You agree to supply us with the necessary information and allow us access to personnel to assist in performing the Work. A list of information and assistance that management will need to provide will be supplied by us prior to the beginning of our engagement. Your failure to fulfill this responsibility in a timely manner may impair our ability to provide the Work outlined in the Work Order, which in turn may result in higher final fees.
2. In addition, we may perform other services for you that are not covered by this Agreement. You agree to assume full responsibility for the substantive outcomes of the services described above and for any other services we may provide, including any findings that may result. You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. Any and all decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions. We understand you have designated a management-level individual to be responsible and accountable for overseeing the performance of these services, and you have determined this individual is qualified to conduct such oversight.
3. Upon completion of the Work related to a Work Order, BKD may submit to you a letter documenting the completion of our Work pursuant to the Work Order. You agree to notify BKD in writing if you believe the Work requirements have not been met as outlined in the Work Order.

V. OTHER MATTERS AND LIMITATIONS

1. Our report will be intended for use only by management and should not be referred to, distributed or used by any other party for any purpose.
2. BKD is not acting as your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, BKD is not recommending any action to you and does not owe you a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such information or communications with any and all internal or external advisors and experts you deem appropriate before acting on any such information or material provided by BKD.
3. We will not perform any of your obligations, nor are we responsible for managing operations of the business.
4. We ask that our clients respect the employment relationship our employee has with our firm and to refrain from any employment offers. However, should you find it necessary

to make an offer of employment and it is accepted, while the Work is being performed on an open Work Order and for a period of 18 months following the completion of any Work Order, you agree BKD will be paid a one-time employment fee equal to 100% of the employee's highest annual salary. This fee will be payable prior to the employee commencing new employment.

5. If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, we agree to make available to the Secretary of Health and Human Services, or to the Comptroller General, or any of their duly authorized representatives such of our billing records as are necessary to certify the nature and extent of our services, until the expiration of four years after the furnishing of these services.
6. We may from time to time utilize third-party service providers, *e.g.*, domestic software processors or legal counsel, or disclose confidential information about you to third-party service providers in serving your account. We remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information. In the event we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider.
7. We will, at our discretion or upon your request, deliver financial or other confidential information to you electronically via email or other mechanism. You recognize and accept the risk involved, particularly in email delivery, as the internet is not necessarily a secure medium of communication as messages can be intercepted and read by those determined to do so.
8. You agree you will not modify these documents for internal use or for distribution to third parties. You also understand that we may on occasion send you documents marked as draft and understand that those are for your review purpose only, should not be distributed in any way and should be destroyed as soon as possible.
9. During the course of our work, we may provide you with spreadsheet models designed using Microsoft Excel. With regard to the use of these models, you agree:
 - a) The model is for your exclusive use and may not be copied or modified for use by any other party without the permission of **BKD, LLP (BKD)**.
 - b) There are no warranties or support agreements pertaining to the models. You agree to assume responsibility for the appropriateness of the spreadsheet design and any existing assumptions related to input. You understand that errors may occur due to unknown programming errors (bugs), intentional or unintentional modifications to the model, operator error, data inaccuracy or use other than as

intended. We are not responsible for model malfunction resulting from these or other errors.

10. All BKD workpapers and documentation retained in any form of media for any Work performed by BKD are the property of BKD.
11. We can be compelled to provide information under legal process. In addition, we may be requested by regulatory or enforcement bodies to make certain workpapers available to them pursuant to authority granted by law or regulation. You agree BKD has no legal responsibility to you in the event we provide such documents or information.
12. Any time you intend to reference our firm name in any manner in any published materials, including on an electronic site, you agree to provide us with draft materials for our review and approval before publishing or posting such information.

You agree to notify us if you desire to place these financial statements or our report thereon along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that we have no responsibility as accountants to review information contained in electronic sites.

13. You agree to indemnify and hold harmless BKD and its personnel from any claims, liabilities, costs and expenses relating to the Work performed under this Agreement, except to the extent resulting from the intentional or deliberate misconduct of BKD personnel.
14. Any liability of BKD and its personnel to you is limited to the amount of the fee paid by you for services under the related Work Order as liquidated damages.
15. You accept that procedures under Work Orders are not a substitute for management's responsibility to ensure controls are in place to prevent and detect theft and all other forms of fraud and illegal acts. Therefore, you agree we are not responsible for the cost of damages or any liability arising from errors or irregularities, fraud, defalcations or any other form of noncompliance or theft caused by current or former employees, directors, owners or third parties.
16. You agree that any dispute regarding the Work will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each party agrees to be bound. Each party will share any costs of mediation proceedings equally.
17. This Agreement represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written

or oral, regarding the Work performed by BKD. It shall be binding on heirs, successors and assigns of the Client and BKD.

18. If any provision of this Agreement or a related Work Order is declared invalid or unenforceable, no other provision of this Agreement is affected and all other provisions shall remain in full force and effect.
19. This Agreement will remain in force for a term of one year from the date of the Agreement. Either of us may terminate these services at any time. Both of us must agree, in writing, to any future modifications or extensions. If services are terminated, you agree to pay us for time expended to date. In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as an administrative fee of 4% to cover items such as supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.

BKD is a registered limited liability partnership under Missouri law. Under applicable professional standards, partners of **BKD, LLP** have the same responsibilities as do partners in a general accounting and consulting partnership with respect to conformance by themselves and other professionals in BKD with their professional and ethical obligations. However, unlike the partners in a general partnership, the partners in a registered limited liability partnership do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to the registered limited liability partnership or each other, whether arising in tort, contract or otherwise.

We are an independent accounting firm allowed to use the name "Praxity" in relation to our practice. We are not connected by ownership with any other firm using the name "Praxity," and we will be solely responsible for all work carried out by us on your behalf. In deciding to engage us, you acknowledge that we have not represented to you that any other firm using the name "Praxity" will in any way be responsible for the work that we do.

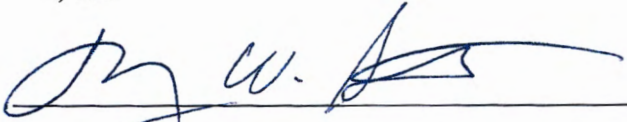
If the above arrangements are acceptable to you, please sign the enclosed copy of this letter and return it to us. If the signed copy you return to us is in electronic form, you agree that such copy shall be legally treated as a "duplicate original" of this agreement.

BKD, LLP

BKD, LLP

The services and arrangements described in this Agreement are in accordance with our understanding and are acceptable to us.

HUNT COUNTY, TX

By: 

Print Name: Bobby W. Stovall

Title: County Judge

Date: 11/20/20