

Jackson L. Scott
Mayor

Cris C. Meadows
City Manager



03/22/22

Griffith and Associates
950 Little Coal River Road
Alum Creek WV 25003

Dear Michael,

I am writing to inform you that your firm has been hired by the Hinton Sanitary Board as the project Accountant for both the Phase II portion of the CSO project and the Flood Hazard Mitigation Project. The Sanitary Board has faith in your abilities to lead this project to completion for the betterment of our community. Please sign and return to me the enclosed professional services contract as required by our grant/loan agreement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Cris Meadows", is written over the word "Sincerely,".

Cris Meadows
City Manager



March 8, 2022

PROJECT CPA

City of Hinton Sanitary Board
Mr. Cris Meadows, City Manager/Sanitary Board
322 Summers Street
Hinton, West Virginia 259951

RE: Hinton Sanitary Board – Flood Mitigation Project
CPA Accounting and Consulting Services Proposal and Agreement

Mr. Meadows and Members of the Board:

In response to the request for a proposal for accounting and consulting services for the *Hinton Sanitary Board – Flood Mitigation Project*, we herewith respond. As you may know, the undersigned is a former technical staff member of the Public Service Commission ("Commission" or "PSC") and now represents utilities and consults in matters involving utilities, including cases before the Commission and in other venues. This engagement letter will outline the services that Griffith & Associates, PLLC provides and the fees for such services.

Description of Work. We propose to provide expertise and consulting services to the Hinton Sanitary Board for those services typically required of the CPA in projects. We propose to provide accounting services in matters before the WVIJDC, other funding agencies, Public Service Commission, and representation of the Sanitary Board in such cases. This letter shall constitute our agreement between the Hinton Sanitary Board and Griffith & Associates, PLLC under which we will provide consulting services in connection with these issues. We most likely need to prepare exhibits on revenue requirements, applicable CPA related funding applications and a Rule 42 exhibit setting forth how the Sanitary Board can meet its current and planned post project obligations. We will advise and work on behalf of the City and Sanitary Board with regulatory and funding agencies.

Standard of Professional Service. Griffith & Associates, PLLC will attempt to perform its services in a professional manner. Griffith & Associates, PLLC does not guarantee the results of any analysis that it may undertake, but only agrees to make a good faith attempt to base any reports and analysis on its professional judgment and the data available to it. While Griffith & Associates, PLLC will attempt to obtain and compile its data in a reliable manner, it cannot guarantee the accuracy or completeness.

Legal Advice. Griffith & Associates, PLLC does not and will not provide legal advice, counsel, or interpretations to any party or in connection with this engagement. Our work and exhibits will be based upon the understanding contained in this letter.

Waiver of Confidentiality. Client gives Griffith & Associates, PLLC the right to discuss this matter with officers, employees or authorized representatives of the Hinton Sanitary Board and any colleagues of Griffith & Associates, PLLC from whom professional information is sought.

Michael D. Griffith, CPA, AFI
Michael@Griffith.CPA

950 Little Coal River Road Alum Creek, WV 25003
Phone: (304) 756.3600 Facsimile: (304) 756.2911

Professional Standards. This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of said services. We will follow the *AICPA Statement on Standards for Accounting and Review Services*. **We are not providing audit or review services.** It is not in any way intended that Griffith & Associates, PLLC will follow requirements related to *Auditing Standards*.

We will compile, from information you provide, the balance sheet and the related statements of income, retained earnings, cash flows, supporting schedules, and required information of the Utility Board for the year ended June 30, 2021, to be included in the form prescribed by the WV Public Service Commission (Rule 42) and issue an accountant's report thereon in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our Responsibilities. The objective of our engagement is to:

- 1) prepare financial statements in accordance with the requirements of the regulatory basis of accounting prescribed by the Public Service Commission of WV (Rule 42) based on information provided by you and
- 2) apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the requirements of the regulatory basis of accounting prescribed by the Public Service Commission of WV (Rule 42).

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weakness in your internal control as part of this engagement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Your Responsibilities. The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the requirements of the regulatory basis of accounting prescribed by the Public Service Commission of WV (Rule 42). You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles in accordance with the regulatory basis of accounting prescribed by the WV Public Service Commission.
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud.
4. To ensure that the entity complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
6. To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters
 - additional information that we may request from you for the purpose of the compilation engagement
 - unrestricted access to persons within the entity of whom we determine necessary to make inquiries

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee bookkeeping service and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

With regard to the electronic dissemination of financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Hinton Sanitary Board – Flood Mitigation Project CPA Agreement

March 8, 2022

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Our Report. As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. We are not independent with respect to the City of Hinton or Hinton Sanitary Board. We will disclose that we are not independent in our compilation report. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

Scope of Work. This engagement contemplates one draft Rule 42 for funding and final Rule 42 for regulatory approvals based on one test year. This contract amount is **not** intended to cover additional updated test years information. This agreement scope does not include the work associated with a class cost-of-service study (expanded analysis sometimes required by the WV PSC) if one is to be required for any reason. A cost-of-service study would be an expanded scope for our work and would require an addendum or separate agreement.

If this matter involves USDA, we agree that as part of our services we will provide a certification to USDA that "...the utilities debt service reserves are funded or being funded in accordance with requirements...and that accounts and records are operational..." if in fact we can certify it. Our scope of services also shall include a CPA certificate relating to debt service coverage if, in our professional opinion, we can make such a certification. We reserve the right to only certify what we find, in our sole professional judgement, is to be representative of the matter. This fixed fee is not intended to cover litigation time if it should be contested in any manner.

Other Relevant Information. Michael D. Griffith, CPA is the firm managing member and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. The Hinton Sanitary Board warrants that the level of cooperation we receive and the quantity and quality of data and information available provided effects our work and related fees. If this matter goes to hearing or is otherwise litigated the client understands and agrees that our then current standard rates shall apply. If the Sanitary Board wishes to terminate this agreement, it can do so with written notice which will be effective upon receipt of said written notice by the undersigned. The Sanitary Board specifically agrees and understands that the fees will be due and owing and are not contingent on successful funding or completion of the project or PSC (or any other jurisdiction's) adjudication of rates.

Our fee for these services will not exceed **twenty-four thousand five hundred dollars (\$24,500.00)**. If interim funding is not available this fee can be deferred until project funded is issued as long as the Sanitary Board is making reasonable efforts to pursue the project. Our fees are not contingent on the project being funded, approved, or constructed. Our fees will be immediately due upon the determination that the Sanitary Board has not reasonably progressed in project development (solely determined by discretion of Griffith & Associates PLLC).

MDB

Hinton Sanitary Board – Flood Mitigation Project CPA Agreement

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We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. You may request that we perform additional service not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated additional fee via proposed addenda. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

If you acknowledge and agree with the terms of our engagement as described in this letter, please sign this letter, and return it to us. This agreement will become effective as soon as you sign, date, and return the enclosed copy and we have received said copy. Please forward the executed copy to us at the following address, Griffith & Associates, PLLC, 950 Little Coal River Road, Alum Creek, West Virginia, 25003. In any event, at our sole option, we are no longer obligated under the terms of this agreement if it is not signed by both parties (and received by us) within 60 days of the date of the agreement.

Sincerely,

Michael D. Griffith, CPA

Michael D. Griffith, CPA, AFI
Griffith & Associates, PLLC

MDG/s

Enclosure: Griffith & Associates, PLLC Information Sheet
Griffith & Associates, PLLC Client List
Internal Revenue Service Form W-9

Agreed and Confirmed

by:  Title City Manager Date 4-19-22
Authorized Representative

GRIFFITH & ASSOCIATES, PLLC

Griffith & Associates, PLLC is a small accounting & consulting firm dedicated to serving West Virginia municipalities and utilities. Our offices are located conveniently on Robert C. Byrd Byway (Corridor G, 119), just outside of Charleston. Our firm travels throughout West Virginia and we have visited and worked for many West Virginia communities.

Our accounting firm consists of three certified public accountants, two senior staff accountants, two staff accountants and one office manager/assistant. The managing member and president of the firm is Michael D. Griffith. Mr. Griffith is a certified public accountant, CPA, licensed to practice in West Virginia. He is also an Accredited Fraud Investigator, AFI, which relates to his work in forensic accounting. Mr. Griffith is a graduate of the University of Charleston, with dual majors in management and accounting. With the primary focus of the firm being utility accounting and consulting, Mr. Griffith has significant experience in this specialized area of accounting. Mr. Griffith was formerly a technical staff member of the Public Service Commission of West Virginia, specifically working in the Water and Wastewater Division. The eight years spent in that position and twenty-two plus years private practice has developed Mr. Griffith into a recognized expert in utility matters. He has appeared numerous times before the Public Service Commission, both as a technical staff member and now as an expert witness representing utilities and other parties. Mr. Griffith has also testified and appeared before funding agencies, circuit courts, bankruptcy court, workers compensation and other venues. Mr. Griffith has prepared cases and exhibits for water, sewer, gas, telecommunications, USDA Community Facilities and stormwater projects in West Virginia. He has played significant roles in securing and administering federal, state and local project funding for West Virginia communities.

Our other certified public accountants are D. Denise Pauley and Dixie Kellmeyer. One senior staff utility accountant is Jack Miller. Ms. Kellmeyer and Mr. Miller also have significant, specific experience in this specialized area of accounting. Both are former technical staff members of the Public Service Commission of West Virginia, specifically working in utility rate with over sixty combined years spent in that position. All have prepared cases and exhibits for water and sewer rates issues extensively in West Virginia. All have testified numerous times before the Public Service Commission. We also have expanded our practice to provide more services related to municipal and utility financial statement preparation. Mary Ann Belcher, formally an auditor with the West Virginia State Auditor's Office, is now leading our financial reporting efforts. We are now poised to provide assistance in preparing municipalities and utilities for their required audits.

The firm has a small corporate and personal tax preparation section and does provide "typical" accounting services including payroll, quarterly tax, bookkeeping, financial statements and preparation and PSC annual reports. However, the major focus of the firm is working with utilities and in capital projects for municipalities and public service districts. The firm has active clients in approximately 28 West Virginia counties and has previously

worked in all West Virginia counties. Our work on behalf of utilities includes financial statement preparation and analysis, rate case proceedings, utility and municipal budget preparation and consulting, construction project financial services and representation, general management advice and most other financial and accounting services. We have prepared exhibits detailing water rates, sewer rates, storm water fees and charges, landfill tipping rates, solid waste hauling rates, natural gas rates, taxi fares and fees and many other industry specific issue reports. Working in this arena, our firm has the ability, knowledge and experience to assist West Virginia municipalities, public service districts, county commissions, utilities and small businesses in pursuit of successful results in matters that typically face these entities.

If you need these services, please contact us. We regularly respond to requests for proposals, visit prospective clients, offer advice by telephone and respond to our customers' needs.

CONTACT INFORMATION

Griffith & Associates, PLLC
 950 Little Coal River Road
 Alum Creek, West Virginia 25003
 Office Phone (304) 756-3600
 Office Fax (304) 756-2911

Note: Our firm is registered on SAM.gov. Our DUNS and UEID Numbers will be provided upon our approved engagement.

	<u>Area of Expertise/ Experience</u>	<u>E-mail</u>
Michael D. Griffith, CPA PRESIDENT	33 years	michael@griffith.cpa
D. Denise Pauley, CPA	21 years	dpauley@griffith.cpa
Dixie L. Kellmeyer, CPA	45 years	dkellmeyer@griffith.cpa
Jack L. Miller, Sr. Accountant	37 years	jmiller@griffith.cpa
Mary Ann Belcher, Sr. Financial Reporting	25 years	mbelcher@griffith.cpa
Ashlie B. Pinson, Accountant	20 years	apinson@griffith.cpa
Austin R. Gillenwater, Accountant	2 years	agillenwater@griffith.cpa
Mary Workman, Office Manager	1 year	mworkman@griffith.cpa

**We are certified users by the WV Infrastructure and Jobs Development Council in both CPA and Project Administration.*

Utility Consulting/Case Experience

- Appearance before PSC, DEP, EPA, BPH, WVIJDC, USDA, AML, US COE, CWRP, DWTRF, SCGB, US Bankruptcy Court, Circuit Court
- Capital Plans
- Certificate Case Representation
- Class Cost Of Service Studies
- Conflict Consulting and Representation
- Expert Testimony
- Fraud Investigation/Consulting
- Litigation Support
- Municipal Rate Justification
- Payroll Tax Issues/Consulting
- Project Administration Services
- Project Consulting
- Rate Analysis and Studies
- Resale Rate Issues
- Rule 42 Exhibits
- Tariff Design
- Utility Accounting/Consulting
- Utility Billing Issues
- WV Rural Water Training Sponsor Budgets

Statewide Accounting and Consulting Firm Past & Present Cleints

- Belle
- Bluefield
- Bridgeport
- Brooke County
- Buffalo
- Cabell County Regional Plant Operating Committee
- Ceredo
- Charleston Sanitary Board
- Chuck Mathena Center
- City of Ripley
- Culloden PSD
- Delbarton
- Eastern Wyoming County PSD
- Elkem Metals Corporation
- Gilbert
- Grafton
- Hancock County
- Hardy County PSD
- Huntington
- Hurricane
- Jefferson Utilities, Inc.
- Kanawha Building Commission
- Kermit
- Lavalette PSD
- Lincoln County
- Logan County PSD
- Malden PSD
- Marshall County
- Matewan
- Meadow Bridge
- Monongalia General Hospital
- Moorefield Regional Sewer Plant
- New Haven PSD
- New Martinsville
- Shady Spring PSD
- Northern Wayne County PSD
- Norton Harding Jimtown PSD
- Oakvale Road PSD
- Oceana
- Old Standard LLC
- Parkersburg
- Pea Ridge PSD
- Petersburg
- Philippi
- Piedmont
- Pineville
- Pocahontas County
- Preston County No.1
- Princeton
- Putnam County
- Hammond PSD
- St. Albans
- Tyler County PSD
- Union PSD
- Weirton
- Welch Gas
- Welch Water and Sewer
- Wellsburg
- West Hamlin
- Williamson
- Mineral County Commission
- Berkeley County Water PSD
- Oak Hill Sanitary Board
- Fiesta Tableware Company

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Griffith & Associates, PLLC	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ <u>S</u> <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions. 950 Little Coal River Rd	Requester's name and address (optional)
	6 City, state, and ZIP code Alum Creek, West Virginia 25003	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)																																							
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.	<table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Social security number</td></tr> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table> <p style="text-align: center;">or</p> <table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;">Employer identification number</td></tr> <tr><td style="width: 20px; height: 20px;">2</td><td style="width: 20px; height: 20px;">6</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;">-</td><td style="width: 20px; height: 20px;">4</td><td style="width: 20px; height: 20px;">0</td><td style="width: 20px; height: 20px;">1</td><td style="width: 20px; height: 20px;">4</td><td style="width: 20px; height: 20px;">4</td><td style="width: 20px; height: 20px;">5</td><td style="width: 20px; height: 20px;">6</td></tr> </table>	Social security number																		Employer identification number									2	6		-	4	0	1	4	4	5	6
Social security number																																							
Employer identification number																																							
2	6		-	4	0	1	4	4	5	6																													
Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																							

Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	

Sign Here	Signature of U.S. person ▶ <i>Michael D. Griffith, CPA</i>	Date ▶ <i>1/7/2022</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

**CONTRACT FOR PROFESSIONAL SERVICES
PART I – TERMS AND CONDITIONS**

1. Termination of Contract for Cause

If through any cause the Consultant shall fail to fulfill in a timely and proper manner his/her obligations under this Contract, or if the Consultant shall violate any of the covenants, agreements, or stipulations of this Contract, the Subrecipient shall thereupon have the right to terminate this Contract by giving written notice to the Consultant of such termination and specifying the effective date thereof, at least thirty (30) days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs and reports prepared by the Consultant under this Contract shall, at the option of the Subrecipient, become its property and the Consultant shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder. Notwithstanding the above, the Consultant shall not be relieved of liability to the Subrecipient for damages sustained by the Subrecipient by virtue of any breach of the Contract by the Consultant and the Subrecipient may withhold any payments to the Consultant for the purpose of set-off until such time as the exact amount of damages due the Subrecipient from the Consultant is determined.

2. Termination for Cause and Convenience of the Subrecipient

The Subrecipient may terminate this Contract at any time by giving at least thirty (30) day's notice in writing to the Consultant. If the Contract is terminated by the Subrecipient as provided herein, the Consultant will be paid for the time provided and expenses incurred up to the termination date. If this Contract is terminated due to the fault of the Consultant.

3. Reports and Information

The Consultant, at such times and in such forms as the Subrecipient may require, shall furnish the Subrecipient such periodic reports as it may request pertaining to the work or services undertaken pursuant to this Contract, the costs and obligations incurred or to be incurred in connection therewith and any other matters covered by this Contract.

4. Copyrights and Inventions

No report, maps or other documents produced in whole or in part under this Contract shall be the subject of an application for copyright by or on behalf of the Consultant.

5. Records and Audits

The Consultant shall maintain accounts and records, including personnel, property and financial records, adequate to identify and account for all costs pertaining to the Contract and such other records as may be deemed necessary by the Subrecipient to assure proper accountability for all project funds, both federal and non-federal shares. These records will be made available for audit purposes to the Subrecipient, HUD, the Comptroller General of the United States, the State of West Virginia, or any authorized representative, and will be retained for three years after the expiration of this Contract unless permission to destroy them is granted to the Subrecipient.

6. Changes

The Subrecipient may, from time to time, request changes in the scope of services of the

Consultant to be performed hereunder. Such changes, including any increase or decrease in the amount of the Consultant's compensation, which are mutually agreed upon by and between the Subrecipient, Consultant, and the State of West Virginia shall be incorporated in written amendments to this Contract.

7. Compliance with Local Laws

The Consultant shall comply with all applicable laws, ordinances and codes of the State and local governments, and the Consultant shall save the Subrecipient harmless with respect to any damages arising from any tort done in performing any of the work embraced by this Contract.

8. Nondiscrimination

P.L. 88-352: Refers to Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et. seq.) which provides that no person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

Implementing regulations are found in 24 CFR Part I. P.L. 90-284: Refers to Title VII of the Civil Rights Act of 1968 (42 U.S.C. 3601-20 et. seq.) popularly known as the Fair Housing Act which provides for fair housing throughout the United States and prohibits any person from discriminating in the sale or rental of housing, the financing of housing, or the provision of brokerage services, including otherwise making unavailable or denying a dwelling to any person, because of race, color, religion, sex, national origin, handicap, or familial status. The Subrecipient further certifies that it will take actions necessary to affirmatively further fair housing. Executive Order 11063, as amended by Executive Order 12259, requires that taking of all actions necessary and appropriate to prevent discrimination because of race, color, religion (creed), sex, or national origin, in the sale, leasing, rental, or other disposition of residential property and related facilities (including land to be developed for residential use), or in the use of occupancy thereof. Implementing regulations are contained in 24 CFR 107.

Section 109 of P.L. 93-383 requires that no person in the United States shall, on the grounds of race, color, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under, any program or activity funded in whole or in part with community development funds.

Section 109 of the Act further provides any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975 (42 U.S.C. 6101 et. seq.) or with respect to an otherwise qualified person as provided in Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) shall also apply.

The Subrecipient shall ensure that its activities are consistent with requirements of both § 5-11A which discusses the additional protected classes under the West Virginia State Fair Housing Act and § 5-11 which discusses the additional protected classes under the West Virginia State Human Rights Act.

9. Section 109 of the Housing and Community Development Act of 1974

No person in the United States shall, on the grounds of race, color, national origin or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.

10. Architectural Barriers Act of 1968 (24 CFR 570.606)

Every building or facility (other than a privately owned residential structure) designed, constructed or altered with funds made available under this part, shall comply with the requirements of the "American Standard Specifications for Making Buildings and Facilities Accessible to, and Usable by, the Physically Handicapped," Number A-117, 1-R 19 subject to the exceptions contained in 41 CFR Subpart 101-19.604, issued pursuant to the Architectural Barriers Act of 1968, 42 USC-4151. Procurement procedures and Contracts for the design, construction alteration (including rehabilitation) of public or private structures subject to this requirement should include provisions obligating the Contractor to comply with the Specifications.

11. Interest of Member of a Subrecipient

No member of the governing body of the Subrecipient and other officers, employees or agents of the Subrecipient and the Regional Planning and Development Council who exercises any functions or responsibilities in connection with the planning and carrying out of the program shall have any personal financial interest, direct or indirect, in the Contract and the Consultant shall take appropriate steps to assure compliance.

12. Interest of Other Local Public Officials

No member of the governing body of the locality and no other public official of such locality who exercises any functions or responsibilities in connection with the planning and carrying out of the program shall have any personal financial interest, direct or indirect, in the Contract, and the Consultant shall take appropriate steps to assure compliance.

13.

Interest of Consultant and Employees

The Consultant covenants that he presently has no interest and shall not acquire interest, direct or indirect, in the study area or any parcels therein or any other interest which would conflict in any manner or degree with the performance of his services hereunder. The Consultant further covenants that in the performance of this Contract, no person having any such interest shall be employed.

14. Rights to Inventions and Materials


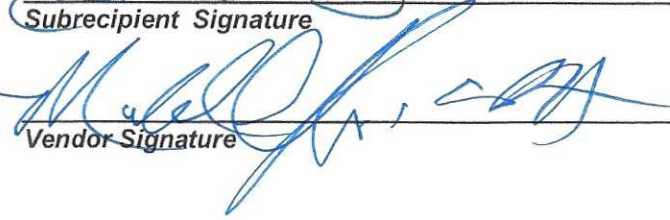
Contracts or agreements, the principal purpose of which is to create, develop or improve products, processes or methods; or for exploration into fields which directly concern public health, safety or welfare; or experience outside of work funded by federal assistance, shall contain a notice to the effect that matters regarding rights to inventions and materials generated under the contract or agreement are subject to the regulations issued by the federal grantor agency. Although HUD presently has no regulations governing these matters, use of the following contract provisions reflects current Department policy:

a. If the Contractor or an employee of the contractor produces patentable items, patent rights, process or inventions as a result of this agreement, the Contractor shall promptly and fully report such production to the Regional Planning and Development Council which shall in turn report it to HUD. HUD shall determine whether protection on such invention or discovery shall be sought in the name of the United States Government and how the rights in the invention or discovery, including rights under any patent issued thereon, shall be allocated and administered in order to protect the public interest consistent with "Government Patent Policy."

b. If the Contractor or an employee of the Contractor produces a book or other copyrightable material as a result of this agreement, the author or authors may copyright the book or material, but HUD reserves a royalty-free, nonexclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use the material for government purposes.

15. Access to Records

All negotiated contracts awarded by Subrecipients shall include a provision to the effect that the Subrecipient, HUD, the State of West Virginia, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the Contractor which are directly pertinent to a specific grant program for the purpose of making audit, examination, excerpts and descriptions.

 Subrecipient Signature	9/26/2022 Date
 Vendor Signature	9/26/2022 Date