

SOC 2 AND NIST 800-53 AUDITING SERVICES AGREEMENT

BETWEEN

CALSAWS CONSORTIUM

AND

CONTRACTOR

SOC 2 AND NIST 800-53 AUDITING SERVICES AGREEMENT

This Agreement (the “Agreement”) is entered into as of the 17th day of July 2026 (the “Execution Date”), by and between the California Statewide Automated Welfare System Consortium (“CONSORTIUM”), and any successor entity, and CBIZ CPAs P.C. (“CBIZ CPAs” and Marcum Technology LLC d/b/a CBIZ Technology (“CBIZ Technology”) (together, “CONTRACTOR”) (collectively, “Parties”).

RECITALS

WHEREAS, the Statewide Automated Welfare System (SAWS) of California is comprised of the case management systems that support the delivery of services to applicants and beneficiaries of public assistance programs, including Medical, California Work Opportunity and Responsibility to Kids/Temporary Assistance for Needy Families (CalWORKS/TANF), CalFresh/Supplemental Nutrition Assistance Program (SNAP), Cash Assistance Program for Immigrants (CAPI), Foster Care, Refugee Cash Assistance (RCA), Kinship Guardian Assistance Program (KinGAP), California Food Assistance Program (CFAP), General Assistance/General Relief (GA/GR), Adoption Assistance, Welfare-to-Work (WTW) employment programs, and other health and human services programs; and

WHEREAS, the CONSORTIUM has been established to oversee the consolidation of the three (3) current automated welfare systems (LRS, C-IV, and CalWIN systems) for the purpose of implementing a single California Statewide Automated Welfare System (CalSAWS) in all fifty-eight (58) California counties; and

WHEREAS, the development of the CalSAWS System was in response to a requirement established in 2018 by the Centers for Medicare and Medicaid Services (CMS) and the United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) to implement a single statewide system by the end of 2023; and

WHEREAS, the CalSAWS System is designed to be a user-friendly, customer-based, on-line, and fully integrated case management system that manages data in the aforementioned public assistance programs for all California Counties that is a cloud-based system utilizing Amazon Web Services (AWS); and

WHEREAS, the County of San Bernardino Auditor-Controller/Treasurer/Tax Collector’s Office (hereafter “County”) serves as the Fiscal Agent for the CONSORTIUM; and

WHEREAS, the CONSORTIUM desires to enter into a contract with a qualified firm to provide auditing services for Service Organization Control (SOC) 2 Reports and National Institute of Standards and Technology (NIST) 800-53 Security Controls; and

WHEREAS, on March 16, 2026, the CONSORTIUM, through the County, released a Request for Proposal (RFP) to solicit proposals from qualified firms to provide SOC 2 and NIST 800-53 auditing services for a five-year contract term; and

WHEREAS, on April 10, 2026, the CONTRACTOR submitted its response to the RFP, which is incorporated herein by reference; and

WHEREAS, the CONSORTIUM finds CONTRACTOR is qualified to provide SOC 2 and NIST 800-53 auditing services as described in the RFP; and

NOW THEREFORE, in consideration of the foregoing Recitals and the mutual promises and covenants as set forth below, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

A. LOCATION OF WORK

The work is to be performed, completed, and managed at the following CONSORTIUM locations:

1. 11971 Foundation Place, Gold River, CA 95670
2. Virtual meeting platform

B. SCOPE OF WORK

1. CBIZ CPAs shall provide SOC 2 Type 2 report services for the CalSAWS systems for fiscal years ending August 31, 2026, August 31, 2027, August 31, 2028, August 31, 2029, and August 31, 2030 in accordance with Statement on Standards for Attestation Engagements (SSAE) No.18 as outlined in Appendix A, SOC 2 Engagement Letter, the terms of which are incorporated herein by reference.
2. CBIZ Technology shall provide technical audit services for the CalSAWS systems as outlined in the Proposal for SOC 2 and Technical Audit Services, submitted on April 10, 2026 to be conducted annually for fiscal years 2025-26, 2026-27, 2027-28, 2028-29, and 2029-30 based on the NIST Special Publication (SP) 800-53, revision 5. Following SP 800-53, CONSORTIUM places emphasis such that:
 - a. The implementation of each control is documented with evidence to prove compliance to the control.
 - b. All technical systems properly implement the security control according to the Center for Internet Security Controls (CIS) benchmark standard for the appropriate technology.
 - c. Non-technical controls are properly implemented according to the process documented in compliance with NIST and CalSAWS security control baselines.

- d. Known deficiencies are properly documented with Plan of Actions and Milestones (POAMs) created to track their remediation.
- e. The technical audit services follow a defined sampling methodology intended to reduce cost while minimizing any detrimental impact on the accuracy and reliability of results. Due to the inherent risks and limitations associated with this methodology, CONTRACTOR cannot guarantee (i) the outcome of its testing, assessment, forensics, or remediation methods, or (ii) that all weaknesses, noncompliance issues, or vulnerabilities will be discovered. CONSORTIUM acknowledges and accepts these risks and limitations.

C. DEADLINES

The SOC 2 Type 2 audits for fiscal years ending June 30, 2026, June 30, 2027, June 30, 2028, June 30, 2029, and June 30, 2030 must be completed and the reports received by the CONSORTIUM and the County by December 15 following the fiscal year end. The timing of the NIST 800-53 audit will align with the timeline and deadlines as established for the SOC 2 Type 2 audits for the fiscal years 2025-26, 2026-27, 2027-28, 2028-29, and 2029-30.

D. TERM OF CONTRACT

This Agreement is effective as of July 17, 2026, and expires June 30, 2031, but may be terminated earlier in accordance with provisions of this Agreement.

CONSORTIUM and CONTRACTOR each reserve the right to terminate the Agreement, for any reason, with a thirty (30) day written notice of termination pursuant to Section 35 of this Agreement. Such termination may include all or part of the services described herein.

E. FISCAL PROVISIONS

1. The maximum amount of reimbursement/payment under this Agreement shall not exceed \$719,112 and shall be subject to availability of funds to CONSORTIUM/County. The consideration to be paid to CONTRACTOR, as provided herein, shall be in full payment for all CONTRACTOR's Services and expenses incurred in the performance hereof, including travel and per diem.
2. The compensation to the CONTRACTOR for services outlined in Section B (Scope of Work) shall not exceed the following amounts:
 - a. \$334,200 for SOC 2 reports for CalSAWS
 - b. \$384,912 for NIST 800-53 reports for CalSAWS
3. CONTRACTOR shall provide CONSORTIUM itemized monthly invoices, in arrears, and in a format acceptable to CONSORTIUM for Services performed under this Agreement within twenty (20) days of the end of the previous month. CONSORTIUM shall make payment to CONTRACTOR within sixty (60) working days after receipt of invoice or the resolution of any billing dispute.
4. CONTRACTOR shall accept all payments from CONSORTIUM via electronic fund transfer (EFT) directly deposited into the CONTRACTOR's designated checking or other bank account. CONTRACTOR shall promptly comply with directions and accurately complete forms provided by CONSORTIUM required to process EFT payments.
5. CONSORTIUM is exempt from Federal excise taxes and no payment shall be made for any personal property taxes levied on CONTRACTOR or on any taxes levied on employee wages. CONSORTIUM/County shall only pay for any State or local sales or use taxes on the Services rendered or equipment and/or parts supplied to CONSORTIUM/County pursuant to the Agreement.

6. Costs for Services under the terms of this Agreement shall be incurred during the term of the contract except as approved by CONSORTIUM. CONTRACTOR shall not use current year funds to pay prior or future year obligations.

F. GENERAL

1. Contract Amendments

CONTRACTOR agrees any alterations, variations, modifications, or waivers of the provisions of the Agreement, shall be valid only when reduced to writing, executed and attached to the original Agreement and approved by the person(s) authorized to do so on behalf of CONTRACTOR and CONSORTIUM.

2. Contract Assignability

Without the prior written consent of CONSORTIUM, the Agreement is not assignable by CONTRACTOR either in whole or in part.

3. Contract Exclusivity

This Agreement is not an exclusive contract. CONSORTIUM reserves the right to enter into a contract with other contractors for the same or similar Services. CONSORTIUM does not guarantee or represent that the CONTRACTOR will be permitted to perform any minimum amount of work, or receive compensation other than on a per order basis, under the terms of this Agreement.

4. Attorney Fees and Costs

If any legal action is instituted to enforce any party's rights hereunder, each party shall bear its own costs and attorneys' 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 under the Indemnification and Insurance Requirements.

5. Background Checks for Contractor Personnel

CONTRACTOR shall ensure that its personnel (a) are authorized to work in the jurisdiction in which they are assigned to perform Services; (b) do not use legal or illegal substances in any manner which will impact their ability to provide Services to CONSORTIUM/County; and (c) are not otherwise disqualified from performing the Services under applicable law. If requested by CONSORTIUM/County and not in violation of applicable law, CONTRACTOR shall conduct a background check, at CONTRACTOR's sole expense, on all its personnel providing. If requested by CONSORTIUM/County, CONTRACTOR shall provide the results of the background check of each individual to verify that the individual meets CONTRACTOR's standards for employment. Such background check shall be in the form generally used by CONTRACTOR in its initial hiring of employees or contracting for contractors or, as applicable, during the employment-screening process but must, at a minimum, have been performed within the preceding 12-month period. CONTRACTOR personnel who do not meet CONSORTIUM/County's hiring criteria, in CONSORTIUM/County's sole discretion, shall not be assigned to work on CONSORTIUM/County property or Services, and CONSORTIUM/County shall have the right, at its sole option, to refuse access to any CONTRACTOR personnel to any CONSORTIUM or County facility.

6. Change of Address

CONTRACTOR shall notify CONSORTIUM and the County in writing of any change in mailing address within ten (10) business days of the change.

7. Choice of Law; Forum Selection

This Agreement shall be governed by and construed according to the laws of the State of California, excluding its conflict of laws provisions. Any action brought to resolve a dispute arising out of, or related to, this Agreement shall be filed in the Superior Court of the State of California in and for the County of San Bernardino, San Bernardino District.

8. Compliance with County Policy

In performing the Services and while at any CONSORTIUM or County facilities, CONTRACTOR personnel (including subcontractors) shall (a) conduct themselves in a businesslike manner; (b) comply with the policies, procedures, and rules of the County 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 County; and (d) abide by all laws applicable to the County facilities and the provision of the Services, and all additions and modifications to each of subsections (b), (c), and (d) (collectively, "County Policies"). County Policies, and additions or modifications thereto, may be communicated orally or in writing to CONTRACTOR or CONTRACTOR personnel or may be made available to CONTRACTOR or CONTRACTOR personnel by conspicuous posting at a County facility, electronic posting, or other means generally used by County to disseminate such information to its employees or contractors. CONTRACTOR shall be responsible for the promulgation and distribution of County Policies to CONTRACTOR personnel to the extent necessary and appropriate.

CONSORTIUM/County shall have the right to require CONTRACTOR's employees, agents, representatives and subcontractors to exhibit identification credentials issued by CONSORTIUM/County in order to exercise any right of access under this Agreement.

9. Confidentiality

CONTRACTOR shall protect from unauthorized use or disclosure names and other identifying information concerning persons receiving Services pursuant to this Agreement, except for statistical information not identifying any participant. CONTRACTOR shall not use or disclose any identifying information for any other purpose other than carrying out the CONTRACTOR's obligations under this Agreement, except as may be otherwise required by law. This provision will remain in force even after the termination of the Agreement.

10. Primary Point of Contact

CONTRACTOR will designate an individual to serve as the primary point of contact for the Agreement. CONTRACTOR or designee must respond to CONSORTIUM/County inquiries within two (2) business days. CONTRACTOR shall not change the primary contact without written acknowledgement to the CONSORTIUM. CONTRACTOR will also designate a back-up point of contact in the event the primary contact is not available.

11. CONSORTIUM and/or County Representative

The CalSAWS Executive Director or his/her designee shall represent CONSORTIUM in all matters pertaining to the Services to be rendered under this Agreement, including termination and assignment of this Agreement, and shall be the final authority in all matters pertaining to the Services/Scope of Work by CONTRACTOR.

12. Damage to CONSORTIUM and/or County Property

CONTRACTOR shall repair, or cause to be repaired, at its own cost, all damage to CONSORTIUM vehicles, facilities, buildings or grounds caused by the willful or negligent acts of CONTRACTOR or employees or agents of the CONTRACTOR. Such repairs shall be made immediately after CONTRACTOR becomes aware of such damage, but in no event later than thirty (30) days after the occurrence.

If the CONTRACTOR fails to make timely repairs, CONSORTIUM may make any necessary repairs. For such repairs, the CONTRACTOR shall repay all costs incurred by CONSORTIUM, by cash payment upon demand or CONSORTIUM may deduct such costs from any amounts due to the CONTRACTOR from CONSORTIUM, as determined at CONSORTIUM's sole discretion.

13. Debarment and Suspension

The CONTRACTOR certifies that neither it nor its principals or subcontracts 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>). CONTRACTOR 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.

14. Drug and Alcohol-Free Workplace

In recognition of individual rights to work in a safe, healthful and productive workplace, as a material condition of this Agreement, CONTRACTOR agrees that the CONTRACTOR and the CONTRACTOR's employees, while performing service for CONSORTIUM, on CONSORTIUM property, or while using CONSORTIUM equipment:

- a. Shall not be in any way impaired because of being under the influence of alcohol or an illegal or controlled substance.
- b. Shall not possess an open container of alcohol or consume alcohol or possess or be under the influence of an illegal or controlled substance.
- c. Shall not sell, offer, or provide alcohol or an illegal or controlled substance to another person, except where CONTRACTOR or CONTRACTOR's employee who, as part of the performance of normal job duties and responsibilities, prescribes or administers medically prescribed drugs.

CONTRACTOR shall inform all employees that are performing service for CONSORTIUM on CONSORTIUM property, or using CONSORTIUM equipment, of CONSORTIUM's objective of a safe, healthful and productive workplace and the prohibition of drug or alcohol use or impairment from same while performing such service for CONSORTIUM.

CONSORTIUM may terminate for default or breach of this Agreement and any other contract the CONTRACTOR has with CONSORTIUM, if the CONTRACTOR or CONTRACTOR's employees are determined by CONSORTIUM not to be in compliance with above.

15. Duration of Terms

This Agreement, and all of its terms and conditions, shall be binding upon and shall inure to the benefit of the heirs, executors, administrators, successors, and assigns of the respective parties, provided no such assignment is in violation of the provisions of this Agreement.

16. Employment Discrimination

During the term of the Agreement, CONTRACTOR shall not discriminate against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, sexual orientation, age, or military and veteran status. CONTRACTOR shall comply with Executive Orders 11246, 11375, 11625, 12138, 12432, 12250, 13672, Title VII of the Civil Rights Act of 1964, the California Fair Employment and Housing Act and other applicable Federal, State and County laws and regulations and policies relating to equal employment and contracting opportunities, including laws and regulations hereafter enacted.

17. Environmental Requirements

In accordance with County Policy 11-08, the County prefers to acquire and use products with higher levels of post-consumer recycled content. Environmentally preferable goods and materials must perform satisfactorily and be available at a reasonable price. The County requires CONTRACTOR to use recycled paper for any printed or photocopied material created as a result of this Agreement. CONTRACTOR is also required to use both sides of paper sheets for reports submitted to the County whenever practicable.

To assist the County in meeting the reporting requirements of the California Integrated Waste Management Act of 1989 (AB 939), CONTRACTOR must be able to annually report the County's environmentally preferable purchases. CONTRACTOR must also be able to report on environmentally preferable goods used in the provision of Services to the County, utilizing a County approved form.

18. Improper Influence

CONTRACTOR shall make all reasonable efforts to ensure that no CONSORTIUM/County officer or employee, whose position in CONSORTIUM/County enables him/her to influence any award of this Agreement or any competing offer, shall have any direct or indirect financial interest resulting from the award of this Agreement or shall have any relationship to the CONTRACTOR or officer or employee of the CONTRACTOR.

19. Improper Consideration

CONTRACTOR shall not offer (either directly or through an intermediary) any improper consideration such as, but not limited to, cash, discounts, service, the provision of travel or entertainment, or any items of value to any officer, employee or agent of CONSORTIUM/County in an attempt to secure favorable treatment regarding this Agreement.

CONSORTIUM/County, by written notice, may immediately terminate any contract if it determines that any improper consideration as described in the preceding paragraph was offered to any officer, employee or agent of CONSORTIUM/County with respect to the Proposal and award process. This prohibition shall apply to any amendment, extension or evaluation process once a contract has been awarded.

CONTRACTOR shall immediately report any attempt by a CONSORTIUM/County officer, employee or agent to solicit (either directly or through an intermediary) improper consideration from CONTRACTOR. The report shall be made to the supervisor or manager charged with supervision of the employee or to CONSORTIUM

or to the County Administrative Office. In the event of a termination under this provision, CONSORTIUM/County is entitled to pursue any available legal remedies.

20. Informal Dispute Resolution

In the event CONSORTIUM determines that service is unsatisfactory, or in the event of any other dispute, claim, question or disagreement arising from or relating to this Agreement or breach thereof, the parties hereto shall use their best efforts to settle the dispute, claim, question or disagreement. To this effect, they shall consult and negotiate with each other in good faith and, recognizing their mutual interests, attempt to reach a just and equitable solution satisfactory to both parties.

21. Legality and Severability

The parties' actions under the Agreement shall comply with all applicable laws, rules, regulations, court orders and governmental agency orders. The provisions of this Agreement are specifically made severable. If a provision of the Agreement is terminated or held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall remain in full effect.

22. Licenses, Permits, and/or Certifications

CONTRACTOR shall ensure that it has all necessary licenses, permits and/or certifications required by Federal, State, County, and municipal laws, ordinances, rules and regulations. The CONTRACTOR shall maintain these licenses, permits, and/or certifications in effect for the duration of this Agreement. CONTRACTOR will notify CONSORTIUM immediately of loss or suspension of any such licenses, permits, and/or certifications. Failure to maintain required licenses, permits, and certifications may result in immediate termination of this Agreement.

23. Material Misstatement/Misrepresentation

If during the course of the administration of this Agreement, CONSORTIUM determines that CONTRACTOR has made a material misstatement or misrepresentation or that materially inaccurate information has been provided to CONSORTIUM, this Agreement may be immediately terminated. If this Agreement is terminated according to this provision, CONSORTIUM is entitled to pursue any available legal remedies.

24. Mutual Covenants

The parties to this Agreement mutually covenant to perform all of their obligations hereunder, to exercise all discretion and rights granted hereunder, and to give all consents in a reasonable manner consistent with the standards of “good faith” and “fair dealing”.

25. Nondisclosure

CONTRACTOR shall hold as confidential and use reasonable care to prevent unauthorized access by, storage, disclosure, publication, dissemination to and/or use by third parties of, confidential information that is either: (1) provided by CONSORTIUM to CONTRACTOR or an agent of CONTRACTOR or otherwise made available to CONTRACTOR or CONTRACTOR’s agent in connection with this Agreement; or, (2) acquired, obtained, or learned by CONTRACTOR or an agent of CONTRACTOR in the performance of this Agreement. For purposes of this provision, confidential information means any data, files, software, information or materials in oral, electronic, tangible or intangible form and however stored, compiled or memorialize and includes, but is not limited to: technology infrastructure, architecture, financial data, trade secrets, equipment specifications, user lists, passwords, research data, and technology data.

26. Notice of Delays

Except as otherwise provided herein, when either party has knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of this Agreement, that party shall, within twenty-four (24) hours, give notice thereof, including all relevant information with respect thereto, to the other party.

27. Ownership of Documents

All documents, data, products, graphics, computer programs and reports prepared by CONTRACTOR pursuant to the Contract shall be considered property of CONSORTIUM upon payment for services (and product, if applicable). All such items shall be delivered to CONSORTIUM at the completion of work under the Contract. Unless otherwise directed by CONSORTIUM, CONTRACTOR may retain copies of such items. Notwithstanding the foregoing, any templates, methodologies, hardware and software tools, technology, information, and know-how developed by or for CONTRACTOR prior to or outside the scope of this Agreement, shall remain the sole property of CONTRACTOR, and CONTRACTOR retains all intellectual property rights therein.

Pursuant to California law, CONTRACTOR shall maintain all audit documentation (as defined at California Business and Professions Code section 5097) for the period of time required by the referenced statute and/or by any regulations adopted pursuant to said statute. In addition, CONTRACTOR shall adopt and maintain an audit documentation retention policy applicable to audit documentation prepared pursuant to this Agreement and shall provide CONSORTIUM with a copy of that policy. CONTRACTOR shall not destroy any audit documentation prepared under this Agreement until providing CONSORTIUM with reasonable notice of its intention to do so. Finally, CONTRACTOR shall make available for inspection and copying all audit documentation prepared pursuant to this Agreement upon reasonable notice from CONSORTIUM. The requirements of this Section 27 of this Agreement shall survive the termination and/or expiration of this Agreement.

28. Air, Water Pollution Control, Safety and Health

CONTRACTOR shall comply with all air pollution control, water pollution, safety and health ordinances and statutes, which apply to the work performed pursuant to this Agreement.

29. Relationship of the Parties

Nothing contained in this Agreement shall be construed as creating a joint venture, partnership, or employment arrangement between the Parties hereto, nor shall either Party have the right, power or authority to create an obligation or duty, expressed or implied, on behalf of the other Party hereto.

30. Release of Information

No news releases, advertisements, public announcements or photographs arising out of this Agreement or CONTRACTOR's relationship with CONSORTIUM may be made or used without prior written approval of CONSORTIUM.

31. Representation of CONSORTIUM

In the performance of the Agreement, CONTRACTOR, its agents and employees, shall act in an independent capacity and not as officers, employees, or agents of CONSORTIUM.

32. Strict Performance

Failure by a party to insist upon the strict performance of any of the provisions of this Agreement by the other party, or the failure by a party to exercise its rights upon the

default of the other party, shall not constitute a waiver of such party's right to insist and demand strict compliance by the other party with the terms of this Agreement thereafter.

33. Subcontracting

CONTRACTOR agrees not to enter into any subcontracting Contracts for work contemplated under the Agreement without first obtaining written approval from the CONSORTIUM. Any subcontractor shall be subject to the same terms and conditions as CONTRACTOR. CONTRACTOR shall be fully responsible for the performance and payments of any subcontractor's contract.

CONTRACTOR shall obtain CONSORTIUM's written consent, which CONSORTIUM may withhold in its sole discretion, before entering into Contracts with or otherwise engaging any subcontractors who may supply any part of the Services to CONSORTIUM. At CONSORTIUM's request, CONTRACTOR shall provide information regarding the subcontractor's qualifications and a listing of a subcontractor's key personnel including, if requested by CONSORTIUM, resumes of proposed subcontractor personnel. CONTRACTOR shall remain directly responsible to CONSORTIUM for its subcontractors and shall indemnify CONSORTIUM for the actions or omissions of its subcontractors under the terms and conditions specified in Section G (Indemnification and Insurance Requirements). All approved subcontractors shall be subject to the provision of this Agreement applicable to CONTRACTOR Personnel, including removal pursuant to Subsection F.5 (Background Checks for Contractor Personnel).

For any subcontractor, CONTRACTOR shall:

- a. Be responsible for subcontractor compliance with the Agreement and the subcontract terms and conditions; and
- b. Ensure that the subcontractor follows CONSORTIUM's reporting formats and procedures as specified by CONSORTIUM/County.
- c. Include in the subcontractor's subcontract substantially similar terms as are provided in Section B (Scope of Work).

Upon expiration or termination of this Agreement for any reason, CONSORTIUM will have the right to enter into direct Contracts with any of the subcontractors. CONTRACTOR agrees that its arrangements with subcontractors will not prohibit or restrict such subcontractors from entering into direct Contracts with CONSORTIUM.

34. Subpoena

In the event that a subpoena or other legal process commenced by a third party in any way concerning the Goods or Services provided under this Agreement is served upon CONTRACTOR or CONSORTIUM, such party agrees to notify the other party in the most expeditious fashion possible following receipt of such subpoena or other legal process. CONTRACTOR and CONSORTIUM further agree to cooperate with the other party in any lawful effort by such other party to contest the legal validity of such subpoena or other legal process commenced by a third party as may be reasonably required and at the expense of the party to whom the legal process is directed, except as otherwise provided herein in connection with defense obligations by CONTRACTOR for CONSORTIUM.

35. Termination for Convenience

CONSORTIUM and the CONTRACTOR each reserve the right to terminate the Agreement, for any reason, with a thirty (30) day written notice of termination. Such termination may include all or part of the services described herein. Upon such termination, payment will be made to the CONTRACTOR for services rendered and expenses reasonably incurred prior to the effective date of termination. Upon receipt of termination notice CONTRACTOR shall promptly discontinue services unless the notice directs otherwise. CONTRACTOR shall deliver promptly to CONSORTIUM and transfer title (if necessary) all completed work, and work in progress, including drafts, documents, plans, forms, data, products, graphics, computer programs and reports.

36. Time of the Essence

Time is of the essence in performance of this Agreement and of each of its provisions.

37. Venue

The parties acknowledge and agree that this Agreement 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 this Contract 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 this Contract 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.

38. Copyright

CONSORTIUM shall have a royalty-free, non-exclusive and irrevocable license to publish, disclose, copy, translate, and otherwise use, copyright or patent, now and hereafter, all reports, studies, information, data, statistics, forms, designs, plans, procedures, systems, and any other materials or properties developed under this Agreement including those covered by copyright, and reserves the right to authorize others to use or reproduce such material. All such materials developed under the terms of this Agreement shall acknowledge CONSORTIUM as the funding agency and CONTRACTOR as the creator of the publication. No such materials or properties produced in whole or in part under this Agreement shall be subject to private use, copyright or patent right by CONTRACTOR in the United States or in any other country without the express written consent of CONSORTIUM. Copies of all educational and training materials, curricula, audio/visual aids, printed material, and periodicals, assembled pursuant to this Agreement must be filed with CONSORTIUM prior to publication.

39. California Consumer Privacy Act

To the extent applicable, if CONTRACTOR is a business that collects the personal information of a consumer(s) in performing Services pursuant to this Contract, CONTRACTOR must comply with the provisions of the California Consumer Privacy Act (CCPA). (Cal. Civil Code §§1798.100, et seq.). For purposes of this provision, “business,” “consumer,” and “personal information” shall have the same meanings as set forth at Civil Code section 1798.140. CONTRACTOR must contact CONSORTIUM immediately upon receipt of any request by a consumer submitted pursuant to the CCPA that requires any action on the part of CONSORTIUM, including but not limited to, providing a list of disclosures or deleting personal information. CONTRACTOR must not sell, market or otherwise disclose personal information of a consumer provided by CONSORTIUM unless specifically authorized pursuant to terms of this Contract. CONTRACTOR must immediately provide to CONSORTIUM any notice provided by a consumer to Contractor pursuant to Civil Code section 1798.150(b) alleging a violation of the CCPA, that involves personal information received or maintained pursuant to this Contract. CONTRACTOR must immediately notify CONSORTIUM if it receives a notice of violation from the California Attorney General pursuant to Civil Code section 1798.155(b).

40. Prohibition on Contracting with Entities that Require Certain Internal Confidentiality Agreements or Statements-Representation (FAR 52.203-18).

In compliance with Federal Acquisition Regulation 52.203-18, CONTRACTOR shall not require employees or subcontractors of CONTRACTOR seeking to report waste,

fraud, or abuse, to sign internal confidentiality agreements or statement prohibiting or otherwise restricting such employees or subcontractors from lawfully reporting such waste, fraud or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information. To the extent CONTRACTOR has required employees or subcontractors to sign internal confidentiality agreements or statements in the past, CONTRACTOR shall notify current employees and subcontractors that those prohibitions and restrictions are no longer in effect. CONTRACTOR shall include this clause in all subcontracts.

41. Service Contract Labor Standards (FAR 52.222-52, 52.222-53, 22.1003-4)

To the extent applicable, CONTRACTOR agrees to comply with and to provide any information necessary for CalSAWS to comply with Federal Acquisition Regulations 52.222-52, 52.222-53, and 22.1003-4.

42. Federal Contracting Provisions

This Agreement is federally funded and subject to the additional terms on Federal Contracting Provisions

G. INDEMNIFICATION AND INSURANCE REQUIREMENTS

1. Indemnification

CONTRACTOR agrees to indemnify, defend (with counsel reasonably approved by CONSORTIUM) and hold harmless CONSORTIUM and its authorized officers, employees, agents and volunteers (Indemnitees) from any and all third-party claims, actions, losses, damages and/or liability arising out of CONTRACTOR'S wrongful acts, errors or omissions of any person and for any costs or expenses incurred by CONSORTIUM on account of any third-party claim except where such indemnification is prohibited by law. This indemnification provision shall apply regardless of the existence or degree of fault of Indemnitees. The CONTRACTOR's indemnification obligation applies to CONSORTIUM passive' negligence but does not apply to CONSORTIUM 'sole' or 'active' negligence, gross negligence, or 'willful misconduct' within the meaning of Civil Code Section 2782."

2. Limitation of Liability

Except to the extent finally judicially determined to have resulted from the gross negligence, fraud, or intentional misconduct of CONTRACTOR, the aggregate liability of CONTRACTOR, any entity related to it, and their respective personnel for any and

all claims, liabilities, or expenses relating to this Agreement shall not exceed two times (2x) the total fees paid to CONTRACTOR under this Agreement for the Services to which the claim, liability, or expense arises. Notwithstanding this liability, neither CONTRACTOR, nor any entity related to it, or their respective personnel shall be liable for any consequential, special, indirect, incidental, punitive, or exemplary losses or damages relating to this Agreement, whether in contract, tort (including negligence), professional standard, or otherwise.

3. Additional Insured

All policies, except for the Workers' Compensation, Errors and Omissions and Professional Liability policies, shall contain additional endorsements naming CONSORTIUM and their respective officers, employees, agents and volunteers as additional insureds with respect to liabilities arising out of the performance of Services hereunder, or such policies will contain provisions extending coverage to any entity that CONTRACTOR is required by contract to add as an additional insured. The additional insured endorsements shall not limit the scope of coverage for CONSORTIUM and County to vicarious liability but shall allow coverage for CONSORTIUM and County to the full extent provided by the policy. Such additional insured coverage shall be at least as broad as Additional Insured (Form B) endorsement form ISO, CG 2010.11 85.

4. Waiver of Subrogation Rights

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

5. Policies Primary and Non-Contributory

All policies required herein are to be primary and non-contributory with any insurance or self-insurance programs carried or administered by CONSORTIUM.

6. Severability of Interests

CONTRACTOR agrees to ensure that coverage provided to meet these requirements is applicable separately to each insured and there will be no cross-liability exclusions that preclude coverage for suits between the CONTRACTOR and CONSORTIUM or between CONSORTIUM and any other insured or additional insured under the policy.

7. Proof of Coverage

CONTRACTOR shall furnish Certificates of Insurance to CONSORTIUM evidencing the insurance coverage at the time the Agreement is executed, additional endorsements, as required shall be provided prior to the commencement of performance of Services hereunder, which certificates shall provide that such insurance shall not be terminated or expire without thirty (30) days written notice to CONSORTIUM, and CONTRACTOR shall maintain such insurance from the time CONTRACTOR commences performance of Services hereunder until the completion of such Services. Within fifteen (15) days of the commencement of this Agreement, CONTRACTOR shall furnish a copy of the Declaration page for all applicable policies and will provide complete certified copies of the policies and endorsements immediately upon request.

8. Acceptability of Insurance Carrier

Unless otherwise approved by Risk Management, insurance shall be written by insurers authorized to do business in the State of California and with a minimum "Best" Insurance Guide rating of "A-VII".

9. Deductibles and Self-Insured Retention

Any and all deductibles or self-insured retentions in excess of \$10,000 shall be declared to Risk Management.

10. Failure to Procure Coverage

In the event that any policy of insurance required under this Agreement does not comply with the requirements, is not procured, or is canceled and not replaced, CONSORTIUM has the right but not the obligation or duty to cancel the Agreement or obtain insurance if it deems necessary and any premiums paid by CONSORTIUM will be promptly reimbursed by the CONTRACTOR or CONSORTIUM payments to the CONTRACTOR will be reduced to pay for CONSORTIUM purchased insurance.

11. Insurance Review

Insurance requirements are subject to periodic review by CONSORTIUM. The County Director of Risk Management or designee is authorized, but not required, to reduce, waive or suspend any insurance requirements whenever Risk Management determines that any of the required insurance is not available, is unreasonably priced, or is not needed to protect the interest of CONSORTIUM. In addition, if Risk

Management determines that heretofore unreasonably priced or unavailable types of insurance coverage or coverage limits become reasonably priced or available, the Director of Risk Management or designee is authorized, but not required, to change the these insurance requirements to require additional types of insurance coverage or higher coverage limits, provided that any such change is reasonable in light of past claims against CONSORTIUM, inflation, or any other item reasonably related to CONSORTIUM's risk.

Any change requiring additional types of insurance coverage or higher coverage limits must be made by amendment to this Agreement. CONTRACTOR agrees to execute any such amendment within thirty (30) days of receipt.

Any failure, actual or alleged, on the part of CONSORTIUM to monitor or enforce compliance with any of the insurance and indemnification requirements will not be deemed as a waiver of any rights on the part of CONSORTIUM.

12. Insurance Specifications

CONTRACTOR agrees to provide insurance set forth in accordance with the requirements herein. If CONTRACTOR uses existing coverage to comply with these requirements and that coverage does not meet the specified requirements, the CONTRACTOR agrees to amend, supplement or endorse the existing coverage to do so.

Without in any way affecting the indemnity herein provided and in addition thereto, the CONTRACTOR shall secure and maintain throughout the term of this Agreement the following types of insurance with limits as shown:

13. Workers' Compensation/Employers Liability

CONTRACTOR shall maintain 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 two hundred and fifty thousand dollar (\$250,000) limits, covering all persons, including volunteers, providing Services on behalf of the CONTRACTOR and all risks to such persons under this Agreement.

If CONTRACTOR has no employees, it may certify or warrant to CONSORTIUM/County that it does not currently have any employees or individuals who are defined as "employees" under the Labor Code and the requirement for Workers' Compensation coverage will be waived by the CONSORTIUM.

With respect to contractors that are non-profit corporations organized under California or Federal law, volunteers for such entities are required to be covered by Workers' Compensation insurance.

14. Commercial/General Liability Insurance

CONTRACTOR shall carry General Liability Insurance covering all operations performed by or on behalf of CONTRACTOR 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:

- a. Premises operations and mobile equipment.
- b. Products and completed operations.
- c. Broad form property damage (including completed operations)
- d. Explosion, collapse and underground hazards.
- e. Personal Injury
- f. Contractual liability
- g. \$2,000,000 general aggregate limit

15. Automobile Liability Insurance

CONTRACTOR's 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.

If CONTRACTOR is transporting one or more non-employee passengers in performance of Services, the automobile liability policy shall have a combined single limit of two million dollars (\$2,000,000) for bodily injury and property damage per occurrence.

If CONTRACTOR owns no autos, a non-owned auto endorsement to the General Liability policy described above is acceptable.

16. Umbrella Liability Insurance

An umbrella (over primary) or excess policy may be used by CONTRACTOR to comply with limits or other primary coverage requirements. When used, the umbrella policy shall apply to bodily injury/property damage, personal injury/advertising injury and shall include a "dropdown" provision providing primary coverage for any liability not covered by the primary policy. The coverage shall also apply to automobile liability.

17. Professional Services Requirements

CONTRACTOR shall carry Professional Liability Insurance or Errors and Omissions Liability Insurance with limits of not less than one million (\$1,000,000) per claim or occurrence and two million (\$2,000,000) aggregate limits.

If insurance coverage is provided on a “claims made” policy, the “retroactive date” shall be shown and must be before the date of the start of work under this Agreement. The claims made insurance shall be maintained or “tail” coverage provided for a minimum of five (5) years after completion of the Agreement.

18. Cyber Liability Insurance

CONTRACTOR shall carry Cyber Liability Insurance with limits of no less than \$1,000,000 for each occurrence or event with an annual aggregate of \$2,000,000 covering privacy violations, information theft, damage to or destruction of electronic information, intentional and/or unintentional release of private information, alteration of electronic information, extortion and network security. The policy shall protect the involved CONSORTIUM entities and cover breach response cost as well as regulatory fines and penalties.

H. RIGHT TO MONITOR AND AUDIT

1. Right to Monitor

CONSORTIUM and the County, State and Federal governments shall have absolute right to review and audit all records, books, papers, documents, corporate minutes, and other pertinent items as requested, and shall have the absolute right to monitor the performance of CONTRACTOR in the delivery of Services provided under this Agreement. CONTRACTOR shall give full cooperation, in any auditing or monitoring conducted. CONTRACTOR shall cooperate with the CONSORTIUM/County in the implementation, monitoring and evaluation of this Agreement and comply with any and all reporting requirements established by CONSORTIUM/County. CONTRACTOR shall repay to CONSORTIUM/County within thirty (30) days of receipt of audit findings any reimbursements made by CONSORTIUM/County to CONTRACTOR that are determined by subsequent audit to be unallowable pursuant to the terms of this Agreement or by law.

2. Records

CONTRACTOR shall maintain all records and books pertaining to the delivery of Services under this Agreement and demonstrate accountability for contract performance. All records shall be complete and current and comply with all contract requirements under this Agreement. Failure to maintain acceptable records shall be considered grounds for withholding of payments for invoices submitted and/or termination of the Agreement.

All records relating to the CONTRACTOR's personnel, contractors, subcontractors, Service/Scope of Work and expenses pertaining to this Agreement shall be kept in generally acceptable accounting format. Records should include primary source documents. Fiscal records shall be kept in accordance with Generally Accepted Accounting Principles and must account for all funds, tangible assets, revenue and expenditures. Fiscal records must comply with the appropriate Office of Management and Budget (OMB) Circulars which state the administrative requirements, cost principles and other standards for accountancy.

All records pertaining to Services delivered and all fiscal, statistical and management books and records shall be available for examination and audit by CONSORTIUM/County representatives for a period of three years after final payment under the Agreement or until all pending County, State and Federal audits are completed, whichever is later.

I. CORRECTION OF PERFORMANCE DEFICIENCIES

1. In the event of a problem or potential problem that could impact the quality or quantity of work, Services, or the level of performance under this Agreement, CONTRACTOR shall notify CONSORTIUM within one (1) working day, in writing and by telephone.
2. Failure by CONTRACTOR to comply with any of the provisions, covenants, requirements or conditions of this Agreement shall be a material breach of this Agreement.
3. CONTRACTOR's Primary Contact and CONSORTIUM Representative shall attempt in good faith to promptly resolve any dispute, controversy or claim arising out of this Agreement. If these representatives are unable to resolve a dispute, controversy or claim with ten (10) days after the initial request for a meeting, then the dispute shall be submitted to an executive-level performance review.

If the Primary Contact and CONSORTIUM Representative are not successful in resolving the dispute, negotiations shall be conducted by the CONSORTIUM Executive Director, or designee and the highest-level executive for CONTRACTOR. If these representatives are unable to resolve the dispute within ten (10) days after the

representatives have commenced negotiations, or 20 days have passed since the initial request for negotiations at this level, the Parties may agree in writing to submit the dispute to mediation.

4. In the event of a non-cured breach, CONSORTIUM may, at its sole discretion and in addition to any other remedies available at law, in equity, or otherwise specified in this Agreement:
 - a. Afford CONTRACTOR thereafter a time period within which to cure the breach, which period shall be established at the sole discretion of CONSORTIUM;
 - b. Withhold funds pending duration of the breach;
 - c. Discontinue reimbursement to CONTRACTOR for and during the period in which CONTRACTOR is in breach, which reimbursement shall not be entitled to later recovery;
 - d. Offset against any monies billed by CONTRACTOR but yet unpaid by CONSORTIUM; and/or
 - e. Terminate this Agreement immediately and be relieved of the payment of any consideration to CONTRACTOR. In the event of such termination, CONSORTIUM may proceed with the work in any manner deemed proper by CONSORTIUM. The cost to CONSORTIUM shall be deducted from any sum due to the CONTRACTOR under this Agreement and the balance, if any, shall be paid by the CONTRACTOR upon demand.
5. Unless a remedy is specifically designated as exclusive, no remedy conferred by any of the specific provision of the Agreement is intended to be exclusive of any other remedy, and each and every remedy shall be cumulative and shall be in addition to every other remedy given hereunder, now or hereafter existing at law or in equity or by statute or otherwise. The election of any one or more remedies by either Party shall not constitute a waiver of the right to pursue other available remedies.

IN WITNESS WHEREOF, the parties hereto have caused their respective names to be hereunto subscribed by their respective proper officers thereunto duly authorized.

CBIZ CPAs P.C.

Dated: _____

By: _____

Name: _____

Title: _____

CalSAWS Consortium

Dated: _____

By: _____
JPA Chair

By: _____
Holly Murphy, Executive Director

APPROVED AS TO FORM:

By: _____
Kronick Moskowitz Tiedemann & Girard,
Consortium Legal Counsel

**Marcum Technology LLC d/b/a CBIZ
Technology**

Dated: _____

By: _____

Name: _____

Title: _____

July 8, 2026

California Statewide Automated Welfare System Consortium
Ms. Holly Murphy
Executive Director
11971 Foundation Place
Gold River, CA 95670

Dear Ms. Murphy:

CBIZ CPAs P.C. (“CBIZ CPAs,” the “Firm,” “we,” “us” or “our”) is pleased to confirm our terms of engagement for examination services that we will provide to California Statewide Automated Welfare System Consortium (“you”, “your”, the “Company”, or the “Client”). We are excited about working on your project and look forward to building a long-term relationship.

This agreement describes the scope of services that we will perform under Statements on Standards for Attestation Engagements (attestation standards) including the period, timing, deliverables, scope, objectives, Client’s responsibilities, engagement limitations and fees. This agreement and any Services performed hereunder are expressly conditioned on the terms and conditions set forth in this agreement.

SERVICES, TIMING, AND DELIVERABLES

Client has asked that CBIZ CPAs perform the specific Services identified below and each individual examination identified below shall be deemed to be a separate “Service”.

Check Applicable	Examination Type	Examination Date(s) / Period
☐	SOC 1 Type 1	
☐	SOC 1 Type 2	
☐	SOC 2 Type 1	
☒	SOC 2 Type 2	See Exhibit A
☐	SOC 3	

Engagement Timing

The specific timing for performance of each Service will be mutually agreed upon between Client and CBIZ CPAs during the planning meetings. CBIZ CPAs' timing for the performance of Services takes into account many factors including, without limitation, Client cooperation and availability and accuracy of information.

Deliverables

Subject to the terms of this agreement, with respect to each Service, CBIZ CPAs anticipates providing Client with the following deliverables ("Deliverables"):

- i. Electronic PDF copy of the SOC report(s)

ENGAGEMENT LIMITATIONS APPLICABLE TO THE SERVICES

The Client's description of the System includes controls of multiple Subservice Organizations (the "Inclusive Subservice Organization"), which are independent service organizations that provide core application support, imaging/ping identity support, contact center support, infrastructure and technical support, BenefitsCal Portal Mobile Project support to the Client. As a result, our examination will extend to the description and related controls, as described, for both the Client and the Inclusive Subservice Organization. You understand that it is your responsibility for communicating with the Inclusive Subservice Organizations regarding the nature of our engagement and that we will be contacting them in the near future to arrange a mutually convenient time to perform our procedures. You also understand that the use of inclusive method requires management of the Inclusive Subservice Organization to acknowledge and accept responsibility for the description of its System and written assertion, identifying risks that threaten the achievement of the control objectives and/or trust services criteria, and providing us access to relevant information and personnel. Our fees assume that the Inclusive Subservice Organization will make appropriate management and staff available and provide documentation that will allow us to adequately perform our procedures.

The description of the System excludes controls of the Client's carve out subservice organizations (the "Carve Out Subservice Organizations"). Accordingly, our examination will not extend to controls of the Carve Out Subservice Organizations, independent service organizations that provides services to the Client.

The description indicates that certain applicable control objectives specified in the description can be achieved only if complementary user-entity controls contemplated in the design of the Client's controls are suitably designed and operating effectively, along with related controls at the Client. Our examination will not include the evaluation of the suitability of the design or operating effectiveness of such complementary user-entity controls.

The following engagement limitations apply to the relevant Service:

SOC 2 EXAMINATION SCOPE OF SERVICES

We will perform an examination for California Statewide Automated Welfare System Consortium's CalSAWS System in accordance with SOC 2 using the DC 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2®*. California Statewide Automated Welfare System Consortium CalSAWS System The scope will be limited to the following categories:

☒	Security: The system is protected against unauthorized access, use, or modification to meet the entity's commitments and system requirements.
☒	Availability: The system is available for operation and use to meet the entity's commitments and system requirements.
☒	Processing Integrity: System processing is complete, valid, accurate, timely, and authorized to meet the entity's commitments and system requirements.
☒	Confidentiality: Information designated as confidential is protected to meet the entity's commitments and system requirements.
☒	Privacy: Personal information is collected, used, retained, disclosed, and disposed to meet the entity's commitments and system requirements.

OUR RESPONSIBILITIES AND LIMITATIONS

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. (1) Our examination will include procedures to assess the risks that the description is not fairly presented and that the controls were not suitably designed to achieve the related control objectives or trust services criteria stated in the description. (2) For SOC 1 & 2 Type 2 and SOC 3 reports only, our procedures will also include testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives or trust services criteria stated in the description were achieved. We will also evaluate the overall presentation of the description, and the suitability of the control objectives or trust service criteria stated in the description, and the suitability of the criteria described in the Client's assertion.

We will plan and perform the examination to obtain reasonable assurance about whether the description is free from material misstatement, based on the criteria identified in management's assertion. Because our engagement does not include procedures to perform a detailed examination of all aspects and transactions of the system, there is a risk that certain elements of the description may not be fairly presented and that certain controls may not be suitably designed or operating effectively even though the examination is properly planned and performed in accordance with the attestation standards. In addition, our engagement cannot be relied on to disclose all material errors, known and suspected fraud and noncompliance with laws or regulations, or internal control deficiencies that may exist. However, if we

become aware of known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified in the engagement, and uncorrected misstatements that are not clearly trivial and that may affect one or more user entities, we will inform you of such instances. You understand it is your responsibility to communicate with the affected user entities about such instances and to provide us with evidence or support for such communications, unless the occurrence is clearly inconsequential.

Because of the inherent limitations of an examination engagement, together with the nature and inherent limitations of internal control, an unavoidable risk exists that material misstatements may not be detected, including that controls at a service organization may not be suitably designed or always operate effectively to achieve the control objectives or trust services criteria stated in the description of the system or meet the criteria stated in the assertion, even though the examination is properly performed in accordance with the attestation standards. Also, the projection to the future of any evaluation of the fairness of the presentation of the description or conclusions about the suitability of the design or operating effectiveness (for Type 2 reviews) of the controls to achieve the control objectives or trust services criteria stated in the description, based on the criteria in the assertion, is subject to the risks that the system may change or that controls at a service organization may become ineffective.

Our independent service auditor's report will be intended solely for the use of management of the Client and others within the organization, user entities to whom the Client provides services, their auditors and regulatory agencies (if any), and should not be used by anyone other than the specified parties.

MANAGEMENT'S RESPONSIBILITIES

You are responsible for providing a written assertion that will accompany California Statewide Automated Welfare System Consortium 's description titled CalSAWS System and provided to user entities. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for the responsibilities set forth below:

SOC 1, 2, & 3

In connection with our performance of all Services and deliverables under this agreement, you are responsible for:

You are also responsible for providing us with:

- (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of your description and your assertion,
- (2) access to additional information that we may request for the purpose of our examination, and
- (3) unrestricted access to appropriate persons within the organization from whom we determine it necessary to obtain evidence.

You are also responsible for informing us of any of the following of which you are aware:

- (1) knowledge of any actual, suspected, or alleged fraud by management or the service organization's employees that could adversely affect the fairness of the presentation of management's description

- of the service organization's system or the completeness or achievement of the control objectives stated in the description;
- (2) instances of noncompliance with laws and regulations, fraud, or uncorrected misstatements that are clearly not trivial and may affect one or more user entities, and whether such incidents have been communicated appropriately to affected user entities,
 - (3) knowledge of any actual, suspected, or alleged fraud or intentional acts by management or employees that could adversely affect the presentation of the description or whether controls referenced in the description were suitably designed and operating effectively,
 - (4) any deficiencies in the design of controls of which you are aware,
 - (5) any instances where controls have not operated as described,
 - (6) all identified system incidents that resulted in a significant impairment of the service organization's achievement of its service commitments and system requirements during the period covered by the description (SOC 2 and SOC 3 only), and
 - (7) events subsequent to the period covered by the description of the system that could have a significant effect on your assertion.

SOC 2 Reports

In connection with our performance of Services and deliverables relating to SOC 2 and 3, you are responsible for:

- (1) determining the scope of engagement, which includes identifying the services provided to user entities, identifying the system used to provide services, identifying the risk from business partners providing intellectual property or services, selecting the applicable trust services categories/principles to be covered by the examination's report, selecting the type of examination (Type 1 (applies to SOC 2 only) or Type 2), selecting the examination period, evaluating whether any vendors meet the definition of a subservice organization and whether the inclusive or carve-out method will be used relative to any subservice organizations, and obtaining agreement from subservice organization management (when the inclusive method will be used) to participate in the examination;
- (2) preparing the description of the service organization's system, including the completeness, accuracy, and method of presentation of the description;
- (3) providing a written assertion that accompanies the description of the service organization's system, both of which will be provided to report users;
- (4) providing the services covered by the description;
- (5) having a reasonable basis for the assertion;
- (6) identifying and analyzing the risks that threaten the achievement of the service organization's service commitments and system requirements as stated in management's description;
- (7) specifying the principal service commitments to user entities and system requirements needed to operate the system, as well as principal system requirements related to commitments made to business partners; and
- (8) designing, implementing, operating, monitoring, and documenting controls that are suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria.

Management is responsible for all management decisions and performing all management functions including critical judgments and conclusions, and for designating an individual, preferably from senior management, with suitable skill, knowledge, or experience to oversee any financial statement preparation services, bookkeeping services, tax services, or other services we or our associated company CBIZ, Inc. (or its related entities (collectively with CBIZ, Inc., “CBIZ”)) provides.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years’ engagements (if applicable), it is your responsibility to inform us. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

At the conclusion of our engagement, we will require certain written representations from you and management of the Inclusive Subservice Organization, attesting to the completeness and truthfulness of representations and disclosures made to us during the course of our work, and, to the best of your knowledge and belief, the absence of irregularities involving management or those employees who have significant roles in the internal control structure of the CalSAWS System. The management representation letter must be signed and returned to us before we will release our independent service auditor’s report. If you do not fulfill these responsibilities, we will communicate in writing that we are unable to satisfactorily complete our examination and must disclaim an opinion or withdraw from the engagement.

You acknowledge that we must have adequate time to conduct our engagement and that management is responsible for making available to us, on a timely basis, all information necessary for performing our examination and tests and Client personnel to whom we may direct inquiries. Should we not receive such information and assistance from you with sufficient time to complete our engagement procedures, then you acknowledge that we can give no assurances that our engagement will be completed in a timely manner.

RESTRICTED USE (SOC 2)

You understand that our report is intended solely for the information and use of the Client; user entities of the Client’s CalSAWS System for the date(s) referenced above in the “Services, Timing and Deliverables” section of this letter; business partners of California Statewide Automated Welfare System Consortium subject to risks arising from interactions with the CalSAWS System, practitioners providing services to such user entities and business partners, prospective user entities business partners, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization.
- How the service organization’s system interacts with user entities, business partners, subservice organizations, and other parties.
- Internal control and its limitations.

- If applicable, complementary user entity controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements.
- User entity responsibilities and how they affect the user entity's ability to effectively use the service organization's services to meet the applicable trust services criteria.
- The applicable trust services criteria.
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks.
- You also understand that the report is not intended to be, and should not be, used by anyone other than these specified parties.

ENGAGEMENT FEES

Our fees for the services previously outlined are provided in Exhibit A.

Our fees are based upon the complexity of the work to be performed, timing of the engagement, experience level of the personnel required, and estimates of the professional time to complete the required services. Our fees include our administrative fee of 7% and any out-of-pocket expenses in connection with these services, such as for travel, if any, etc., which will be billed along with the professional fees.

Additionally, our fees are dependent on the availability, quality, and completeness of the Client's *and Subservice Organization's (if applicable)* records and, where applicable, upon the Client's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., Client employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.). Circumstances – including but not limited to those such as those listed in Appendix A – may arise during the engagement that may cause delay or significantly affect our fees. CBIZ CPAs shall not be responsible for any consequences that may impact the Client as a result of any such delay.

Invoices are due upon receipt. If our invoices for this, or any other engagements the Client may have with us, are not paid within 30 days after the invoice date, we may suspend or terminate our services for this and any other engagements we may have with you. If we suspend our services, we may require that the Client pay all amounts due and/or submit a retainer to CBIZ CPAs before we resume such services. The Client agrees that if we suspend or terminate our services as a result of nonpayment, we will not be responsible for any consequences.

If invoices are not paid within 30 days of the invoice date, a finance charge may accrue at the lesser of (i) 1% per month or (ii) the highest rate allowable by law.

DISPUTE RESOLUTION PROCEDURE (MEDIATION AND ARBITRATION) AND GOVERNING LAW

Except for an action for collection of fees due under this engagement letter, any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for mediation administered by the American Arbitration Association ("AAA") under its Commercial

Mediation Procedures. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediator shall be selected by agreement of the parties; if the parties cannot agree on a mediator, a mediator shall be appointed by the AAA. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation, and the fees and expenses of the mediator shall be shared equally by the parties. No other proceeding shall be commenced prior to 60 days after the parties' first appearance before the mediator.

If a dispute has not been resolved within 60 days after the parties' first appearance before the mediator, the dispute shall be settled by arbitration administered by the AAA under its Accounting and Related Services Arbitration Rules (the "Rules"). In the event of a conflict between the Rules and this agreement, this agreement shall control. The arbitration shall be conducted before a panel of three arbitrators, selected by application of the rules of the AAA, or by mutual agreement of the parties, except that all arbitrators shall be lawyers or former judges. Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery. The arbitration panel shall issue its final award in a written and reasoned decision to be provided to each party. The arbitration panel shall have no authority to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction. All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content, or result of the arbitration only as expressly provided by the Rules. The award reached as a result of the arbitration will be binding on the parties, and judgment on the award may be entered in any court having jurisdiction.

The terms and provisions of this engagement letter, any course of conduct, course of dealing and/or action of the Firm and/or the Client and our relationship with you shall be governed by the laws of the State of California (without giving effect to its choice of law principles).

LIMITATION OF LIABILITY

The limitations on liability are set forth in the Parties' Agreement and are expressly incorporated by reference into this Exhibit A, Scope of Work.

OTHER MATTERS

Service Auditors' Report and Reproduction

We will issue a written report upon completion of our engagement. Our report will be addressed to management or those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our examination. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our service auditors' report. If for any reason, we are unable to complete the examination or we are unable to form or have not formed an opinion, we may decline to express an opinion

or decline to issue a report as a result of the engagement. If, in our professional judgment, the circumstances require us to do so, we may resign from the engagement prior to completion.

If you intend to publish or otherwise reproduce the report and/or make reference to our Firm, you agree that the Client's management will provide us with a draft for our review and approval before disclosure, inclusion or incorporation by reference of any of our reports or the reference to CBIZ CPAs P.C. before such document or information is published, printed or distributed. You also agree to provide us with the final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, you agree to provide us timely notice of your intention to issue any such document.

Background Checks

As a matter of our Firm policy, we may perform background checks, which may require out-of-pocket expenses. The terms and conditions of this engagement are expressly contingent upon the satisfactory completion of our investigatory procedures, and we reserve the right to withdraw from any engagement should information we deem to be adverse come to our attention.

Independence and Our Personnel

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. These services are being provided under the American Institute of Certified Public Accountants ("AICPA") independence standards. CBIZ CPAs' acceptance of this engagement is conditioned on confirming that it is independent under applicable standards. We will inform you promptly if we determine that we are not independent.

In addition, we will periodically reevaluate our independence as part of our customary client continuance process or more frequently, should circumstances arise that may require us to investigate whether our independence may have been impaired in which case we may terminate and resign from this engagement in our sole and absolute discretion. You agree to promptly advise us of any matters or changes in circumstances that could affect our independence or give rise to conflicts.

Any discussions that the Client has with personnel of CBIZ CPAs or CBIZ regarding potential employment with the Client could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. Employment offers to any staff member working on your engagement without our prior knowledge may require substantial additional procedures to ensure our independence on this engagement. Any additional costs incurred due to these procedures will be billed at our standard hourly rates.

Furthermore, we strive to maintain a staff of quality, trained professionals. In the event any CBIZ CPAs or CBIZ personnel accepts a position of employment with the Organization, or any of its related parties or affiliates, at any time while we are performing services for you or within one year thereafter, irrespective of whether they have worked on your account or not, you agree to pay us a placement fee equal to the employee's annual compensation in effect on the date such employment was contracted. Such fee is payable when the employee accepts such a position.

Access to Working Papers; Confidentiality

Our workpapers and files for this engagement are the property of CBIZ CPAs. If we receive a subpoena or other administrative, judicial, or government demand or request requiring it to provide information or documents, we will, unless prohibited by law, provide written notice to the Client of such demand or request. The Client shall reimburse CBIZ CPAs for our time at standard rates and reasonable expenses (including reasonable attorneys' fees and expenses) incurred in responding to such demands or requests.

Certain professional standards, including American Institute of Certified Public Accountants Code of Professional Conduct 1.700 and similar rules adopted by state boards of accountancy, prohibit the disclosure of client confidential information without client consent, except in limited circumstances. CBIZ CPAs will treat the Client's confidential information in accordance with applicable professional standards.

In performing our engagement, we will utilize professional and administrative staff who are employee by or otherwise associated with CBIZ or other entities. These individuals will be under the direct control and supervision of CBIZ CPAs, which is solely responsible for the professional performance of our engagement. Additionally, the professional staff is subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of client information, and CBIZ CPAs has contractual agreements requiring confidential treatment of all client information.

In addition, the Client agrees that we may provide CBIZ with access to the Client's accounting, financial, and other records in our possession so that CBIZ can provide the Client with any services it has engaged them to perform.

Should you request that we use a third-party electronic file transfer service in connection with this engagement, you acknowledge that CBIZ CPAs makes no representations or warranties regarding the security of data transmitted to and from, or stored by, that third-party electronic file transfer service. You also agree that CBIZ CPAs is not responsible for any loss, or unauthorized interception, of data transmitted to and from, or stored by, third-party electronic file transfer service.

You agree that we may use confidential information we receive as part of this engagement for internal and/or third-party data analysis or other insight generation. Information developed in connection with these purposes may be disclosed to you or current or prospective clients, but only on an anonymous basis; we will not use or disclose confidential information in a way that would permit you to be identified by third parties without your consent.

In addition, you agree that we may use your name and logo and a brief description of our services solely for the purpose of identifying you as a client of the Firm in the Firm's marketing and promotional materials, including proposals.

Termination

Our engagement ends on the earlier of termination or resignation (including without limitation, our declining to issue a report or other work product) or CBIZ CPAs' delivery of its report. We acknowledge your right to terminate this agreement at any time, and you acknowledge our right to terminate this agreement and resign at any time in our sole and absolute discretion.

Agreement

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the Client and that no other person or entity shall be authorized to enforce the terms of this engagement. The undersigned represents and warrants that it has the requisite authority and consents to enter into and perform this Agreement and the obligations herein for and on behalf of the Client.

We appreciate the opportunity to be of service to you and believe this letter accurately reflects the terms of our engagement.

California Statewide Automated Welfare System Consortium

July 8, 2026

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If you agree with the terms of our engagement, as described in this letter, please sign this PDF version of the engagement letter and return it to us by email and we will send you a fully executed copy.

If you have any questions, please let us know.

Very truly yours,

Adam B. Pfautsch

CBIZ CPAs P.C.

ACKNOWLEDGED AND AGREED

California Statewide Automated Welfare System Consortium

By _____
Ms. Holly Murphy
Executive Director

Date _____

APPENDIX A

California Statewide Automated Welfare System Consortium Circumstances Affecting Timing and Fee Estimate

The estimated fee is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement usually require reassignment of personnel used by CBIZ CPAs in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, CBIZ CPAs may incur significant unanticipated costs.
2. All requested evidential support is not (a) provided by the service organization personnel on the date requested, (b) completed in a format acceptable to CBIZ CPAs, or (c) in agreement with the description of the system. CBIZ CPAs will provide the appropriate personnel with a separate listing of required evidential support and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
 - a. New issues that require an unusual amount of time to resolve.
 - b. Changes in controls or other events that occur prior to the issuance of our report.
 - c. Changes in the service organization's personnel, their responsibilities or their availability.
 - d. Changes in attestation requirements set by regulators.
5. Significant delays in the service organization's personnel's assistance in the engagement or delays by them in resolving questions as requested by CBIZ CPAs. All contracts and other documents that we will identify for the Client are not located by the service organization's personnel or made ready for our easy access.
6. A significant level of internal control deviations is identified during our examination.
7. Changes in examination scope caused by events that are beyond our control.
8. Untimely payment of our invoices as they are rendered.

Exhibit A
SOC 2 Type 2 Examination Periods

Below represents the periods covered for each SOC 2 Type 2 examination over the CalSAWS System as previously described:

System	Period Start	Period End
CalSAWS System	September 1, 2025	August 31, 2026
CalSAWS System	September 1, 2026	August 31, 2027
CalSAWS System	September 1, 2027	August 31, 2028
CalSAWS System	September 1, 2028	August 31, 2029
CalSAWS System	September 1, 2029	August 31, 2030

Each year's services performed by CBIZ CPAs shall be considered to be separate and discrete from other year's services and deemed to have concluded upon CBIZ CPAs' issuance of its report. In addition, documentation is required on an annual basis that the engaged party is reminded of the terms.

Exhibit A
SOC 2 Type 2 Engagement Fees

We estimate our fees for the services previously described in this engagement letter to be as follows:

Service	Period Start	Period End	Professional Fee
SOC 2 Type 2	September 1, 2025	August 31, 2026	\$62,500
SOC 2 Type 2	September 1, 2026	August 31, 2027	\$64,750
SOC 2 Type 2	September 1, 2027	August 31, 2028	\$66,750
SOC 2 Type 2	September 1, 2028	August 31, 2029	\$68,750
SOC 2 Type 2	September 1, 2029	August 31, 2030	\$71,450