State of Washington
Contracts & Procurement Division
Department of Enterprise Services
P.O. Box 41411
Olympia, WA 98504-1411

Branch, Richards & Co., P.S.
155 NE 100th St. Suite 410
Seattle, WA 98125

FIRST AMENDMENT
TO
CONTRACT NO. 03219
PROFESSIONAL AUDITING SERVICES

This First Amendment ("Amendment") to Contract No. 03219 is made and entered into by and between the State of Washington acting by and through the Department of Enterprise Services, a Washington State governmental agency ("State") and Branch, Richards & Co., P.S., a Washington corporation ("Contractor") and is dated and effective as of February 1, 2022.

RECITALS

A. State and Contractor (collectively the "Parties") entered into that certain Contract No. 03219 for Professional Auditing Services dated effective as of February 1, 2020 ("Contract").

B. The amendment set forth herein is within the scope of the Contract.

C. The Parties now desire to amend the Contract as set forth herein.

AGREEMENT

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the Parties hereby agree to amend the Contract as follows:

1. TERM. The Contract term is amended to extend end date to max term, January 31, 2026.

2. NO CHANGE OTHER THAN AMENDMENT. Except as amended herein, the Contract is unaffected and remains in full force and effect.

3. INTEGRATED AGREEMENT; MODIFICATION. This Amendment constitutes the entire agreement and understanding of the Parties with respect to the subject matter and supersedes all prior negotiations and representations. In the event of any conflict between this Amendment and the Contract or any earlier amendment, this Amendment shall control and govern. This Amendment may not be modified except in writing signed by the Parties.

4. AUTHORITY. Each party to this Amendment, and each individual signing on behalf of each party, hereby represents and warrants to the other that it has full power and authority to enter into this Amendment and that its execution, delivery, and performance of this Amendment has been fully authorized and approved, and that no further approvals or consents are required to bind such party.

5. ELECTRONIC SIGNATURES. A signed copy of this Amendment or any other ancillary agreement transmitted by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original executed copy of this Amendment or such other ancillary agreement for all purposes.

6. COUNTERPARTS. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, and all of which counterparts together shall constitute the same instrument which may be sufficiently evidenced by one counterpart. Execution of this Amendment at different times and places by the parties shall not affect the validity thereof so long as all the parties hereto execute a counterpart of this Amendment.

EXECUTED AND EFFECTIVE as of the day and date first above written.

BRANCH, RICHARDS & CO., P.S.,
a Washington corporation

By: J Larry Bussard
Name: J. Larry Bussard
Title: Audit Partner
Date: 12.7.2021

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES

By: Leslie Edwards
Name: Leslie Edwards
Title: Contracts Specialist
Date: 12/7/2021

State of Washington Contracts & Procurement Division Department of Enterprise Services P.O. Box 41411 Olympia, WA 98504-1411	**CONTRACT AMENDMENT**	
	Contract No.:	03219
Branch, Richards & Co. 155 NE 100th Street, Suite 410 Seattle, WA 98125	Amendment No.:	02
	Effective Date:	September 1, 2024

SECOND AMENDMENT

TO

CONTRACT NO. 03219

PROFESSIONAL AUDITING SERVICES

This Second Amendment ("Amendment") to Contract No. 03219 is made and entered into by and between the State of Washington acting by and through the Department of Enterprise Services, a Washington State governmental agency ("Enterprise Services") and Branch, Richards & Co., a Washington corporation ("Contractor") and is dated as of September 1, 2024.

RECITALS

A. Enterprise Services and Contractor (collectively the "Parties") entered into that certain Contract No. 03219 dated effective as of February 1, 2020 ("Contract").

B. The Parties previously amended the Contract as follows:

(1) By instrument titled First Amendment to Contract (dated February 1, 2022) to extend the max term of the Contract to January 31, 2026.

C. The Parties now desire to amend the Contract to include a 'pay equality provision' as required by the Washington State Legislature. *See* LAWS OF 2023, ch. 475, § 919(4).

D. The Parties further desire to amend the Contract to include a 'nondiscrimination provision' as required by the Washington State Legislature. *See* LAWS OF 2023, ch. 468 [codified at RCW 39.26.245(3) and RCW 49.60.530].

E. The amendment set forth herein is within the scope of the Contract.

AGREEMENT

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the Parties hereby agree to amend the Contract, as previously amended, as follows:

1. PAY EQUALITY. The following provision is added to the end of section 14 (General Provisions) as a new subsection:

14.24 WASHINGTON STATE PAY EQUALITY FOR 'SIMILARLY EMPLOYED' INDIVIDUALS. Contractor represents and warrants that, among Contractor's employees, 'similarly

employed' individuals are compensated as equals. For purposes of this provision, employees are similarly employed if the individuals work for the same employer, the performance of the job requires comparable skill, effort, and responsibility, and the jobs are performed under similar working conditions. Job titles alone are not determinative of whether employees are similarly employed. Contractor may allow differentials in compensation for Contractor's workers based in good faith on any of the following: a seniority system; a merit system; a system that measures earnings by quantity or quality of production; a bona fide job-related factor or factors; or a bona fide regional difference in compensation levels. A bona fide job-related factor or factors may include, but is not limited to, education, training, or experience that is: consistent with business necessity; not based on or derived from a gender-based differential; and accounts for the entire differential. A bona fide regional difference in compensation level must be consistent with business necessity; not based on or derived from a gender-based differential; and account for the entire differential. Notwithstanding any provision to the contrary, upon breach of warranty and Contractor's failure to provide satisfactory evidence of compliance within thirty (30) days, Enterprise Services may suspend or terminate this Contract and any Purchaser hereunder similarly may suspend or terminate its use of the Contract and/or any agreement entered into pursuant to this Contract.

2. NONDISCRIMINATION. The following provision is added to the end of section 14 (General Provisions) as a new subsection:

14.25 NONDISCRIMINATION.

(a) Nondiscrimination Requirement. During the term of this Contract, beginning as of the effective date of this Amendment, Contractor, including any subcontractor, shall not discriminate on the bases enumerated at RCW 49.60.530(3). In addition, Contractor, including any subcontractor, shall give written notice of this nondiscrimination requirement to any labor organizations with which Contractor, or subcontractor, has a collective bargaining or other agreement.

(b) Obligation to Cooperate. Contractor, including any subcontractor, shall cooperate and comply with any Washington state agency investigation regarding any allegation that Contractor, including any subcontractor, has engaged in discrimination prohibited by this Contract pursuant to RCW 49.60.530(3).

(c) Default. Notwithstanding any provision to the contrary, Enterprise Services may suspend Contractor, including any subcontractor, upon notice of a failure to participate and cooperate with any state agency investigation into alleged discrimination prohibited by this Contract, pursuant to RCW 49.60.530(3). Any such suspension will remain in place until Enterprise Services receives notification that Contractor, including any subcontractor, is cooperating with the investigating state agency. In the event Contractor, or subcontractor, is

determined to have engaged in discrimination identified at RCW 49.60.530(3), Enterprise Services may terminate this Contract in whole or in part, and Contractor, subcontractor, or both, may be referred for debarment as provided in RCW 39.26.200. Contractor or subcontractor may be given a reasonable time in which to cure this noncompliance, including implementing conditions consistent with any court-ordered injunctive relief or settlement agreement.

(d) Remedies for Breach. Notwithstanding any provision to the contrary, in the event of Contract termination or suspension for engaging in discrimination, Contractor, subcontractor, or both, shall be liable for contract damages as authorized by law including, but not limited to, any cost difference between the original Contract and the replacement or cover contract and all administrative costs directly related to the replacement contract, which damages are distinct from any penalties imposed under Chapter 49.60, RCW. Enterprise Services and/or Purchasers shall have the right to deduct from any monies due to Contractor or subcontractor, or that thereafter become due, an amount for damages Contractor or subcontractor will owe Enterprise Services and/or Purchasers for default under this provision.

3. NO CHANGE OTHER THAN AMENDMENT. Except as amended herein, the Contract is unaffected and remains in full force and effect.

4. INTEGRATED AGREEMENT; MODIFICATION. This Amendment constitutes the entire agreement and understanding of the Parties with respect to the subject matter and supersedes all prior negotiations and representations. In the event of any conflict between this Amendment and the Contract or any earlier amendment, this Amendment shall control and govern. This Amendment may not be modified except in writing signed by the Parties.

5. AUTHORITY. Each party to this Amendment, and each individual signing on behalf of each party, hereby represents and warrants to the other that it has full power and authority to enter into this Amendment and that its execution, delivery, and performance of this Amendment has been fully authorized and approved, and that no further approvals or consents are required to bind such party.

6. ELECTRONIC SIGNATURES. An electronic signature or electronic record of this Amendment or any other ancillary agreement shall be deemed to have the same legal effect as delivery of an original executed copy of this Amendment or such other ancillary agreement for all purposes.

7. COUNTERPARTS. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, and all of which counterparts together shall constitute the same instrument which may be sufficiently evidenced by one counterpart. Execution of this Amendment at different times and places by the parties shall not affect the validity thereof so long as all the parties hereto execute a counterpart of this Amendment.

EXECUTED AND EFFECTIVE as of the day and date first above written.

BRANCH, RICHARDS & CO.,
A WASHINGTON CORPORATION

By: J. Lawrence Bussard
J. Lawrence Bussard (Oct 14, 2024 14:39 PDT)

Name: J. Lawrence Bussard

Title: CPA

Date: 10/14/2024

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES

By: _____

Name: Tim Foitzik

Title: Procurement Supervisor

Date: 9/27/2024

State of Washington Contracts & Procurement Division Department of Enterprise Services P.O. Box 41411 Olympia, WA 98504-1411	**CONTRACT AMENDMENT**	
	Contract No.:	03219
Branch, Richards & Co., P.S. 155 NE 100th Street, Suite 410 Seattle, WA 98125	Amendment No.:	03
	Effective Date:	January 1, 2025

THIRD AMENDMENT

TO

CONTRACT NO. 03219

PROFESSIONAL AUDITING SERVICES

This Third Amendment ("Amendment") to Contract No. 03219 is made and entered into by and between the State of Washington acting by and through the Department of Enterprise Services, a Washington State governmental agency ("Enterprise Services") and Branch, Richards & Co., P.S., a Washington Professional Service Corporation ("Contractor") and is dated as of January 1, 2025.

R E C I T A L S

A. Enterprise Services and Contractor (collectively the "Parties") entered into that certain Contract No. 03219 dated effective as of February 1, 2020 ("Contract").

B. The Parties previously amended the Contract as follows:

(1) By instrument titled First Amendment to Contract (dated February 1, 2022) to extend the max term to January 31, 2026; and

(2) By instrument titled Second Amendment to Contract (dated September 1, 2024) to include a 'pay equality provision' and 'nondiscrimination provision'.

C. The Parties now desire to amend the Contract to update Section 3.3 Economic Adjustment.

D. The Parties further desire to amend the Contract to update Exhibit B – Prices.

E. The amendment set forth herein is within the scope of the Contract.

A G R E E M E N T

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the Parties hereby agree to amend the Contract, as previously amended, as follows:

1. PRICING. The Contract pricing for the services is hereby amended by deleting the existing *Exhibit B – Prices* in its entirety and inserting the attached ***Exhibit B – Prices for Services by Category and Region*** (dated January 1, 2025). As of the effective date of this Amendment, any reference to

Exhibit B – Prices for Services by Category and Region shall be deemed to be a reference to the attached ***Exhibit B – Prices for Services by Category and Region*** (dated January 1, 2025).

2. ECONOMIC ADJUSTMENT. Section 3.3 of the Contract (Economic Adjustment) is hereby amended by deleting the existing Section in its entirety and inserting the following in lieu thereof:

   Beginning twelve (12) months after the effective date of this Contract and for every 12 months after the last price increase, that Contractor may request the prices set forth in *Exhibit B – Prices for Services by Category and Region* be adjusted at the discretion and approval of Enterprise Services' Contract Administrator. This economic adjustment shall use the United States Department of Labor, Bureau of Labor and Statistics (BLS) indices described below and will be based on the percent change since the date of the previous adjustment, or date the rate was established if no prior adjustments were made. All calculations for the index shall be based upon the latest version of data published as of the date of the price adjustment request. Prices shall be adjusted 30 days from the date the adjustment is approved by the Contract Administrator. If an index is recoded, that is the replacement is a direct substitute according to the BLS, this Contract will instead use the recode. If an index becomes unavailable, Enterprise Services shall substitute a proxy index. If there is not a direct substitute, the next higher aggregate index available will be used. The economic adjustment shall be calculated as follows:

   - New Price = Old Price x (Current Period Index/Base Period Index).

PPI/CPI	Series
PPI - Financial Auditing	115412114
CPI - Services	CUUR000SAS
CPI – Services	CUUS000SAS

3. NO CHANGE OTHER THAN AMENDMENT. Except as amended herein, the Contract is unaffected and remains in full force and effect.

4. INTEGRATED AGREEMENT; MODIFICATION. This Amendment constitutes the entire agreement and understanding of the Parties with respect to the subject matter and supersedes all prior negotiations and representations. In the event of any conflict between this Amendment and the Contract or any earlier amendment, this Amendment shall control and govern. This Amendment may not be modified except in writing signed by the Parties.

5. AUTHORITY. Each party to this Amendment, and each individual signing on behalf of each party, hereby represents and warrants to the other that it has full power and authority to enter into this Amendment and that its execution, delivery, and performance of this Amendment has been fully authorized and approved, and that no further approvals or consents are required to bind such party.

6. ELECTRONIC SIGNATURES. An electronic signature or electronic record of this Amendment or any other ancillary agreement shall be deemed to have the same legal effect as delivery of an original executed copy of this Amendment or such other ancillary agreement for all purposes.

7. COUNTERPARTS. This Amendment may be executed in one or more counterparts, each of which shall be deemed an original, and all of which counterparts together shall constitute the same instrument which may be sufficiently evidenced by one counterpart. Execution of this Amendment at different times and places by the parties shall not affect the validity thereof so long as all the parties hereto execute a counterpart of this Amendment.

EXECUTED AND EFFECTIVE as of the day and date first above written.

BRANCH, RICHARDS & CO., P.S., A WASHINGTON PROFESSIONAL SERVICE CORPORATION	**STATE OF WASHINGTON DEPARTMENT OF ENTERPRISE SERVICES**
By: Larry Bussard	By:
Name: Larry Bussard	Name: Tim Foitzik
Title: Shareholder	Title: Procurement Supervisor
Date: 12/18/2024	Date: 12/18/2024

Exhibit B

Prices for Services by Category and Region

Branch, Richards & Co, P.S.	**Maximum Not-to-Exceed Hourly Rate**					
	Olympic Region	Northwest Region	North Central Region	Southwest Region	South Central Region	Eastern Region
Financial Statement Auditing	$177.26	$167.42	$177.26	$177.26	$167.42	$177.26
Grant Compliance Auditing	$167.42	$167.42	$167.42	$167.42	$167.42	$182.19
Health Care Auditing	$182.19	$182.19	$182.19	$182.19	$182.19	Not awarded
Forensic Auditing	$182.19	$182.19	$182.19	$182.19	$182.19	$182.19
Accountability/Compliance Auditing	$167.42	$167.42	$167.42	$167.42	$167.42	$182.19

Travel expenses, if any, shall be specified in the applicable purchase order between Contractor and Purchaser; provided, however that travel expenses shall be subject to the limits set forth in Chapter 10 of the State Administrative & Accounting Manual (SAAM). The SAAM can be found here, SAAM.

03219 Third Amendment - EPA Amendment

Final Audit Report 2024-12-18

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