Baker Tilly US, LLP
Standard Assurance Terms

These Standard Assurance Terms (“Engagement Terms”) govern the Services provided by Baker Tilly US, LLP (“Baker Tilly,” “we,” “us,” “our”) set forth in the engagement letter (the “Engagement Letter”) to which these Engagement Terms are attached. These Engagement Terms and, where applicable, any online terms and conditions or terms of use (“Online Terms”) related to online products or services (“Online Offering”) or third-party software (“Third-Party Software”) made available to the Greater Idaho Falls Transit ("GIFT," "you," "your") by Baker Tilly, together with the Engagement Letter (collectively, the “Agreement”), constitute the entire understanding of the agreement between Baker Tilly and GIFT referred to on such Engagement Letter. This Agreement shall supersede and replace all prior or contemporaneous representations, understandings or agreements with regard to the Services, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, these Engagement Terms and the Engagement Letter govern Baker Tilly’s provision of Services, and the Online Terms govern GIFT's use of the Online Offering or Third-Party Software. If there is a conflict between these Engagement Terms and the terms of any Engagement Letter, these Engagement Terms shall govern. Any capitalized terms not defined herein shall have the meaning set forth in the Engagement Letter.

1. Client Information

All information provided by you or on your behalf (“Client Information”) will be accurate and complete. You represent the provision of Client Information to us will not infringe any intellectual property, privacy, proprietary, or other third-party rights. You also represent that you have obtained all necessary consents and have provided all necessary notifications to the extent required by applicable law in connection with the provision of Client Information to us.

2. Confidentiality and Required Disclosures

a. With respect to this Agreement and any information supplied by the disclosing party (the “Disclosing Party”) in connection with this Agreement that should reasonably be treated as confidential and/or proprietary (“Confidential Information”), the receiving party (the “Recipient”) agrees to: (i) protect the Confidential Information in the same manner in which it protects its confidential information of like importance, but in no case using less than reasonable care; (ii) use the Confidential Information only to perform its obligations under this Agreement; and (iii) reproduce Confidential Information only as required to perform its obligations under this Agreement. Parties acknowledge that GIFT, as a municipality of the State of Idaho, is subject to the Idaho Public Records Act (the “Act,” Idaho Code § 74-101 et. seq.), and that requests for information made pursuant to the Act may override the above-listed requirements for Confidential Information. This section shall not apply to information which is (a) publicly known, other than as a result of a breach of this Agreement by Recipient, (b) already known to the Recipient, (c) disclosed to Recipient by a third party who, to the best of Recipient’s knowledge, owes no obligation of confidentiality to the Disclosing Party, (d) independently developed by Recipient, or (e) subject to disclosure by the Act and such information does not have an exemption to its disclosure as provided within the Act. Subject to the foregoing, Baker Tilly may disclose GIFT’s Confidential Information (y) to its Subcontractors and subsidiaries, or (z) when required to comply with a legal requirement or order, or as required by regulations or professional standards governing the Services performed.
b. Baker Tilly may be required to disclose Confidential Information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that Baker Tilly receives a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, Baker Tilly will promptly notify GIFT, unless otherwise prohibited. In the event Baker Tilly is requested by GIFT or required by government regulation, subpoena or other legal process to produce Baker Tilly’s engagement working papers or its personnel as witnesses with respect to Services rendered to the GIFT, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Baker Tilly may seek reimbursement for Baker Tilly’s professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.
c. Baker Tilly may be required to disclose Confidential Information with respect to complying with certain professional obligations, such as regulatory and state board of accountancy oversight and peer review programs. All participants in peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify GIFT if disclosure of Confidential Information is necessary for such purposes.

3. Workpaper Retention

a. Our documentation for this engagement, including our workpapers, is the property of Baker Tilly and constitutes Confidential Information. We may retain the documentation for a period of time sufficient to satisfy our firmwide document retention policy and any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and Baker Tilly will return such records to GIFT at the completion of the Services rendered under this Agreement. When such records are returned to GIFT, it is GIFT’s responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. GIFT acknowledges and agrees that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy its engagement files, including its workpapers, related to this Agreement. If Baker Tilly is required by law, regulation or professional standards to make certain documentation available to regulators, GIFT hereby authorizes Baker Tilly to do so.

4. Support Staff and Personnel

a. Baker Tilly may use temporary contract staff to perform certain tasks on this engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, Baker Tilly will be happy to provide details on training, supervision and billing arrangements Baker Tilly uses in connection with these professionals. Additionally, Baker Tilly may from time to time, and depending on the circumstances, use subcontractors (e.g., to act as a specialist or audit an element of the financial statements) in serving GIFT’s account (“Subcontractors”). Baker Tilly may share Confidential Information about GIFT with these contract staff and Subcontractors. Baker Tilly remains committed to maintaining the confidentiality and security of GIFT’s information. Accordingly, Baker Tilly maintains internal policies, procedures and safeguards to protect the confidentiality of GIFT's personal information. Contract staff and Subcontractors are subject to confidentiality agreements requiring them to maintain the confidentiality of GIFT’s information and Baker Tilly will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of GIFT’s Confidential Information to others. In the event that Baker Tilly is unable to secure an appropriate confidentiality agreement, GIFT will be asked to provide GIFT's consent prior to the sharing of GIFT’s Confidential Information with the contract staff or Subcontractors. Baker Tilly will remain responsible for the work provided by any such contract staff or Subcontractors.

b. Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

5. Limitation on Damages and Indemnification

a. THE LIABILITY (INCLUDING ATTORNEY'S FEES AND ALL OTHER COSTS) OF BAKER TILLY AND ITS PRESENT OR FORMER PARTNERS, PRINCIPALS, AGENTS OR EMPLOYEES RELATED TO ANY CLAIM FOR DAMAGES RELATING TO THE SERVICES PERFORMED UNDER THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID TO BAKER TILLY FOR THE PORTION OF THE WORK TO WHICH THE CLAIM RELATES, EXCEPT TO THE EXTENT FINALLY DETERMINED TO HAVE RESULTED FROM THE WILLFUL MISCONDUCT OR FRAUDULENT BEHAVIOR OF BAKER TILLY RELATING TO SUCH SERVICES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULL EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM ASSERTED, INCLUDING THE NEGLIGENCE OF EITHER PARTY.

b. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR CONSEQUENTIAL, SPECIAL, INDIRECT, OR INCIDENTAL DAMAGES, COSTS, EXPENSES OR LOSSES (INCLUDING, WITHOUT LIMITATION, LOST PROFITS AND OPPORTUNITY COSTS) ARISING OUT OF OR RELATED TO THIS AGREEMENT, EVEN IF A PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

c. Because of the importance of the information that GIFT provides to Baker Tilly with respect to Baker Tilly's ability to perform the Services, GIFT hereby releases Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the Services, that arise from or relate to any information, including representations by management, provided by GIFT, GIFT personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

d. Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material bargained for bases of this Agreement and that they have been taken into account and reflected in determining the consideration to be given by each party under this Agreement and in the decision by each party to enter into this Agreement.

e. The terms of this Section 5 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of GIFT, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Agreement.

f. GIFT accepts and acknowledges that any legal proceedings arising from or in connection with the Services provided under this Agreement must be commenced within twelve (12) months after the performance of the Services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

6. Data Privacy and Security

a. To the extent the Services require Baker Tilly to receive personal data or personal information, excluding protected health information, from GIFT, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of GIFT, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or our clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to GIFT personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of GIFT, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow GIFT instructions; (b) not sell personal data or personal information collected from GIFT or share the personal data or personal information for purposes of targeted advertising; (c) not process personal data or personal information for commercial purposes other than related to GIFT's engagement; (d) notify GIFT if it becomes aware it can no longer comply with applicable privacy law and, upon such notice, shall permit GIFT to take reasonable and appropriate steps to remediate personal data or personal information processing; and (e) cooperate with and provide reasonable assistance to GIFT to ensure compliance with applicable privacy laws. GIFT is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and GIFT represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. GIFT further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and subsidiaries, including Baker Tilly One India LLP, may process GIFT data as necessary to perform the Services, pursuant to the alternative practice structure in place between these entities. Baker Tilly Advisory Group, LP maintains custody of client files for Baker Tilly. By executing this Agreement, GIFT hereby consents to the transfer to Baker Tilly Advisory Group, LP of all GIFT files, workpapers and work product. Baker Tilly Advisory Group, LP and its subsidiaries are bound by the same confidentiality obligations as Baker Tilly US, LLP. GIFT agrees that Baker Tilly has the right to utilize GIFT data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by GIFT to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify GIFT, GIFT employees, or any other individual or business entity and that is stripped of all persistent identifiers. GIFT is not responsible for Baker Tilly's use of aggregated/de-identified data.

b. Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. GIFT is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for GIFT personnel to Baker Tilly provided systems or applications. If GIFT becomes aware of any known or suspected

information security or privacy related incidents or breaches related to this Agreement, GIFT should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

7. Termination

This Agreement may be terminated at any time by either party upon written notice to the other. In such event, Baker Tilly will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination: (a) GIFT shall pay for services provided and expenses incurred through the effective date of termination, (b) Baker Tilly will provide all finished reports that have been prepared pursuant to this Agreement, (c) neither party shall be liable to the other for any damages that occur as a result of Baker Tilly ceasing to render services, and (d) Baker Tilly will require any new accounting firm that GIFT may retain to execute access letters satisfactory to Baker Tilly prior to reviewing our files.

8. Alternative Dispute Resolution

a. Except for disputes related to confidentiality or intellectual property rights, all disputes and controversies of every kind and nature arising out of or in connection with this Agreement and/or the Services, or any services subsequently provided to GIFT by Baker Tilly, or as to the existence, construction, validity, interpretation or meaning, performance, nonperformance, enforcement, operation, breach, continuation or termination of this Agreement and/or the continuation or termination of any services ("Dispute(s)") shall be resolved as set forth in this section using the following procedure. In the unlikely event that a Dispute is not resolved by mutual agreement, the parties to the Dispute agree to attempt in good faith to settle the Dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute resolution procedure. Each party shall bear their own expenses from mediation, and the fees and expenses of the mediator shall be shared equally by the parties.
b. If mediation does not settle the Dispute, then a party seeking damages or other permitted relief in any form (the "Claimant") may file an action within the Seventh Judicial District of the State of Idaho, in and for the County of Bonneville, or may file an action with the federal courts located in Idaho.
c. GIFT and Baker Tilly agree that if a party breaches any of its obligations hereunder, and if such breach will cause irreparable harm, the nonbreaching party shall, without limiting its other rights or remedies, be entitled to seek equitable relief (including, but not limited to, injunctive relief) to enforce its rights hereunder, including without limitation protection of its proprietary rights. The parties agree that the parties need not invoke the mediation or arbitration procedures set forth in this section in order to seek injunctive or declaratory relief. Baker Tilly's Services shall be evaluated solely on Baker Tilly's substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

9. Force Majeure

In the event that either party is prevented from performing, or is unable to perform, any of its obligations under this Agreement due to any act of God; fire, casualty, flood, war, strike, lock out, failure of public utilities, or injunction; any act, exercise, assertion or requirement of any governmental authority; any epidemic, destruction of production facilities, or insurrection; any, inability to obtain labor, materials, equipment, transportation or energy sufficient to meet needs; or any other cause beyond the reasonable control of the party invoking this provision, and if such party shall have used reasonable efforts to avoid such occurrence and minimize its duration and has given prompt written notice to the other party, then the affected party's failure to perform shall be excused and the period of performance shall be deemed extended to reflect such delay as agreed upon by the parties.

10. Taxes

Baker Tilly's fees are exclusive of any federal, national, regional, state, provincial or local taxes, including any sales taxes, VAT or other tax withholdings, imposed on this transaction, the fees, or on GIFT's use of the Services or possession of any deliverable (individually or collectively, the "Taxes"). All applicable Taxes shall be paid by GIFT without deduction from any fees owed by GIFT to Baker Tilly. If any applicable law requires GIFT to deduct or withhold taxes from any payment due to Baker Tilly, GIFT shall gross up such payment so that, after such deduction or of withholding, Baker Tilly receives the full amount originally invoiced. In the event GIFT fails to pay any Taxes when due, GIFT shall defend, indemnify, and hold harmless Baker Tilly, its officers, agents, employees and consultants from and against any and all fines, penalties, damages, costs (including, but not limited to, claims, liabilities or losses arising from or related to such failure by GIFT) and will pay any and all damages, as well as all costs, including, but not limited to, mediation and arbitration fees and expenses as well as attorneys' fees, associated with GIFT's breach of this Section 10.

11. Notices

Any notice or communication required or permitted under this Agreement shall be in writing and shall be deemed received (i) on the date personally delivered; or (ii) the date of confirmed receipt if sent by Federal Express, DHL, UPS or any other reputable carrier service, to applicable party (sending it to the attention of the signatory hereto) at the address specified in this Agreement or such other address as either party may from time to time designate to the other using this procedure.

12. Miscellaneous

a. Any offer of employment to members of the engagement team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report. In addition, Baker Tilly's dedication to client service is carried out through Baker Tilly's employees who are integral in meeting this objective. In recognition of the importance of Baker Tilly's employees it is hereby agreed that GIFT will not solicit Baker Tilly's employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If GIFT violates this non solicitation clause, GIFT agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.
b. The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if

the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

c. If because of a change in GIFT's status or due to any other reason, any provision in this Agreement would be prohibited by, or would impair Baker Tilly's independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this Agreement shall consist of the remaining portions.
d. Neither this Agreement, nor any claims, rights or licenses granted hereunder may be assigned, delegated or subcontracted by GIFT without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.
e. The parties hereto are independent contractors. Nothing herein shall be deemed to constitute either party as the representative, agent, partner or joint venture of the other. Baker Tilly shall have no authority to bind GIFT to any third-party agreement. Though the Services may include Baker Tilly's advice and recommendations, all decisions regarding the implementation of such advice or recommendations shall be the responsibility of, and made by, GIFT.
f. This Agreement's provisions shall not be deemed modified or amended by the conduct of the parties. The failure of either party at any time to enforce any of the provisions of this Agreement will in no way be construed as a waiver of such provisions and will not affect the right of party thereafter to enforce each and every provision thereof in accordance with its terms.
g. GIFT acknowledges that: (i) Baker Tilly and GIFT may correspond or convey documentation via Internet e-mail unless GIFT expressly requests otherwise, (ii) neither party has control over the performance, reliability, availability or security of Internet e-mail, and (iii) Baker Tilly shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption or alteration of any Internet e-mail.
h. Except to the extent expressly provided to the contrary, no third-party beneficiaries are intended under this Agreement.
i. The Services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. GIFT should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.
j. Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International Limited ("Baker Tilly International"). Baker Tilly International is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agent and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International have any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.
k. If you request or require that we submit invoices through your vendor management or payment portal system ("VMS"), we will not be responsible for any management, administration or fees of any kind (including as a deduction or set-off to fees due to us) associated with our use of such VMS, and we shall not be subject to any additional terms and conditions of such VMS, notwithstanding a requirement that we click-through or agree to such terms in order to submit invoices. Any such terms will be void. Further, handwritten edits to this Agreement are expressly rejected and are void.

13. Use of Baker Tilly Name

GIFT may not use any of Baker Tilly or its affiliates' names, trademarks, service marks or logos in connection with the services contemplated by this Agreement or otherwise without the prior written permission of Baker Tilly, which permission may be withheld for any or no reason and may be subject to certain conditions.

14. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of Idaho, without giving effect to the provisions relating to conflict of laws. Any non-arbitrable action arising under this Agreement shall be brought exclusively in the State of Idaho, and both parties consent to the personal jurisdiction of the Seventh Judicial District of the State and federal courts located in Idaho. If an action is brought within the Seventh Judicial District of the State of Idaho, Parties agree that such actions shall be filed in the Bonneville County Courthouse.

15. Non-Discrimination

Baker Tilly shall not discriminate against any employee or applicant for employment on the basis of race, color, religion, creed, political ideals, sex, age, marital status, physical, or mental handicap, gender identity/expression, sexual orientation, or national origin.

16. Anti-Boycott Against Israel Act

Pursuant to Idaho Code section 67-2346, if payments under this Agreement exceed one hundred thousand dollars ($100,000) and Baker Tilly employs ten (10) or more persons, Baker Tilly certifies that it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods or services from Israel or territories under its control. The terms in this Paragraph that are defined in Idaho Code section 67-2346 shall have the meaning defined therein.

17. Anti-Boycott of Certain Sectors

Pursuant to Idaho Code § 67-2347A, if payments under this Agreement exceed one hundred thousand dollars ($100,000.00) and Baker Tilly employs ten (10) or more persons, Baker Tilly certifies that it is not currently engaged, in and will not for the duration of the Agreement engage in, a boycott of any individual or company because the individual or company engages in or supports either (1) the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or (2) the manufacture, distribution, sale, or use of firearms, as defined in Idaho Code § 18-3302(2)(d). The terms in this Paragraph that are defined in Idaho Code § 67-2347A shall have the meaning defined therein.

18. Certification of No Chinese Ownership

Pursuant to Idaho Code § 67-2359, Baker Tilly certifies that Baker Tilly is not currently owned or operated by the government of the People's Republic of China and will not, for the duration of this Agreement, be owned or operated by the government of the People's Republic China.