STATE OF MISSISSIPPI

OFFICE OF THE STATE AUDITOR
SHAD WHITE
STATE AUDITOR

October 28, 2026

Dr. Tammy Franks,
Executive Vice President of Administration & Finance
Mississippi Gulf Coast Community College
Post Office Box 609
Perkinston, Mississippi 39573

Dear Dr. Franks:

Enclosed for your files is a Contract for Professional Services between Mississippi Gulf Coast Community College and Forvis Mazars, LLP, for the performance of the services as set forth in the contract for the year ending June 30, 2026. This contract has been reviewed and signed by a representative of the Office of the State Auditor pursuant to *Section 7-7-211(k), Mississippi Code of 1972 (Ann.)*.

Please let us know if you have any questions or need any additional information.

Sincerely,
Kylie Joiner
Kylie Joiner, CPA
Director, Quality Assurance

KJ/mc

Enclosure

C: Forvis Mazars, LLP
Mr. Mark Nicolas, Managing Director

CONTRACT FOR PROFESSIONAL SERVICES

This document reflects a contractual agreement entered into as of the __14th_____ day of _October_, 2026__ among the Office of the State Auditor, _Mississippi Gulf Coast Community_ College (herein referred to as the "College") and ___Forvis Mazars LLP_____ (herein referred to as the "Firm") to provide services, materials and personnel to perform the work as specified in paragraph 1. This contract is entered into pursuant to Section 7-7-211(k), Mississippi code of 1972 (Ann.).

Scope of Services

1. The College and the Office of the State Auditor desire to engage the Firm to render the following professional audit services for the College for the applicable fiscal year(s):

   A. Perform a financial audit for all funds of the College.

   B. Perform a compliance audit with applicable state and federal laws and regulations.

   C. Perform Items A and B above in conformity with professional standards, laws, rules, regulations and guidelines as contained in, but not limited to, the documents identified in paragraph 4 of this contract.

Authorized Representatives

2. The following individuals have been empowered to act as the duly authorized representatives for this contract:

Office of the State Auditor

Name: Kylie Joiner, CPA

Title: Director, Quality Assurance

Address: P. O. Box 956, Jackson, MS 39205

__Mississippi Gulf Coast Community__**College**

Name: Dr. Tammy Franks

Title: Executive V.P of Finance and Administration

Address: P.O. Box 609, Perkinston, MS 39573

Forvis Mazars, LLP **CPA Firm**

Name: Mark Nicolas

Title: Managing Director

Address: 1400 Meadowbrook Road, Suite 300, Jackson, MS 39211-6349

Notices: All notices required or permitted to be given under this Contract must be in writing and personally delivered or sent by facsimile provided that the original of such notice is sent by certified United States mail postage prepaid, return receipt requested, or overnight courier with signed receipt, to the party to whom this notice should be given as indicated above. Notice shall be deemed given when actually received or when refused. The parties agree to promptly notify each other in writing of any change of address.

Contract Fee Consideration

3. The Firm shall receive as compensation to be paid by the College for the described auditing services a fee not to exceed:

   $98,550 for the audit for the fiscal year ending June 30, 2026_.

   $_____N/A_____ for the audit for the fiscal year ending June 30, _____.

   The said fee is based on:

   ___375____ Hours at $__263*___ per hour for the __6/30/26 fiscal year audit.

   _____ Hours at $_____ per hour for the _____ fiscal year audit.

   The Firm shall not receive as compensation an amount greater than the actual hours worked multiplied by the rate per hour for the applicable fiscal year. The Firm will receive no more than the agreed upon compensation no matter the number of hours worked except as provided in paragraph 19.

Compliance with Laws and Professional Standards

4. The professional services will be performed in conformity with the following:

   A. Statements of financial accounting standards as prescribed by the Financial Accounting Standards Board and the Governmental Accounting Standards Board.

   B. Government Auditing Standards, as required by the U.S. Government Accountability Office (The Yellow Book).

   C. Specific grant compliance matters contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit

*Note: This is a computed blended rate based on estimated hours. Refer to the engagement letter for details on rates and invoicing.

requirements of Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles,* and *Audit Requirements for Federal Awards* (Uniform Guidance).

D. Uniform Guidance, *Audits of States, Local Governments and Non-Profit Organizations,* and other related Federal regulations.

E. The Single Audit Act Amendments of 1996.

F. Mississippi Code Annotated (1972) for compliance with applicable state laws.

Reportable Findings

5. The Firm shall report immediately to the College and the Office of the State Auditor any preliminary findings of possible fraud, misapplication or misappropriation of funds.

Termination of Contract

6. The College, with the written consent of the Office of the State Auditor, has the right to reject, at any time during the contract period, any work not meeting the terms of this contract. Should either reject any services, the College's or the Office of the State Auditor's authorized representative shall notify the Firm in writing of such rejection giving reason therefore. The right to reject services shall extend throughout the terms of this contract. However, prior to termination of this contract by the College, the College must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The College must obtain written approval from the Office of the State Auditor prior to terminating the contract.

Firm's Requirements of Services

7. The Firm shall provide a draft report and the workpapers, if requested, to the Office of the State Auditor for review and approval. This draft report must be provided to the Office of the State Auditor no later than December 31, _2026_____, for the fiscal year 2026 audit and December 31, ___N/A_____, for the fiscal year ___N/A_____ audit. Upon written notification by the Office of the State Auditor, the Firm shall make any necessary revisions to the report resulting from the review, and these revisions shall be made within two weeks of such notification. The records shall be maintained for at least five (5) years; however if any litigation or other legal action has begun that is not completed at the end of the five (5) year period, or if audit findings, litigation or other legal action has not been resolved at the end of the five (5) year period, the records shall be retained until resolution.

After the appropriate revisions, if any, have been made and the revised audit report has been accepted by the Office of the State Auditor, a written notification of this acceptance will be sent to the Firm notifying the Firm that all requirements of the Office of the State Auditor have been met and the audit report, as approved, may be released.

Responsibility of Firm to Distribute Audit Report

8. Upon the Firm's receipt of the written notification of acceptance, as referred to in paragraph 7 of this agreement, the Firm shall mail copies of the approved audit report per the following schedule:

   A. Two copies should be mailed to:

      Office of the State Auditor
      Attn: Contract Audit Review Section
      Post Office Box 956
      Jackson, MS 39205

   B. One copy should be mailed to:

      Recorder of Public Documents
      Mississippi Library Commission
      3881 Eastwood Drive
      Jackson, MS 39211

   C. One copy should be mailed to:

      Director of Internal Audit
      Mississippi Department of Education
      Post Office Box 771
      Jackson, MS 39205-0771

   D. Copies should be mailed to the College's levying authority or authorities, including the following:

      MS State Board for Community and Junior Colleges
      Attention: Deputy Executive Director for Finance and Administration
      3825 Ridgewood Road
      Jackson, MS 39211

   E. The Data Collection Form (Form SF-SAC) and one copy of the approved Single Audit reporting package, as required by Appendix X to Section 200 of Uniform Guidance, should be filed electronically with the Federal Audit Clearinghouse. Instructions for the filing may be accessed at http://www.fac.gov.

   F. The Firm shall provide 1 or more (as requested) copies of the approved audit report to the College.

Engagement Letter

9. The Firm's engagement letter, dated ___October 16, 2026, which contains the price quote, shall be incorporated as a part of this contract.

Progress Reports

10. The Firm shall keep on file monthly progress reports which detail the work completed during the month and shall make these reports available to the College and/or the Office of the State Auditor for review, if requested.

Payment

11. The Firm will be entitled to interim payments, which shall not exceed 70% of the contract amount for the applicable fiscal year, from the College. The Firm shall submit a final invoice for all work performed. This invoice shall provide the number of hours worked by each employee. The final payment of the annual contract amount will be paid by the College upon completion of the audit services and acceptance by the Office of the State Auditor and the College. The Firm will not be entitled to compensation from the College for correction of any deficient work found in the review by the Office of the State Auditor.

Approval

12. The authorized representative of the Office of the State Auditor is empowered to accept and approve, or reject the services furnished by the Firm in compliance with the provisions of this contract. No payment, including final payment, shall be construed as acceptance of defective or incomplete work and the Firm shall remain responsible and liable for full performance.

Service Contracts

13. The firm agrees to provide any existing service contract with the college as an Appendix to this contract. Additionally, the Firm agrees that if the college is desirous to enter into any other service agreement with the Firm, that the Firm will provide that agreement to the Office of the State Auditor for review before execution so that OSA can review for possible impairments of independence. Any violation of this clause is considered breach of contract and can result in contract termination.

Contract Expiration

14. The contract shall expire 120 days after the final services have been rendered.

Ownership of Documents and Work Papers Upon Termination of Contract

15. The work papers remain the property of the Firm. All other files, notes, correspondence and all other data compiled during the audit shall be available without cost to the College and the Office of the State Auditor for examination and abstracting during normal business hours of any business day. The records shall be maintained for at least five (5) years as required in paragraph 7 of this contract. If, through any cause, the Firm shall fail to fulfill in a timely and proper manner, as determined by the College and/or the Office of the State Auditor, its obligations under this contract, or if the Firm shall violate any of the covenants, agreements, or stipulations of this contract, the

College, with the written consent of the Office of the State Auditor, shall thereupon have the right to terminate this contract by giving written notice to the Firm of such termination and specifying the effective date of such termination. However, prior to termination of this contract by the College, the College must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The College must obtain written approval from the Office of the State Auditor prior to terminating the contract. Furthermore, the Firm should notify the Office of the State Auditor and the College as soon as possible if the deadlines cannot be met. In the event the contract is terminated, the Firm will provide reasonable assistance to successor auditors in accordance with the applicable professional standards.

Reduction of Compensation

16. If the Firm fails to meet the submission date by less than thirty days for the draft report and/or workpapers submitted to the Office of the State Auditor for review and approval or by less than thirty days from the completion date for the final reports and/or corrections to the workpapers prescribed herein, the College may reduce the agreed compensation by an amount not to exceed ten percent of the total contract price for the applicable fiscal year. If reports and/or corrections to the workpapers are overdue by 30 days or more, the College may reduce the agreed compensation by an amount not to exceed twenty percent of the total contract price for the applicable fiscal year.

Contract Termination Compensation

17. The College, with the written consent of the Office of the State Auditor, may terminate this contract at any time, for any reason other than those reasons contained in paragraph 15 above, by giving written notice to the Firm of such termination and specifying the effective date thereof, at least ten days before the effective date of such termination. However, prior to termination of this contract by the College, the College must provide written justification to the Office of the State Auditor documenting the reasons for requesting the contract be terminated. The College must obtain written approval from the Office of the State Auditor prior to terminating the contract. In the event the contract is terminated, the Firm will provide reasonable assistance to successor auditors in accordance with the applicable professional standards. If the contract is terminated by the College and/or the Office of the State Auditor as provided herein, the Firm will be paid an amount which bears the same ratio to the total services of the Firm covered by the contract as supported by detailed invoices submitted to the College by the Firm identifying hours worked on the contract.

Termination of Contract

18. In the event the College and/or the Office of the State Auditor exercises its right to terminate this contract pursuant to paragraph 6 and/or paragraph 15 of this contract, the Firm shall bear all costs associated with the issuance of a new contract. However, prior to termination of this contract by the College, the College must provide written justification to the Office of the State Auditor documenting the reasons for requesting

the contract be terminated. The College must obtain written approval from the Office of the State Auditor prior to terminating the contract. Also, the Firm shall notify the College and the Office of the State Auditor of any potential conflict of interest resulting from service to other clients. If such conflict cannot be resolved to the College's satisfaction, the College reserves the right to terminate this contract with the written consent of the Office of the State Auditor.

Modification or Renegotiation

19. The College, Office of the State Auditor, or the Firm may request changes in the scope of services to be performed by the Firm. Such changes, including any increase or decrease in the amount of the Firm's compensation, which are mutually agreed upon by and between the College, or its duly authorized representative, and the Firm, shall be included in written amendments to this contract and subject to approval by the Office of the State Auditor and any litigation with respect thereto shall be brought in the courts of the State.

Contractor Requirements

20. The Firm shall, during the entire term of this contract, be construed to be an independent contractor. Nothing in this contract is intended to nor shall be construed to create an employer-employee relationship, or a joint venture relationship.

The Firm represents that it is qualified to perform the duties to be performed under this contract and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to perform the duties required under this contract. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of the College.

Any person assigned by the Firm to perform the services hereunder shall be an employee or a subcontractor of the Firm who shall have the sole right to hire and discharge its employees or subcontractors.

The Firm or its subcontractors shall pay, when due, all salaries and wages of their employees and accepts exclusive responsibility for the payment of federal income tax, social security, unemployment compensation and any other withholdings that may be required.

Neither the Firm, its subcontractors nor their employees are entitled to state retirement or leave benefits.

It is further understood that the consideration expressed herein constitutes full and complete compensation for all services and performance hereunder, and that any sum due and payable to the Firm shall be paid as a gross sum with no withholdings or deductions being made by the College for any purpose from said contract sum, except as permitted in paragraphs 15, 16 and 17.

Indemnification: To the fullest extent allowed by law, the Firm shall indemnify, defend, save and hold harmless, protect, and exonerate the College, its officers, employees, agents and representatives, and the State of Mississippi from and against all claims, demands, liabilities, suits, actions, damages, losses and costs of every kind and nature whatsoever, including, without limitation, court costs, investigative fees and expenses, and attorneys' fees, and claims for damage arising out of or caused by the firm and/or its partners, principals, agents, employees and/or subcontractors in the performance of or failure to perform this Contract.

Third Party Action Notification: The Firm shall notify the College in writing within five (5) business days of its receipt of liquidation or receivership proceedings or within five (5) business days of its receipt of notification of any action or suit being filed or any claim being made against the Firm or the College by any entity that may result in litigation related in any way to this Contract and/or which may affect the Firm's performance under this Contract. Failure of the Firm to provide such written notice to the College shall be considered a material breach of this Contract and the College may, at its sole discretion, pursue its rights as set forth in the Termination clauses herein and any other remedies it may have at law or in equity.

Confidential Information

21. The Firm will be granted access to all client and claimant information necessary for completion of the audit services described herein. The Firm and the Office of the State Auditor assure the College that any and all information regarding clients and claimants of the College will be kept strictly confidential. Any use or release of client or claimant information for purposes other than to fulfill the Firm's or the Office of the State Auditor's responsibilities under this contract must have the prior written approval of the College.

Contract Governance

22. This contract shall be construed and governed in accordance with the laws of the State of Mississippi, and venue for the resolution of any dispute shall be Jackson, Hinds County, Mississippi. The Firm expressly agrees that under no circumstances shall the Office of the State Auditor and/or the College be obligated to pay an attorney's fee or the cost of legal action to the Firm.

Disputes and Arbitration

23. Any dispute concerning a question of fact arising under this contract shall be disposed of by good faith negotiation between duly authorized representatives of the College, the Office of the State Auditor, and the Firm. Such a resolution shall be reduced to writing and a copy thereof mailed or furnished to the Firm and shall be final and conclusive. If a resolution cannot be reached, the Firm shall mail or furnish to the College and the Office of the State Auditor a written request for review. The Firm shall be afforded an opportunity to be heard and to offer evidence in support of his/her/its position on the issue in dispute and under review. The review will be handled under a three (3) person panel for arbitration composed of the Director of the Financial and Compliance Audit

Division, the Director of Technical Assistance and the Director of the Contract Audit Review Section. The decision of the Arbitration Panel of the Office of the State Auditor on the review shall be final and conclusive unless determined by a court of competent jurisdiction in Hinds County, State of Mississippi, to have been fraudulent, capricious, or so grossly erroneous as necessarily to imply bad faith, or not be supported by substantial evidence. Pending final decision of a dispute hereunder, the Firm shall proceed diligently with the performance of the duties and obligations of the contract.

Compliance with Laws

24. The Firm shall comply with all applicable laws, regulations, policies and procedures, and grant requirements (if applicable) of the United States of America or any agency thereof, the State of Mississippi or any agency thereof and any local governments or political subdivisions that may affect the performance of services under this contract. Specifically, but not limited to, the Firm shall not discriminate against any employee nor shall any party be subject to discrimination in the performance of this contract because of race, creed, color, sex, age, national origin or disability and any litigation with respect thereto shall be brought in the courts of the State.

Change in Scope of Work

25. Modification, changes or amendments to this contract may be made upon mutual agreement of the parties hereto. However, any change, supplement, modification or amendment of any term, provision or condition of this contract must be in writing and signed by all parties hereto.

Assignment

26. The Firm shall not assign or otherwise transfer the obligation incurred on its part pursuant to the terms of this contract without the prior written consent of the College and the Office of the State Auditor. Any attempted assignment or transfer of its obligations without such consent shall be null and void. All obligations and duties of either party under this contract shall be binding on all successors in interest or assigns of such party.

Failure to Enforce

27. Failure of any party hereto to insist upon strict compliance with any of the terms, covenants and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time or of any other provision hereof, nor shall it be construed to be a modification of the terms of this contract.

Availability of Funds

28. It is expressly understood by the parties hereto that the fulfillment of the obligations of the College under this agreement is conditioned upon the availability and receipt of

funds. In the event that funds are insufficient or otherwise unavailable to satisfy payment due under this agreement, the College shall not be obligated to make such payments, and all further obligations of the College under this agreement shall cease immediately, without penalty, cost or expense to the College of any kind whatsoever. In the event of such insufficiency or unavailability of funding, the College shall notify the Firm in writing, of such event, and this agreement shall be void.

Insurance Requirements

29. Firm represents that it will maintain workers' compensation insurance, if applicable, which shall inure to the benefit of all Firm's personnel provided hereunder, comprehensive general liability or professional liability insurance, and where applicable, employee fidelity bond insurance.

Severability

30. If any term or provision of this contract is prohibited by the laws of the State of Mississippi or declared invalid or void by a court of competent jurisdiction, the remainder of this contract shall not be affected thereby and each term and provision of this contract shall be valid and enforceable to the fullest extent permitted by law.

Entire Agreement

31. This contract constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes and replaces any and all prior negotiations, understandings and agreements, written or oral, between the parties relating thereto.

Address Changes

32. The parties agree to promptly notify each other of any change of address.

Employee Status Verification System

33. Firm represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act (Senate Bill 2988 from the 2008 Regular Legislative Session) and will register and participate in the status verification system for all newly hired employees. The term "employee" as used herein means any person that is hired to perform work within the State of Mississippi. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Firm agrees to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State. Firm further represents and warrants that any person assigned to perform services hereunder meets the employment eligibility requirements of all immigration laws of the State of Mississippi. Firm understands and agrees that any breach of these warranties may subject Firm to the following: (a) termination of the Agreement and ineligibility for

any state or public contract in Mississippi for up to three (3) years, with notice of such cancellation/termination being made public, or (b) the loss of any license, permit, certification or other document granted to firm by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year, or (c) both. In the event of such termination/cancellation, Firm would also be liable for any additional costs incurred by the State due to contract cancellation or loss of license or permit."

Representation Regarding Contingent Fees

34. The Firm represents that it has not retained a person to solicit or secure a State contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in the contractor's bid or proposal (if applicable).

Representation Regarding Gratuities

35. The Firm represents that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 7-204 (Gratuities) of the "Mississippi Personal Service Contract Procurement Regulations."

Certification of Independent Price Determination

36. The Firm certifies that the price submitted in response to the solicitation has been arrived at independently and without - for the purpose of restricting competition - any consultation, communication, or agreement with any other bidder or competitor relating to the price, the intention to submit a bid, or the methods or factors used to calculate the price bid.

Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions

37. The Firm certifies to the best of its knowledge and belief, that it and its principals:

A. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

B. Have not within a three-year period preceding this contract been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

C. Are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in item b. of this certification; and

D. Have not within a three-year period preceding this contract had one or more public transactions (Federal, State or local) terminated for cause or default.

In witness of where this contract has been entered into and executed by the parties hereto in triplicate originals.

COLLEGE REPRESENTATIVE

Mississippi Gulf Coast Community College

COLLEGE:

SIGNED: _____ WITNESS: _____

VP, Admin & Finance

TITLE

DATE: 10/19/26

FIRM REPRESENTATIVE

Forvis Mazars LLP

CPA FIRM:

SIGNED: _____ WITNESS: _____

TITLE: Managing Director

DATE: October 16, 2026

OFFICE OF THE STATE AUDITOR

SIGNED: Kylie Joiner WITNESS: M. Crews

TITLE: Director, Quality Assurance

DATE: 10/28/2026