

THE INFORMATION IN THIS BOX IS NOT A PART OF THE CONTRACT AND IS FOR COUNTY USE ONLY



Contract Number

22-353

SAP Number


### Arrowhead Regional Medical Center

<b>Department Contract Representative</b>	<u>William L. Gilbert</u>
<b>Telephone Number</b>	<u>(909) 580-6150</u>
<b>Contractor</b>	<u>Wipfli LLP</u>
<b>Contractor Representative</b>	<u>Cecilia Murillo</u>
<b>Telephone Number</b>	<u>(510) 403-9249</u>
<b>Contract Term</b>	<u>May 24, 2022 through May 23, 2023</u>
<b>Original Contract Amount</b>	<u>Not-to-exceed \$50,000</u>
<b>Amendment Amount</b>	<u></u>
<b>Total Contract Amount</b>	<u>Not-to-exceed \$50,000</u>
<b>Cost Center</b>	<u></u>

**Briefly describe the general nature of the contract:** Engagement Letter Agreement with Wipfli LLP for consulting services relating to Medicare and Medi-Cal physician enrollment, licensing, credentialing and billing for services provided at the Redlands Family Health Center, in the not-to-exceed amount of \$50,000 for the contract period of May 24, 2022 through May 23, 2023.

**FOR COUNTY USE ONLY**

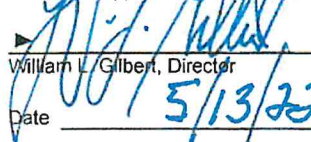
Approved as to Legal Form

  
 Charles Phan, Deputy County Counsel  
 Date 5/13/2022

Reviewed for Contract Compliance

  
 Date \_\_\_\_\_

Reviewed/Approved by Department

  
 William L. Gilbert, Director  
 Date 5/13/22

April 7, 2022

Mr. Genaro Grajeda  
Revenue Cycle Manager  
Arrowhead Regional Medical Center  
400 North Pepper Avenue  
Colton, CA 92324

**Re: Licensing, Medi-Cal/Medicare Enrollment and Billing Review**

Dear Mr. Grajeda:

Thank you for considering Wipfli LLP ("Wipfli") as your provider of professional consulting services to meet the unique requirements of San Bernardino County on behalf of Arrowhead Regional Medical Center ("ARMC").

A successful project will require the active and informed involvement of ARMC and Wipfli. Agreeing to mutually defined goals reduces potential misunderstandings that could impact the expected results and helps promote an optimal and successful relationship between our organizations.

This letter records Wipfli's engagement by ARMC, identifies the purpose and objectives of the project, confirms our understanding of the terms of the engagement, and conveys the nature and limitations of the services provided. ARMC and Wipfli agree to hold the contents of this engagement letter in confidence and will not disclose, use, or copy the same in whole or in part for any purpose other than to evaluate Wipfli's engagement.

**Project Purpose and Objectives**

It is our understanding that you need assistance with Medi-Cal and Medicare enrollment of the outpatient department located in Redlands, CA. In addition, you have requested consultation regarding billing requirements. We have broken down the tasks necessary to conduct this engagement by functional area. Although the tasks discussed below are broken out separately, many of these tasks are performed concurrently due to timing or application requirements.

### Medi-Cal Enrollment

Per our discussions, we will perform a Change of Information with CDPH to correct the licensing application previously submitted.

- A Data Request List (“DRL”) will be sent to Client for information needed to enroll the Redlands site into the Medi-Cal and Medicare programs. If providers are required to be credentialed for this site, we will request information.
- Prepare and submit required Medi-Cal enrollment forms to CDPH.
- If required, we will credential up to eleven (11) providers working at the Redlands site for Medi-Cal.
- Manage correspondence with CDPH to ensure complete enrollment.

### Medicare Enrollment

- Prepare and submit 855B Medicare application to Noridian for the Redlands site.
- If required, we will prepare and submit the 855I/R applications to credential up to eleven (11) providers working at the Redlands site.
- Manage correspondence with CDPH and Noridian (Medicare Fiscal Intermediary) to ensure complete enrollment.
- Provide written documentation on the Medicare regulations regarding when a provider can and can't bill a facility fee for services rendered in a provider-based outpatient department of the hospital not located within 250 yards of the main campus buildings.

### Client Acceptance of its Responsibilities:

When providing these services, our professional standards require us to document that ARMC's leadership understands and accepts its responsibilities regarding these services, which include the following:

- Assume all management responsibilities.
- Oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience.
- Evaluate the adequacy and results of the services provided.
- Accept responsibility for the results of the services.

We specifically do not have the authority to perform management functions, make management decisions, or act in a capacity equivalent to an employee.

## Fees

The fees for this engagement are broken down as follows:

- \$30,000 for Medi-Cal enrollment with CDPH, Medicare provider credentialing, billing review and consultations; and
- \$12,000 for Medi-Cal provider credentialing of 11 providers up to 80 hours. Any work in excess of 80 hours will be billed at an hourly rate of \$150 per hour.

ARMC shall also reimburse Wipfli for direct expenses incurred in connection with the performance of the services. Direct expenses include reasonable and customary out-of-pocket expenses such as incidental administration, travel, meals, accommodations and other expenses specifically related to this engagement.

Upon execution of this agreement, Wipfli shall bill ARMC monthly for fees and expenses incurred during such period then ended. Payment is due within 60 days of receipt of the invoice. The attached Professional Services Terms and Conditions are included herein by reference.

## Terms and Conditions

The agreement and all appendixes referenced in this engagement letter, including the Professional Services Terms and Conditions Applicable to Non-Attest and Non-Tax Engagements, are incorporated herein by such reference. By signing this engagement letter, ARMC specifically agrees that the project will be subject to the agreement and such appendixes.

## Project Time Frame

We are committed to meeting your expectations and will work with management to establish a mutually agreeable project timeline for this engagement prior to commencing any services under this Engagement Letter. The timeline will include milestones to allow you to evaluate the timeliness of our work. Wipfli will take all steps necessary to comply with the project timeline mutually agreed upon by the parties.

The term of this Engagement letter shall commence on the date the Engagement Letter Acceptance Form is fully executed ("Effective Date") and shall be in effect through the first anniversary of the Effective Date, unless earlier terminated pursuant to the terms of this Engagement Letter.

Genaro Grajeda  
Arrowhead Regional Medical Center  
Page 4  
April 7, 2022

### Approval to Proceed

We have given careful consideration to your requirements for this engagement and to the skills and resources needed to perform these efforts. If the project methodology described meets your expectations, please sign the Engagement Letter Acceptance Form (Appendix A) and return it to us.

We look forward to working with you. If you have any questions, please feel free to contact Cecilia Murillo at 510.404.3358 or via e-mail at [cmurillo@wipfli.com](mailto:cmurillo@wipfli.com).

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffery M. Johnson".

Jeff Johnson, Partner

for

**Wipfli LLP**

**ENGAGEMENT LETTER ACCEPTANCE FORM**

Prepared by Cecilia Murillo, Manager, Wipfli LLP Health Care Practice

**Professional Services**

If the contents of this engagement letter dated December 1, 2021 are acceptable, please sign and return this page to cmurillo@wipfli.com at your earliest convenience.

Arrowhead Regional Medical Center acknowledges acceptance of this engagement, agrees to be bound by all of its terms and conditions (attached), and represents that the person signing below has authority to execute this agreement. This agreement may be executed in a number of counterparts, including this separate signature page, each of which shall be deemed an original and all of which shall constitute one and the same agreement. The parties shall be entitled to sign and transmit an electronic signature of this agreement (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Each party providing an electronic signature agrees to promptly execute and deliver to the other party an original signed agreement upon request.



ACCEPTED: SAN BERNARDINO COUNTY ON BEHALF OF  
ARROWHEAD REGIONAL MEDICAL CENTER

**Curt Hagman**

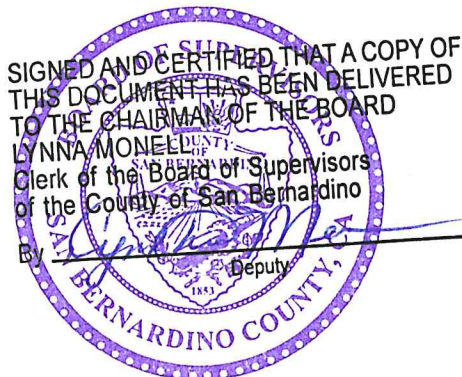


BY:  
Name, Title

**Chairman, Board of Supervisors**

DATE:

**MAY 24 2022**



Wipfli LLP  
Engagement Letter  
Terms and Conditions – Non-Attest and Non-Tax Engagements

1. Entire Agreement

These Terms and Conditions, together with the engagement letter ("Engagement Letter") to which these Terms and Conditions are attached, the Engagement Letter's other appendixes, and applicable Change Orders, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), understandings, and agreements (oral or written) between the parties relating to the subject matter including, without limitation, the terms of any request for proposal issued to Client or the standard printed terms on any purchase order issued by Client. No modification, amendment, supplement to, or waiver of these Terms and Conditions or the Engagement Letter shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Engagement Letter, its Appendixes (including these Terms and Conditions), Implementation Plan, Change Orders, and any other exhibit, attachment, schedule, or other document referenced in or by the Engagement Letter shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict among the express provisions of the foregoing, the Engagement Letter shall be given controlling effect. These terms and conditions do not apply to any attest services that may be performed by Wipfli for Client, such services being governed exclusively by the Engagement Letters issued with respect thereto.

2. Commencement and Term

An Engagement Letter or Change Order shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the expiration date as set forth in the Engagement Letter or Change Order, unless earlier terminated in accordance with the terms of the Engagement Letter or Change Order or these Terms and Conditions. Each person executing an Engagement Letter or Change Order on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same.

3. Fee Estimates and Change Orders

Wipfli's Engagement Letter may set forth certain ranges for Wipfli's fees charged on any project or work. Wipfli provides fee estimates as an accommodation to Client. Unless otherwise indicated in the Engagement Letter, fee estimates, described in ranges, shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

A "Change Order" means a mutually agreed-upon change in the schedule or the time for Wipfli's performance of the work on a project, the scope of specifications of a project, and/or the fees chargeable by Wipfli to Client, which is reduced to writing using an agreed-upon form that is executed by an authorized representative of each for Wipfli and Client.

If, during the course of Wipfli's engagement, Wipfli determines that more work will be required than initially estimated, Wipfli will discuss, as soon as possible, the reasons with Client. Work that falls outside the agreed-upon scope of Wipfli's engagement shall be covered by a Change Order. Service completion times are estimated and subject to change. Where applicable, all such estimates assume that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Such estimates also include necessary and reasonable cooperation from client personnel.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli and preapproved by Client in the course of performing the service will be charged in addition to Wipfli's professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

4. Fees

Unless otherwise agreed, all invoices are due and payable within sixty (60) days of the invoice date. [REDACTED]

[REDACTED] At our reasonable discretion, work may be suspended if Client's account becomes overdue and will not be resumed until Client's account is paid in full. Client acknowledges and agrees that we are not required to continue work in the event of a failure to pay on a timely basis for services rendered as required. Client further acknowledges and agrees that in the event Wipfli stops work or withdraws from this engagement as a result of Client's failure to pay on a timely basis for services rendered as required by this Engagement Letter, Wipfli will not be liable to Client for any damages that occur as a result of our ceasing to render services.

In the event Client requests us to, or we are required to, respond to a subpoena, court order, government regulatory inquiries, or other legal process against Client or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, Client agrees to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs that we incur.

5. Tax Responsibilities

Client shall pay and be solely and exclusively liable for all sales, use, ad valorem, excise, or other taxes or governmental charges imposed on the installation, implementation, licensure, or sale of goods or services by Wipfli or third parties to Client related to the Engagement Letter.

6. Termination of Agreement

An Engagement Letter may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfli or Client if either party defaults in the performance of any of its covenants and agreements set forth in an Engagement Letter or Change Order (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfli or Client with or without cause upon providing thirty (30) days written notice. Termination of an Engagement Letter shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination.

Wipfli has the right to withdraw from this engagement, at our reasonable discretion, if Client does not provide us with the information we request in a timely manner, refuses to cooperate with our reasonable requests, or misrepresents any facts. Our withdrawal will release us from any obligation to complete the engagement and will constitute completion of our engagement. Client agrees to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

7. Ongoing Support and Advice

Wipfli ongoing support and advice, whether or not it is defined by an Engagement Letter or Change Order, shall be subject to these Wipfli's Terms and Conditions and will be provided under the same terms and conditions that would apply to services defined in Wipfli's Engagement Letters or Change Orders.

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Engagement Letter  
Terms and Conditions – Non-Attest and Non-Tax Engagements

**8. Third-Party Products and Subcontractors**

When Wipfli is requested by Client through an Engagement Letter or Change Order to provide assistance with third-party products, Wipfli will use commercially reasonable efforts (as defined by Wipfli) to research, learn, and assist Client in the use of third-party products. However, Wipfli shall not be held liable for software or other products or services that have been written, produced, or provided by third parties. Client accepts full responsibility for all communications with third-party software developers, vendors, contractors, and/or subcontractors who have not been directly commissioned, engaged, retained, or hired by Wipfli. Wipfli hereby expressly disclaims all liability to Client or to any third parties that might be affected by the services performed or equipment installed by a third party who has not been directly commissioned, engaged, retained, or hired by Wipfli.

**9. Independent Contractor**

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

**10. Non-Exclusivity**

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any Engagement Letter or Change Order. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

**11. Privacy and Engagement Staffing**

Wipfli expressly reserves the right to replace, in its sole discretion upon notice to Client, any of our professional project team members, as necessary, to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may, upon written approval of Client, use third-party service providers, such as independent contractors, specialists, or vendors to assist us in providing professional services, including tax services provided however that Wipfli shall not subcontract the performance of services hereunder without the written approval of Client. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including our wholly-owned Indian subsidiary and contractors in the Philippines) or any of their respective affiliates. These entities and their personnel may be located within or outside the United States. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all service providers, entities, and personnel who assist us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes us to disclose Client information to the foregoing entities and parties for the purpose of providing professional services, including tax services, to Client.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the engagement letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will anonymize, mask, obfuscate, and/or de-identify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the engagement letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless expressly permitted by Client or required by law, regulation, legal process, or professional standards. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their personal information, which will be obtained, used, and disclosed by Wipfli for its required purposes.

For additional information related to client personal information, please see Wipfli's Privacy Statement located at [www.wipfli.com/privacy-statement](http://www.wipfli.com/privacy-statement).

**12. Wipfli Owners**

Some persons who own an interest in Wipfli may not be licensed as Certified Public Accountants and may provide services related to this engagement.

**13. Limitation of Liability**

Except for claims based on the death of a third-party, Wipfli's total liability to Client for all losses, claims, or causes of action arising out of the negligence or willful misconduct of Wipfli, its employees, and its agents relating to the services contemplated in the Wipfli Engagement Letter shall not exceed the insurance policy limits required under these Terms and Conditions. For the avoidance of doubt, as to claims based on willful misconduct (excluding claims based on the death of a third-party), Wipfli's total liability shall not exceed \$1,000,00 per claim.

**14. Dispute Resolution**

If any dispute arises among the parties regarding the subject matter hereof and such dispute cannot be resolved through informal negotiations and discussion, the parties, upon mutual agreement of the parties, may try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties. Any such mediation shall occur in San Bernardino County.

**15. Governing Law; Venue; Attorney's Fees**

All agreements between Wipfli and Client for any service shall be governed by and construed in accordance with the internal laws of the State of California. The parties acknowledge and agree that the Engagement Letter was entered into and intended to be performed in San Bernardino County, California. The parties agree that the venue of any action or claim brought by any party to the Engagement Letter or any Change Order will be the Superior Court of California, San Bernardino County, San Bernardino District. Each party hereby waives any law or rule of the court, which would allow them to request or demand a change of venue. If any action or claim concerning the Engagement Letter is brought by any third-party and filed in another venue, the parties hereto agree to use their best efforts to obtain a change of venue to the Superior Court of California, San Bernardino County, San Bernardino District. If any legal action is instituted to enforce any party's rights hereunder, each party shall bear its own costs and attorney fees, regardless of who is the prevailing party. This paragraph shall not apply to those costs and attorney fees directly arising from a third-party legal action against a party hereto and payable as an indemnification obligation.

**16. Severability**

The provisions of these Terms and Conditions shall be severable, so that the invalidity or unenforceability of any provisions will not affect the validity or enforceability of the remaining provisions; provided that no such severability shall be effective if it materially changes the economic benefit of these Terms and Conditions to either party.



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**17. Record Retention**

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. Notwithstanding the foregoing, During the term of this Engagement Letter, plus four (4) years after the term, both parties will comply with all applicable requirements of 42 CFR Section 420.302, including without limitation: (i) retaining required documents, and (ii) giving the US Comptroller General, Health and Human Services, and their duly authorized representatives access to its contract, books, documents, and records related to the sale under the Engagement Letter and those of any organizations related to the parties.

**18. Assignment**

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign the Engagement Letter without prior written consent of the other.

**19. Intellectual Property Rights**

Client acknowledges that, to the extent allowed by law, Wipfli owns all intellectual property rights, title, and interest to all information provided or developed throughout the duration of this engagement. Any use of this material, other than for the stated purposes in this Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfli's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfli's goods, marketing material, or advertising media and shall not in any way alter any of Wipfli's products. Client shall promptly notify Wipfli in writing of any infringement of Wipfli's intellectual property by third parties of which Client becomes aware. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process, and other information shall be solely and exclusively the property of the originating party.

**20. Mutual Confidentiality**

During the course of performing services, the parties may have access to information that is confidential to one another, including, without limitation, source code, documentation, specifications, databases, system design, file layouts, tool combinations, development methods, or business or financial affairs, which may incorporate business methods, marketing strategies, pricing, competitor information, product development strategies and methods, customer lists, customer information, and financial results (collectively "Confidential Information"). Confidential Information may include information received from third parties, both written and oral, that each party is obligated to treat as confidential.

Confidential Information shall not include any information that (i) is already known by the recipient party or its affiliates, free of any obligation to keep it confidential, (ii) is or becomes publicly known through no wrongful act of the receiving party or its affiliates, (iii) is received by the receiving party from a third party without any restriction on confidentiality, (iv) is independently developed by the receiving party or its affiliates, (v) is disclosed to third parties by the disclosing party without any obligation of confidentiality, (vi) is approved for release by prior written authorization of the disclosing party, (viii) or that is required to be disclosed by law.

Without the advance written consent of the other party, neither party shall disclose to a third party Confidential Information of the other party. The foregoing shall not apply where the disclosure is required by law. Each party agrees to maintain at least the same procedures regarding Confidential Information that it maintains with respect to its own Confidential Information. Each party may use the Confidential Information received from the other party only in connection with fulfilling its obligations under this Agreement. The parties further agree that expiration or termination of this Agreement, for any reason, shall not relieve either party, nor minimize their obligations with respect to Confidential Information, as set forth herein.

**21. Compliance with Client Policy**

In performing the services and while at any Client facilities, Wipfli personnel (including subcontractors) shall (a) conduct themselves in a businesslike manner; (b) comply with the policies, procedures, and rules of the Client regarding health and safety, and personal, professional and ethical conduct; (c) comply with the finance, accounting, banking, Internet, security, and/or other applicable standards, policies, practices, processes, procedures, and controls of the Client; and (d) abide by all laws applicable to the Client facilities and the provision of the Services, and all amendments and modifications to each of the documents listed in subsections (b), (c), and (d) (collectively, "Client Policies"). Client Policies, and additions or modifications thereto, may be communicated orally or in writing to Wipfli or Wipfli personnel or may be made available to Wipfli or Wipfli personnel by conspicuous posting at a Client facility, electronic posting, or other means generally used by Client to disseminate such information to its employees or Wipflis. Wipfli shall be responsible for the promulgation and distribution of Client Policies to Wipfli personnel to the extent necessary and appropriate.

**22. Damage to Client Property**

Wipfli shall repair, or cause to be repaired, at its own cost, all damages to Client vehicles, facilities, buildings or grounds caused by the willful or negligent acts of Wipfli or its employees or agents. Such repairs shall be made immediately after Wipfli becomes aware of such damage, but in no event later than thirty (30) days after the occurrence. If Wipfli fails to make timely repairs, the Client may make any necessary repairs. Wipfli, as determined by the Client, shall repay all costs incurred by the Client for such repairs, by cash payment upon demand, or Client may deduct such costs from any amounts due to the Wipfli from the Client, as determined at the Client's sole discretion.

**23. Debarment and Suspension**

Wipfli certifies that that it is not and at no time has been convicted of any criminal offense related to health care nor has been debarred, excluded, or otherwise ineligible for participation in any federal or state government health care program, including Medicare and Medicaid. Further, Wipfli certifies that no proceedings or investigations are currently pending or to Wipfli's knowledge threatened by any federal or state agency seeking to exclude Wipfli from such programs or to sanction Wipfli for any violation of any rule or regulation of such programs. Wipfli also certifies that neither it nor its principals or subcontractors is presently disbarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. (See the following United States General Services Administration's System for Award Management website <https://www.sam.gov>). Wipfli further certifies that if it or any of its subcontractors are business entities that must be registered with the California Secretary of State, they are registered and in good standing with the Secretary of State.

**24. Invoices**

Wipfli shall issue itemized monthly invoices, in arrears, and in a format acceptable to the Client for services performed under the Engagement Letter within twenty (20) days of the end of the previous month. Client shall make payment to Wipfli within sixty (60) working days after receipt of invoice or the resolution of any billing dispute. If, in the reasonable discretion of the Client, Wipfli is not performing in accordance with the milestones in the project timeline agreed upon by the parties, the Client may withhold payment until such milestones are accomplished to the reasonable satisfaction of the Client.

**25. Indemnification**

Subject to the exclusions and limitations set forth in Section 13 of these Terms and Conditions, Wipfli agrees to indemnify, defend (with counsel

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reasonably approved by Client) and hold harmless the Client and its authorized officers, employees, agents and volunteers from any and all claims, actions, losses, damages and/or liability arising out of the Engagement Letter from any negligent acts or omissions or the willful misconduct of Wipfli, its employees, and its agents.

**26. Insurance**

Without in any way limiting the indemnity herein, Wipfli shall maintain the following insurance coverage at the following minimum limits for the term of the Engagement Letter:

- Workers' Compensation/Employer's Liability – A program of Workers' Compensation insurance or a state-approved, self-insurance program in an amount and form to meet all applicable requirements of the Labor Code of the State of California, including Employer's Liability with \$250,000 limits covering all persons.
- Commercial/General Liability Insurance – General Liability Insurance covering all operations performed by or on behalf of Wipfli providing coverage for bodily injury and property damage with a combined single limit of not less than one million dollars (\$1,000,000), per occurrence. The policy coverage shall include: Products and completed operations, Broad form property damage (including completed operations), Personal injury, Contractual liability, and a \$2,000,000 general aggregate limit.
- Automobile Liability Insurance – Primary insurance coverage shall be written on ISO Business Auto coverage form for all owned, hired and non-owned automobiles or symbol 1 (any auto). The policy shall have a combined single limit of not less than one million dollars (\$1,000,000) for bodily injury and property damage, per occurrence.
- Errors and Omissions Liability Insurance – Errors and Omissions Liability Insurance with limits of not less than one million (\$1,000,000) and two million (\$2,000,000) aggregate limits

All policies, except for Worker's Compensation, shall contain additional endorsements naming Client as an additional named insured with respect to liabilities arising out of the Engagement Letter. When applicable, and when requested by Client, evidencing proof of the foregoing coverage shall be furnished to Client.

Wipfli shall require the carriers of required coverages to waive all rights of subrogation against the Client, its officers, employees, agents, volunteers, contractors and subcontractors. All general or auto liability insurance coverage provided shall not prohibit Wipfli and Wipfli's employees or agents from waiving the right of subrogation prior to a loss or claim. Wipfli hereby waives all rights of subrogation against Client.

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