

## AMENDATORY AGREEMENT

**THIS AMENDATORY AGREEMENT** is made and entered into by and between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the "City"), and **FORVIS, LLP**, a Delaware limited liability partnership, whose address is 14241 Dallas Parkway, Suite 1100, Dallas, TX 75254-2961 (the "Contractor") as the surviving entity following merger with **BKD, LLP**, a Missouri limited liability partnership, authorized to do business in Colorado and doing business at 1801 California Street Suite 2900, Denver, CO 80202, which was the signatory to the original Agreement.

### WITNESSETH:

**WHEREAS**, the City and the Contractor, which was then BKD, LLP previously entered into an Agreement dated August 16, 2021 relating to Wastewater Enterprise and Deferred Compensation audits (the "Agreement"); and

**WHEREAS**, BKD, LLP merged entities with Forvis, LLP on or about June 1, 2022; and

**WHEREAS**, the City wishes to continue the contractual arrangement with the Contractor under its new entity structure and name; and

**WHEREAS**, the Contractor requires a revision to the Scope of Work in order to conform to its current business practices ;

**NOW, THEREFORE**, in consideration of the premises and the mutual covenants and obligations herein set forth, the parties agree as follows:

1. The name of the Contractor is changed to Forvis, LLP and the address is changed to 14241 Dallas Parkway, Suite 1100, Dallas, TX 75254-2961.

2. The additional Scope of Work is attached hereto and incorporated herein as **Exhibit A-1** and all references to "Exhibit A" are hereby amended to read "**Exhibits A and A-1** as applicable".

3. Paragraph 2 of the Agreement, entitled "SERVICES TO BE PERFORMED," is amended at subparagraph a. to read as follows:

#### **2. SERVICES TO BE PERFORMED:**

**a.** As the Denver Auditor directs, the Contractor shall diligently undertake, perform, and complete all of the services and produce all the deliverables set forth on Exhibit A, the Scope of Work, to the City's satisfaction. Contractor and the City acknowledge and agree that, for any Renewal Terms, the parties will enter into an annual engagement letter in substantially the form

attached hereto which sets forth the obligations and responsibilities of that year's services. So long as the engagement letter substantially matches the form attached as Exhibit A-1, and does not purport to alter the terms of this Agreement, no amendment to this Agreement is necessary for the Auditor's acceptance and execution of the annual engagement letter.

4. The additional Certificate of Insurance is attached hereto and incorporated herein as **Exhibit C-1** and all references to "Exhibit C" are hereby amended to read "**Exhibits C and C-1** as applicable".

5. Except as herein amended, the Agreement is affirmed and ratified in each and every particular.

*Remainder of page left intentionally blank.*

**Contract Control Number:** AUDIT-202265027-01/202158905-01  
**Contractor Name:** FORVIS, LLP

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at Denver, Colorado as of:

**SEAL**

**CITY AND COUNTY OF DENVER:**

**ATTEST:**

By:

\_\_\_\_\_

\_\_\_\_\_

**APPROVED AS TO FORM:**

**REGISTERED AND COUNTERSIGNED:**

Attorney for the City and County of Denver

By:

By:

\_\_\_\_\_


\_\_\_\_\_

By:

\_\_\_\_\_

**Contract Control Number:**  
**Contractor Name:**

AUDIT-202265027-01/202158905-01  
FORVIS, LLP

By:  \_\_\_\_\_  
5E601F9D7CB64EB...

Name: Jodie Cates  
(please print)

Title: Managing Director  
(please print)

ATTEST: [if required]

By: \_\_\_\_\_

Name: \_\_\_\_\_  
(please print)

Title: \_\_\_\_\_  
(please print)

**EXHIBIT A-1**

**(exhibit follows)**

## **Exhibit A**

### **Scope of Work**

#### **Summary Scope of Services**

As described in the below **Scope of Services**, our services will include the following:

Audit Services for the year ended December 31, 2022

For the purposes of this annual letter “You” and “Your” shall mean the City and County of Denver, a municipal corporation organized under Article XX of the Colorado Constitution and “We” and “Our” shall mean Forvis, LLP.

You agree that you will be solely responsible for implementing any advice or recommendations and for ensuring that any such implementation complies with applicable law. FORVIS acknowledges its responsibility to act in a reasonably prudent manner with respect to its provision of services.

You also acknowledge these services are what is being requested for your purposes, and you will establish and monitor the performance of these services to ensure they meet management’s objectives. 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(s) to be responsible and accountable for overseeing the performance of nonattest portion of our services, and you have determined this individual is qualified to conduct such oversight.

#### **Engagement Fees**

Our fees will be as agreed to in the Agreement as shown in Exhibit B.

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in inability to meet other deadlines.

If there are changes in circumstances where these or other conditions become known and significant additional time is necessary or additional services are requested, we will notify You.

#### **Assistance with New Standards**

Assistance and additional time as a result of the adoption Governmental Accounting Standards Board Statement No. 87, Leases are expected to be minimal and included within our standard engagement fees. Should significant additional time be required we will notify You.

## Scope of Services – Audit Services

We will audit the basic financial statement and related disclosures for the following entities:

- City and County of Denver Wastewater Enterprise Fund as of and for the year ended December 31, 2022
- City and County of Denver Deferred Compensation Plan Trust Fund as of and for the year ended December 31, 2022

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

We will also provide you with the following nonattest services:

- Preparing a draft of the financial statements and related notes for the Deferred Compensation Plan Trust Fund

Jodie Cates, Managing Director, will oversee and coordinate the engagement. Anna Thigpen, Director, is responsible for supervising the engagement team and authorizing the signing of reports.

We will issue a written report(s) upon completion of our audit(s), addressed to the following parties:

### Entity Name

City and County of Denver

### Party Name

Audit Committee

The following apply for the audit services described above:

### Our Responsibilities

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We will exercise professional judgment and maintain professional skepticism throughout the audit.

We will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We will also conclude, based on audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

### Limitations & Fraud

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Our understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

## Opinion

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph(s) to our auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If we discover conditions that may prohibit us from issuing a standard report, we will notify You.

## Your Responsibilities

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide us with:
  - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance, and component auditors) from whom we determine it necessary to obtain audit evidence
  - Information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
  - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
  - Information about any known or suspected fraud affecting the entity involving management, employees with significant role in internal control, and others where fraud could have a material effect on the financials
  - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
  - Additional information that we may request for the purpose of the audit
- **Internal Control and Compliance** – for the:
  - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
  - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal



- award programs) applicable to the entity's activities is achieved
- Remedy, through timely and appropriate steps, of fraud and noncompliance with provisions of laws, regulations, contracts, or other agreements reported by the auditor
- Establishment and maintenance of processes to track the status and address findings and recommendations of auditors
- **Accounting and Reporting** – for the:
  - Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
  - Adjustment of the financial statements to correct material misstatements and confirmation to us in the representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
  - Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America
  - Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us
  - Distribution of audit reports to any necessary parties

The results of our tests of compliance and internal control over financial reporting performed in connection with our audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures, or other engagements that satisfy relevant legal, regulatory, or contractual requirements or fully meet other reasonable user needs.

### Written Confirmations Required

As part of our audit process, we will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this letter and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

### Peer Review Report

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the letter. Our most recent peer review report accompanies the Amendatory Agreement.

### Other Engagement Matters and Limitations

**Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that FORVIS has no responsibility to maintain this information. You will not rely on FORVIS to provide hosting, electronic security, or backup services, e.g., business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from FORVIS' servers, i.e., FORVIS portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.

**U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is

subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this letter that would be prohibited by or impair Our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.

**Dissemination of Financial Statements**

Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplementary information, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

Forvis acknowledges that the City may post audited financial statements, including our report, on their website to satisfy legal requirements, including to satisfy Freedom of Information Act or other public records requests, and we acknowledge that neither this Engagement Letter nor the Agreement prohibits the City from doing so. Any posting on the City's website is not intended to expand any intended users of the report, to extend any duty or obligation from Forvis to any third party, to create privity between Forvis and any third party, nor to create any third party beneficiaries of this Engagement Letter or the Agreement. Forvis shall place any disclaimer related to non reliance that it deems necessary. Forvis has no obligation to review any such website posting, nor to monitor or correct any errors therein, nor to consider the consistency with the Report of any other information on such site.

**Offering of Securities**

This Engagement Letter does not contemplate Forvis providing any services in connection with the offering of securities, whether registered or exempt from registration, and Forvis will charge additional fees to provide any such services. You further agree we are under no obligation to reissue our report or provide written permission for any other use of our report at a later date in connection with an offering of securities, the issuance of debt instruments, or for any other circumstance. We will determine, at our sole discretion, whether we will reissue our report or provide written permission for the use of our report only after we have conducted any procedures we deem necessary in the circumstances. You agree to provide us with adequate time to review documents where (a) our report is requested to be reissued, or (b) if you request written permission for other uses of the report. If we decide to reissue our report or provide written permission to the use of our report, you agree that Forvis will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to reissue our report or withhold our written permission to use our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services.

**Electronic Sites.** FORVIS LLP acknowledges that the City may post audited financial statements, including Our report, on the City's website to satisfy legal requirements, including to satisfy Freedom of Information Act or other public records requests, and We acknowledge that neither this engagement letter nor the Agreement prohibits the City from doing so nor from referencing the website in any offering documents. Any posting on the City's website is not intended to expand any intended users of the report, to extend any duty or obligation from Forvis, LLP to any third party, to create privity between Forvis, LLP and any third party, nor to create any third party beneficiaries of this engagement letter or the Agreement. You recognize that We have no responsibility to review information contained in electronic sites.



**EXHIBIT C-1**

(exhibit follows)



# CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)  
09/29/2022

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

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

<b>PRODUCER</b> Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA	<b>CONTACT NAME:</b> PHONE (A/C. No. Ext): (312) 381-1000      FAX (A/C. No.): (312) 381-7007	
	<b>E-MAIL ADDRESS:</b>	
<b>INSURED</b> FORVIS, LLP Attn: Scott Henderson 910 East St. Louis Street Suite 400 Springfield MO 65806 USA	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A:</b> Federal Insurance Company <b>NAIC #</b> 20281	
	<b>INSURER B:</b> Chubb National Ins Co      10052	
	<b>INSURER C:</b> Chubb Indemnity Insurance Co.      12777	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

Holder Identifier :

**COVERAGES      CERTIFICATE NUMBER: 570095693355      REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Blanket Additional Insured GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			30040658 General Liability	06/01/2022	09/30/2023	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$25,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG Included
A	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7362-88-88 Auto	06/01/2022	09/30/2023	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION			78197191 Umbrella	06/01/2022	09/30/2023	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			70441240 WC (AOS) 70441241 WC (AK & MS)	09/30/2022	09/30/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE-EA EMPLOYEE \$1,000,000 E.L. DISEASE-POLICY LIMIT \$1,000,000
C							

Certificate No : 570095693355

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

The City and County of Denver, elected and appointed officials, employees and volunteers are named as additional insureds in regards to the General and Auto Liability as required by written contract.  
 Waiver of subrogation applies in favor of the certificate holder in regards to the above referenced policies as required by written contract and applicable by law.

**CERTIFICATE HOLDER**

**CANCELLATION**

City and County of Denver 201 W. Colfax Ave., Dept. #705 Denver CO 80202 USA	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  
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