

Note: All sections must be completed. Incomplete forms will be returned to the originating department.

I. CONTRACT INFORMATION:

Agency/Department: Auditor of Accounts/ Contract #: 48514 Amendment #:
Vendor Name: CliftonLarsonAllen LLP VISION Vendor No: 366757
Vendor Address: 1966 Greenspring Dr. Suite 300, Timonium, MD 21093
Starting Date: 8/1/24 Ending Date: 6/30/27 Amendment Date:
Summary of agreement or amendment: Professional services related to producing financial audits of the 14 county sheriffs deaprtments.

II. FINANCIAL & ACCOUNTING INFORMATION

Maximum Payable: \$420,000 Prior Maximum: \$ Prior Contract # (If Renewal):
Current Amendment: \$ Cumulative amendments: \$ % Cumulative Change: %
Business Unit(s): 1250; ; - [notes:] VISION Account(s): 507600;
Estimated Funding Split: % GF % SF % EF 100% Other
% TF % GC % FF Direct billed to sheriffs departments (name)

III. PROCUREMENT & PERFORMANCE INFORMATION

A. Identify applicable procurement process utilized. Additional detail if applicable.
Standard Bid/RFP Simplified Sole Source (See B.) Qualification Based Selection Statutory
B. If Sole Source Contract, contract form includes self-certification language? Yes N/A
C. Contract includes performance measures/guarantees to ensure the quality and/or results of the service? Yes No

IV. TYPE OF AGREEMENT (select all that apply)

Service Construction Arch/Eng. Marketing Info. Tech. Prof. Service Personal Service
Commodity Retiree/Former SOV EE Financial Trans Zero-Dollar Privatization Other

V. SUITABILITY FOR CONTRACT FOR SERVICE

Yes No N/A Does this contract meet the determination of an Independent Contractor? If "NO", then consult with the Department of Human Resources for guidance.

VI. CONTRACTING PLAN APPLICABLE

Is any element of this contract subject to a pre-approved Agency/Department Contracting Waiver Plan? Yes No

VII. CONFLICT OF INTEREST

By signing below, I (Agency/Department Head) certify that no person able to control or influence award of this contract had a pecuniary interest in its award or performance, either personally or through a member of his or her household, family, or business.
Yes No Is there an "appearance" of a conflict of interest so that a reasonable person may conclude that this party was selected for improper reasons: (If yes, explain)

VIII. PRIOR APPROVALS REQUIRED OR REQUESTED

Yes No Is this a Contract for Services valued at \$25,000 or more per year? If yes, attach AGO Certification Form.
Yes No Attorney General review As To Form is required (\$25,000 and above) or otherwise requested.
Yes No Agreement must be approved by the Secretary of ADS/CIO.
Yes No Agreement includes marketing services and CMO sent copy of contract. If / when marketing services exceed \$25,000 CMO must approve contract. CMO Approved:
Yes No Chief Information Security Officer (CISO) approval required for modification of Attachment C.12 use/protection of state information. CISO Approved:
Yes No Auditor approval required for modification of Attachment C.13 audit clause. AUDITOR Approved:
Yes No Risk Management approval required for modification of Attachment C.8 insurance clause. RISK Approved:
Yes No Is this a Contract for Legal Services? If yes, attach AGO 17.10 Approval Form.
Yes No Agreement must be approved by Commissioner of Human Resources: for Privatization, Retirees, Former Employees, & if a Contract fails the IRS test. DHR Approved:
Yes No Agreement must be approved by the Secretary of Administration.

IX. AGENCY/DEPARTMENT HEAD CERTIFICATION; APPROVAL

I have made reasonable inquiry as to the accuracy of the above information (sign in order):

1-Date 8/1/2024 1-Appointing Authority Doug Hoffer 1a-Date Agency Secretary (if applicable)
2-Date 2-Secretary of ADS/CIO Additional Approvers below if required by Agency process
3-Date 7/31/2024 3-AGO Approval Jesse Magnum 8/1/2024 DocuSigned by: Nicolas Kramer E710487A28FB404...
4-Date 8/1/2024 4-Secretary of Administration Sarah Clark

STANDARD CONTRACT FOR SERVICES

1. **Parties.** This is a contract for services between the State of Vermont, State Auditor's Office (hereinafter called "State" or "Auditor"), and CliftonLarsonAllen LLP, with a principal place of business in Timonium, MD, (hereinafter called "Contractor"). Contractor's form of business organization is a limited liability partnership. It is Contractor's responsibility to contact the Vermont Department of Taxes to determine if, by law, Contractor is required to have a Vermont Department of Taxes Business Account Number.
2. **Subject Matter.** The subject matter of this contract is services generally on the subject of financial audit services. Detailed services to be provided by Contractor are described in Attachment A.
3. **Maximum Amount.** In consideration of the services to be performed by Contractor, the State agrees to pay Contractor, in accordance with the payment provisions specified in Attachment B, a sum not to exceed \$420,000.00.
4. **Contract Term.** The period of Contractor's performance shall begin on August 1, 2024 and end on June 30, 2027. The contract may be extended for an additional two years subject to the agreement of both parties.
5. **Prior Approvals.** This Contract shall not be binding unless and until all requisite prior approvals have been obtained in accordance with current State law, bulletins, and interpretations.
6. **Amendment.** No changes, modifications, or amendments in the terms and conditions of this contract shall be effective unless reduced to writing, numbered and signed by the duly authorized representative of the State and Contractor.
7. **Termination for Convenience.** This contract may be terminated by the State at any time by giving written notice at least thirty (30) days in advance. In such event, Contractor shall be paid under the terms of this contract for all services provided to and accepted by the State prior to the effective date of termination.
8. **Primary Contacts.** The Parties will keep and maintain current at all times a primary point of contact for this Agreement, which are presently as follows:

a. For the Contractor:

Name: Jim Piotrowski

Phone: 781-588-0927

Email: Jim.Piotrowski@clacconnect.com

b. For the State:

Name: Doug Hoffer

Phone: 802.828.2281

Email: doug.hoffer@vermont.gov

9. **Attachments.** This contract consists of 7 pages including the following attachments which are incorporated herein:

Attachment A - Statement of Work

Attachment B - Payment Provisions

Attachment C – “Standard State Provisions for Contracts and Grants” a preprinted form (revision date 12/7/2023)

Attachment D - Other Provisions

10. **Order of Precedence.** Any ambiguity, conflict or inconsistency between the documents comprising this contract shall be resolved according to the following order of precedence:

- (1) Standard Contract
- (2) Attachment D
- (3) Attachment C (Standard Contract Provisions for Contracts and Grants)
- (4) Attachment A
- (5) Attachment B

WE THE UNDERSIGNED PARTIES AGREE TO BE BOUND BY THIS CONTRACT

By the State of Vermont:

8/1/2024

Date: _____

Signed by: Doug Hoffer
611ECBFD5A6346B...

Name: Doug Hoffer

Title: State Auditor

By the Contractor:

8/1/2024

Date: _____

Signed by: Jim Piotrowski
4A5CECBCAA3C4A0...

Name: Jim Piotrowski

Title: Principal

ATTACHMENT A – STATEMENT OF WORK

1. The Contractor shall be responsible for:
 - a. An audit of the financial statements for each of the 14 County Sheriffs’ Departments, in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards*.
 - b. A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* for each of the 14 County Sheriffs’ Departments.
 - c. The Contractor will also prepare and deliver to the Sheriff and the Auditor a management letter containing findings and recommendations for corrective actions for each of the 14 County Sheriffs’ Departments.

2. The 14 audits shall be performed according to the following schedule.

For the year ended June 30, 2024:

Addison County	Grand Isle County
Caledonia County	Lamoille County
Essex County	Orleans County
Franklin County	Rutland County

The eight audits for the year ended June 30, 2024 shall be completed and reports submitted to the County Sheriff and to the Auditor no later than December 31, 2024.

For the year ended June 30, 2025:

Bennington County	Washington County
Chittenden County	Windham County
Orange County	Windsor County

The eight audits for the year ended June 30, 2025 shall be completed and reports submitted to the County Sheriff and to the Auditor no later than December 31, 2025.

For the year ended June 30, 2026:

Addison County	Grand Isle County
Caledonia County	Lamoille County
Essex County	Orleans County
Franklin County	Rutland County

The eight audits for the year ended June 30, 2026 shall be completed and reports submitted to the County Sheriff and to the Auditor no later than December 31, 2026.

3. The Contractor and Auditor also agree to the following:
 - a. **Work Product Ownership.** Upon full payment by the State, all deliverables produced by the Contractor for the State, including outlines, reports, charts, sketches, drawings, artwork, plans, photographs, specifications, estimates, computer programs, or similar documents, becomes property of the State Auditor's Office and may not be copyrighted or resold by the Contractor. The Contractor shall retain ownership and physical custody of the work papers. The State Auditor's Office shall have access to the work papers as necessary, at reasonable times and upon reasonable advance notice, in accordance with the applicable professional standards. Contractor will make certain that work papers are available in a full and timely manner to regulatory agencies upon request for their reviews of audit quality and for use by their auditors as required by Government Auditing Standards. Contractor will make certain that work papers are available to the Federal oversight agency pursuant to authority given to it by law or regulation and such access to the requested work papers will be provided under the Contractor's personnel. In the event copies of work papers are requested under the auspices of the Vermont Public Access law, these copies shall be paid for by the party making the request.
 - b. Contractor will supply to the Auditor all records and work papers associated with the audits upon request. Any engagement letter between the Contractor and Sheriff's Department shall include this provision.
 - c. The Contractor agrees to inform the Auditor in a timely manner if any of the following occur: (1) anticipated delays in delivery of the audit reports, (2) when the Contractor is considering issuing an opinion other than one that is "clean" or unqualified, or (3) deficiencies in internal control over financial reporting that could result in a finding of material weakness.
4. In the event a Sheriff's Department is "unauditable", the Contractor shall bill only for the hours worked on the engagement up to the cessation of the work, and shall bill at the hourly rates specified in Attachment B.

ATTACHMENT B – PAYMENT PROVISIONS

The maximum dollar amount payable under this contract is not intended as any form of a guaranteed amount. The Contractor will be paid for products or services actually delivered or performed, as specified in Attachment A, up to the maximum allowable amount specified on page 1 of this contract.

1. Prior to commencement of work and release of any payments, Contractor shall submit to the State:
 - a. a certificate of insurance consistent with the requirements set forth in Attachment C, Section 8 (Insurance), and with any additional requirements for insurance as may be set forth elsewhere in this contract; and
 - b. a current IRS Form W-9 (signed within the last six months).
2. Payment terms are **Net 30** days from the date the State receives an error-free invoice with all necessary and complete supporting documentation.
3. Upon delivery of the final audit reports to the County Sheriff and the Auditor, the Contractor shall submit a separate invoice for each audit to the Auditor. After review of each audit report, the Auditor will pay the corresponding invoice.
4. The Contractor shall be paid \$20,000 for each completed audit for the three years of this contract. This per-audit total is all-inclusive and no additional charges will be accepted.
5. Contractor shall submit invoices to the State in accordance with the schedule set forth in this Attachment B. All invoices shall include the contract # for this contract.
6. Invoices shall be submitted to the State at the following address:

Diane Hahn
Diane.hahn@vermont.gov
 132 State St.
 Montpelier, VT 05602
7. Any services other than the audits performed by the Contractor at the request of the Auditor shall be billed at the following hourly rates:

Level	Current Hourly Rate
Partner	\$304
Manager	\$206
Senior	\$155
Associate/Staff	\$124

**ATTACHMENT C: STANDARD STATE PROVISIONS
FOR CONTRACTS AND GRANTS
REVISED DECEMBER 7, 2023**

“Attachment C: Standard State Provisions for Contracts and Grants” (revision version dated December 7, 2023) constitutes part of this Agreement and is hereby incorporated by reference as if fully set forth herein and shall apply to the purchase of all goods and/or services by the State under this Agreement. A copy of this document is available online at: <https://bgs.vermont.gov/purchasing-contracting/forms>.

**ATTACHMENT D
OTHER CONTRACT PROVISIONS**

1. ***Professional Liability Insurance.*** Before commencing work on this contract and throughout the term of this contract, contractor shall procure and maintain professional liability insurance for any and all services performed under this contract, with minimum coverage of \$1,000,000 per occurrence and \$1,000,000 per policy aggregate.

2. ***Mediation.*** Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. If the differences are not resolved through mediation the parties may pursue legal remedies as provided in Attachment C, paragraph 3.

AGO Certification Checklist

Is this a retainer-type contract? No

If yes, can compliance be certified at the retainer level? Select One

Part I: please answer the below three questions:

- Yes 1) The agency will not supervise the daily activities or methods and means by which the contractor provides services, other than supervision necessary to ensure that the contractor meets performance expectations and standards.
- Yes 2) The services provided are not the same as those provided by classified State employees within the agency.
- Yes 3) The contractor customarily engages in an independently established trade, occupation, profession, or business.

Part II: If answering “no” to one or more of the above questions, check the box next to each of the below items that apply to the requested contract for services:

- A) The services are not available within the agency or are of such a highly specialized or technical nature that the necessary knowledge, skills, or expertise is not available within the agency.
- B) The services are incidental to a contract for purchase or lease of real or personal property.
- C) There is a demonstrated need for an independent audit, review, or investigation; or independent management of a facility is needed as a result of, or in response to, an emergency such as licensure loss or criminal activity.
- D) The State is not able to provide equipment, materials, facilities, or support services in the location where the services are to be performed in a cost-effective manner.
- E) The contract is for professional services, such as legal, engineering, or architectural services, that are typically rendered on a case-by-case or project-by-project basis, and the services are for a period limited to the duration of the project, normally not to exceed two years or provided on an intermittent basis for the duration of the contract.
- F) The need for services is urgent, temporary, or occasional, such that the time necessary to hire and train employees would render obtaining the services from State employees imprudent. Such contract shall be limited to 90 days' duration, with any extension subject to review and approval by the Secretary of Administration.
- G) Contracts for the type of services covered by the contract are specifically authorized by law. (Please provide the legal citation)
- H) Efforts to recruit State employees to perform work, authorized by law, have failed in that no applicant meeting the minimum qualifications has applied for the job.
- I) The cost of obtaining the services by contract is lower than the cost of obtaining the same services by utilizing State employees. When comparing costs, the provisions of section 343 of this title shall apply.

Contract Name: CLA Sheriff Audits
Contract #: 48514

AGO Certification Checklist

If applicable, provide additional comments here.

Tim Ashe, Deputy State Auditor

07/25/2024

Project Manager Name

Date