

AN AGREEMENT  
BY AND BETWEEN  
THE TEXAS A&M UNIVERSITY SYSTEM OFFICES  
AND INGRAM WALLIS & COMPANY P.C.

This Master Services Agreement (hereafter referred to as “MSA”) is entered into and effective upon final execution (the “Effective Date”), by and between The Texas A&M University System (hereafter referred to as “A&M System”), an agency of the state of Texas, and Ingram Wallis & Company P.C. (hereafter referred to as “Provider”). A&M System and Provider are sometimes hereafter referred to as “Party” individually or “Parties” collectively.

A&M System and Provider hereby agree as follows:

**1. SCOPE OF WORK**

Provider will work with members of the A&M System (hereafter referred to as “Member” or “Members”) to provide various audit and review services on an as needed basis. A list of Members can be found at: <https://www.tamus.edu/system/about/>. The services included (but not limited to) in the scope of this MSA are listed in Exhibit A, attached hereto.

This MSA is not a contract to perform work at the A&M System or a specific Member but is intended to demonstrate the ability of each Member to contract individually with the Provider for the services outlined in Exhibit A. It is the responsibility of each Member to negotiate a final agreement for their specific needs. There is no guarantee of Member participation.

**2. TERM OF THE AGREEMENT**

The initial term of this MSA shall begin upon final execution and will extend through August 31, 2022. This MSA can be extended for two additional two (2) year terms upon written agreement of both parties. Any extensions shall be at the same terms and conditions plus any approved changes to be determined by A&M System and negotiated in writing with the Provider.

**3. PAYMENT TERMS**

- A. A&M System shall not pay any costs or fees as a direct result of this MSA. For services rendered as a result of this MSA, Member shall pay Provider based on the pricing stated within Exhibit B, attached hereto.
- B. Each Member that chooses to utilize the services within this MSA will be responsible to issue a purchase order or execute their own specific agreement, which references this MSA. This process is further defined in Exhibit A. Actual payment terms shall be agreed upon and stated within each purchase order or member specific agreement.

**4. DEFAULT AND TERMINATION**

- A. For Cause: In the event of substantial failure by Provider to perform in accordance with the terms hereof, A&M System may terminate this MSA upon fifteen (15) days written notice of termination setting forth the nature of the failure (the termination shall not be effective if the failure is fully cured prior by the end of the fifteen-day period), provided that said failure is through no fault of A&M System.
- B. For Convenience: A&M System may terminate this MSA at any time upon thirty (30) days prior notice to Provider.

- C. Termination of this MSA for either of the reasons stated above shall not terminate any Member specific agreement or purchase order. Refer to Section 8.M for survivability of terms beyond termination of this MSA.

## 5. PUBLIC INFORMATION

- A. Provider acknowledges that A&M System is obligated to strictly comply with the Public Information Act, Chapter 552, Texas Government Code, in responding to any request for public information pertaining to this MSA, as well as any other disclosure of information required by applicable Texas law.
- B. Upon A&M System's written request, Provider will promptly provide specified contracting information exchanged or created under this MSA for or on behalf of A&M System.
- C. Provider acknowledges that A&M System may be required to post a copy of the fully executed MSA on its Internet website in compliance with Section 2261.253(a)(1), Texas Government Code.
- D. The requirements of Subchapter J, Chapter 552, Texas Government Code, may apply to this MSA and the Provider agrees that the MSA can be terminated if the Provider knowingly or intentionally fails to comply with a requirement of that subchapter.

## 6. DISPUTE RESOLUTION

The dispute resolution process provided in Chapter 2260, *Texas Government Code*, and the related rules adopted by the Texas Attorney General pursuant to Chapter 2260, shall be used by A&M System and Provider to attempt to resolve any claim for breach of contract made by Provider that cannot be resolved in the ordinary course of business. Provider shall submit written notice of a claim of breach of contract under this Chapter to Billy Hamilton, Deputy Chancellor and Chief Financial Officer for A&M System, who shall examine Provider's claim and any counterclaim and negotiate with Provider in an effort to resolve the claim.

## 7. INSURANCE

Insurance requirements as stated within Exhibit C, attached hereto.

## 8. MISCELLANEOUS

- A. **Indemnification. Provider agrees to indemnify and hold harmless A&M System from any claim, damage, liability, expense or loss to the extent arising out of Provider's negligent or willful errors or omissions under this MSA.**
- B. **Independent Contractor.** Provider is an independent contractor, and neither Provider nor any employee of Provider shall be deemed to be an agent or employee of A&M System. A&M System will have no responsibility to provide transportation, insurance or other fringe benefits normally associated with employee status. Provider shall observe and abide by all applicable laws and regulations, policies and procedures, including but not limited to those of A&M System relative to conduct on its premises.
- C. **Delinquent Child Support Obligations.** A child support obligor who is more than 30 days delinquent in paying child support and a business entity in which the obligor is a sole proprietor, partner, shareholder, or owner with an ownership interest of at least 25 percent is not eligible to receive payments from state funds under an agreement to provide property, materials, or services until all arrearages have been paid or the obligor is in compliance with a written repayment agreement or court order as to any existing delinquency. The *Texas Family Code* requires the following statement: "Under Section 231.006, *Texas Family Code*, the vendor or applicant certifies

that the individual or business entity named in this contract, bid, or application is not ineligible to receive the specified grant, loan, or payment and acknowledges that this contract may be terminated and payment may be withheld if this certification is inaccurate.”

- D. **Payment of Debt or Delinquency to the State.** Pursuant to Section 2252.903, *Texas Government Code*, Provider agrees that any payments owing to Provider under this MSA may be applied directly toward certain debts or delinquencies that Provider owes the State of Texas or any agency of the State of Texas regardless of when they arise, until such debts or delinquencies are paid in full.
- E. **Previous Employment.** Provider acknowledges and understands that Section 2252.901, *Texas Government Code*, prohibits A&M System from using state appropriated funds to enter into any employment contract, consulting contract, or professional services contract with any individual who has been previously employed, as an employee, by the agency within the past twelve (12) months. If Provider is an individual, by signing this MSA, Provider certifies that Section 2252.901, *Texas Government Code*, does not prohibit the use of state appropriated funds for satisfying the payment obligations herein.
- F. **Not Eligible for Rehire.** Provider is responsible to ensure that employees participating in work for any A&M System member have not been designated by the A&M System as Not Eligible for Rehire as defined in System policy 32.02, Section 4. Non-conformance to this requirement may be grounds for termination of this MSA.
- G. **Franchise Tax Certification.** If Provider is a taxable entity subject to the Texas Franchise Tax (Chapter 171, *Texas Tax Code*), then Provider certifies that it is not currently delinquent in the payment of any franchise (margin) taxes or that Provider is exempt from the payment of franchise (margin) taxes.
- H. **State Auditor's Office.** Provider understands that acceptance of funds under this MSA constitutes acceptance of the authority of the Texas State Auditor's Office, or any successor agency (collectively, "Auditor"), to conduct an audit or investigation in connection with those funds pursuant to Section 51.9335(c), *Texas Education Code*. Provider agrees to cooperate with the Auditor in the conduct of the audit or investigation, including without limitation, providing all records requested. Provider will include this provision in all contracts with permitted subcontractors.
- I. **Entire Agreement.** This MSA constitutes the sole agreement of the parties and supersedes any other oral or written understanding or agreement pertaining to the subject matter of this MSA. This MSA may not be amended or otherwise altered except upon the written agreement of both parties.
- J. **Severability.** If any provisions of this MSA are rendered or declared illegal for any reason, or shall be invalid or unenforceable, such provision shall be modified or deleted in such manner so as to afford the Party for whose benefit it was intended the fullest benefit commensurate with making this MSA, as modified, enforceable, and the remainder of this MSA and the application of such provision to other persons or circumstances shall not be affected thereby, but shall be enforced to the greatest extent permitted by applicable law.
- K. **Headings.** Headings appear solely for convenience of reference. Such headings are not part of this MSA and shall not be used to construe it.
- L. **Non-Assignment.** Provider shall neither assign its rights nor delegate its duties under this MSA without the prior written consent of A&M System.

- M. **Survivability.** The Provider's duties under this MSA, Member specific agreement and/or purchase order, which impose an obligation after expiration or termination of this MSA, will survive unless otherwise stated within the Member specific agreement and/or purchase order.
- N. **HUB Subcontracting Plan.** The HUB Subcontracting Plan (HSP) submitted by Provider and attached shall be part of the terms of this MSA. The HSP was submitted as self-performing, however if a subcontractor will be used to provide any commodity or service as part of the scope on a Member specific agreement or purchase order, the Provider may be required by that Member to make a good faith effort and complete the state of Texas HSP. If there are pre-existing agreements in place with companies who will be hired as subcontractors, the Provider will show those companies as subcontractors on the HSP and provide an explanation as to why solicitations were not done, e.g. contractual requirements. If no pre-existing agreements with companies who will be hired as subcontractors exist, then the Provider will be expected to make a good faith effort according to the HSP instructions.

In the event that you determine you will be using a subcontractor, please contact the HUB Coordinator at that specific Member for assistance in proper completion of the HSP or any other HSP related questions.

- O. **Force Majeure.** Neither party will be in breach of its obligations under this Agreement or incur any liability to the other party for any losses or damages of any nature whatsoever incurred or suffered by that other party if and to the extent that it is prevented from carrying out those obligations by, or such losses or damages are caused by, a Force Majeure event (as defined below), except to the extent that the relevant breach of its obligations would have occurred, or the relevant losses or damages would have arisen, even if the Force Majeure event had not occurred. "Force Majeure event" is defined as: 1) acts of God; 2) war; 3) act(s) of terrorism; 4) fires; 5) explosions; 6) natural disasters, to include without limitation, hurricanes, floods, and tornadoes; 7) failure of transportation; 8) strike(s); 9) loss or shortage of transportation facilities; 10) lockout, or commandeering of materials, products, plants or facilities by the government or other order (both federal and state); 11) interruptions by government or court orders (both federal and state); 12) present and future orders of any regulatory body having proper jurisdiction; 13) civil disturbances, to include without limitation, riots, rebellions, and insurrections; 14) epidemic(s), pandemic(s), or other national, state, or regional emergency(ies); and 15) any other cause not enumerated in this provision, but which is beyond the reasonable control of the party whose performance is affected and which by the exercise of all reasonable due diligence, such party is unable to overcome. Such excuse from performance will be effective only to the extent and duration of the Force Majeure event(s) causing the failure or delay in performance and provided that the affected party has not caused such Force Majeure event(s) to occur and continues to use diligent, good faith efforts to avoid the effects of such Force Majeure event(s) and to perform its obligation(s). Written notice of a party's failure or delay in performance due to Force Majeure must be given within a reasonable time after its occurrence and must describe the Force Majeure event(s) and the actions taken to minimize the impact of such Force Majeure event(s). For the avoidance of doubt, the COVID-19 pandemic and any governmental changes or closures related thereto shall be deemed Force Majeure events, even to the extent reasonably foreseeable by either party as of the effective date of this Agreement.
- P. **Loss of Funding.** Performance by a Member under this MSA and Member specific agreement or purchase order may be dependent upon the appropriation and allotment of funds by the Texas State Legislature (the "Legislature"). If the Legislature fails to appropriate or allot the necessary funds, the impacted Member may issue written notice to Provider and Member may terminate their Member specific agreement or purchase order without further duty or obligation hereunder.

Provider acknowledges that appropriation of funds is beyond the control of A&M System and its Members.

- Q. **Governing Law.** The validity of this MSA and all matters pertaining to this MSA, including but not limited to, matters of performance, non-performance, breach, remedies, procedures, rights, duties, and interpretation or construction, shall be governed and determined by the Constitution and the laws of the State of Texas.
- R. **Venue.** Pursuant to Section 85.18, *Texas Education Code*, venue for any suit filed against A&M System shall be in the county in which the primary office of the chief executive officer of A&M System is located, which is Brazos County, Texas.
- S. **Non-Waiver.** Provider expressly acknowledges that A&M System is an agency of the State of Texas and nothing in this MSA will be construed as a waiver or relinquishment by A&M System of its right to claim such exemptions, privileges, and immunities as may be provided by law.
- T. **Conflict of Interest.** By executing this MSA, Provider and each person signing on behalf of Provider certifies, and in the case of a sole proprietorship, partnership or corporation, each party thereto certifies as to its own organization, that to the best of their knowledge and belief, no member of The A&M System or The A&M System Board of Regents, nor any employee, or person, whose salary is payable in whole or in part by The A&M System, has direct or indirect financial interest in the award of this MSA, or in the services to which this MSA relates, or in any of the profits, real or potential, thereof.
- U. **Prohibition on Contracts with Companies Boycotting Israel.** To the extent that Texas Government Code, Chapter 2271 applies to this MSA, Provider certifies that (a) it does not currently boycott Israel; and (b) it will not boycott Israel during the term of this MSA. Provider acknowledges this MSA may be terminated and payment withheld if this certification is inaccurate.
- V. **Certification Regarding Business with Certain Countries and Organizations.** Pursuant to Subchapter F, Chapter 2252, Texas Government Code, Provider certifies it is not engaged in business with Iran, Sudan, or a foreign terrorist organization. Provider acknowledges this Purchase Order may be terminated if this certification is or becomes inaccurate.
- W. **Prohibition on Contracts Related to Persons Involved in Human Trafficking.** Under Section 2155.0061, Government Code, the vendor certifies that the individual or business entity named in this contract is not ineligible to receive the specified contract and acknowledges that this contract may be terminated and payment withheld if this certification is inaccurate.
- X. **Records Retention.** Provider will preserve all contracting information, as defined under Texas Government Code, Section 552.003 (7), related to the MSA for the duration of the MSA and for seven years after the conclusion of the MSA.
- Y. **Notices.** Any notice required or permitted under this MSA must be in writing, and shall be deemed to be delivered (whether actually received or not) when deposited with the United States Postal Service, postage prepaid, certified mail, return receipt requested, and addressed to the intended recipient at the address set out below. Notice may also be given by regular mail, personal delivery, courier delivery, facsimile transmission, email or other commercially reasonable means and will be effective when actually received. A&M System and Provider can change their respective notice address by sending to the other party a notice of the new address. Notices should be addressed as follows:

A&M System: The Texas A&M University System  
301 Tarrow St., Suite 273  
College Station, Texas 77840  
Attention: Jeff Zimmermann  
Phone: (979) 458-6410  
Fax: (979) 458-6250  
E-mail: [jzimmermann@tamus.edu](mailto:jzimmermann@tamus.edu)

Provider: Ingram Wallis & Company P.C.  
2100 E. Villa Maria Rd., Ste. 100  
Bryan, Texas 77802  
Attention: James D. Ingram  
Phone: (979) 776-2600  
Email: [iwc@ingram-wallis.com](mailto:iwc@ingram-wallis.com)

IN WITNESS WHEREOF, intending to be bound, the Parties have entered into this MSA as of the Effective Date.

**The Texas A&M University System**

DocuSigned by:  
By Jeff Zimmermann  
E2BE2924E69547F...  
Jeff Zimmermann  
Director, Procurement & Business Services

9/10/2020 | 08:35:41 CDT

Date

**Ingram Wallis & Company P.C.**

DocuSigned by:  
By Jim D. Ingram, IV  
2A0550307F88401...  
Jim D. Ingram, IV  
PRESIDENT

9/10/2020 | 08:26:58 CDT

Date

**EXHIBIT A – SCOPE**

The engagement services to be included and made available to all Members of the A&M System shall consist of but not limited to the following:

- 1) Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) financial reports, Accreditation Procedures for Applicant Institutions which can be found at <http://sacscoc.org/app/uploads/2019/07/AccredProceduresApplicant.pdf>. Additional guidance can be found in The Principles of Accreditation: Foundations for Quality Enhancement which can be found at <http://sacscoc.org/accrediting-standards/>, this engagement could be a review or an audit and is due at the end of January.
- 2) the airport passenger facility charge account, required per the Federal Aviation Administration which is due annually in May (14 CFR, Part 158 Subpart D 158.67)
- 3) the TV/Radio station engagements, required per the Communications Act of 1934 which is due annually in the Spring, January through March
- 4) the Cancer Prevention Research Institute of Texas (CPRIT), required audit for certain grant recipients according to the guidelines at <https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/> which is due annually in the Spring
- 5) Joint Admission Medical Program (JAMP), due annually in the Spring. The JAMP Suggested Audit Program Procedures can be found at; <https://www.texasjamp.org/facultyofficials/index.html>
- 6) alumni foundation audits and filing their tax returns, the due dates vary depending on the entity's fiscal year end
- 7) compliance with the requirements described in the OMB Compliance Supplement of the Student Financial Assistance Cluster federal program, this field work could be completed in the Summer or Fall
- 8) institutional or agency audit or standard review
- 9) independent accountants' report on applying agreed upon procedures to the administration of athletics department funds in accordance with the NCAA Bylaw 3.2.4.15 which due annually in January, and
- 10) Other audits or reviews that may be required.

Member Engagement Process – Members of the A&M System should contact Ingram, Wallis & Company, P.C. via email or telephone regarding services required.

**EXHIBIT B – PRICING**

Provider shall approach the pricing of services based on many factors, including anticipated time, complexity of work, business risk and an assessment of the marketplace.

Professional fees are based on the actual time required to perform services at the hourly rates related to the experience levels of the professionals serving on the engagement. Provider rates by level are as follows:

<b>Staff Level</b>	<b>Hourly Rate</b>
Partner	\$200
Manager	\$175
Staff	\$120

Rates per hour may increase 2% to 4% annually after the initial two-year term. Any request for rates increase must be made to A&M System prior to expiration of the current term and agreed to in writing.

In addition to professional fees, Ingram, Wallis & Company, P.C. normally charges out-of-pocket costs such as travel (miles beginning at 20 miles), long-distance telephone calls, copies, postage, etc.



**EXHIBIT C – INSURANCE**

Provider shall obtain and maintain, for the duration of this MSA or longer, the minimum insurance coverage set forth below. With the exception of Professional Liability (E&O), all coverage shall be written on an occurrence basis. All coverage shall be underwritten by companies authorized to do business in the State of Texas or eligible surplus lines insurers operating in accordance with the Texas Insurance Code and have a financial strength rating of A- or better and a financial strength rating of VII or better as measured by A.M. Best Company or otherwise acceptable to A&M System. By requiring such minimum insurance, the Owner shall not be deemed or construed to have assessed the risk that may be applicable to Provider under this MSA. Provider shall assess its own risks and if it deems appropriate and/or prudent, maintain higher limits and/or broader coverage. Provider is not relieved of any liability or other obligations assumed pursuant to this MSA by reason of its failure to obtain or maintain insurance in sufficient amounts, duration, or types. No policy will be canceled without unconditional written notice to A&M System at least ten days before the effective date of the cancellation.

**Insurance:****Coverage****Limit****A. Worker's Compensation**

Statutory Benefits (Coverage A)

Statutory

Employers Liability (Coverage B)

\$1,000,000 Each Accident

\$1,000,000 Disease/Employee

\$1,000,000 Disease/Policy Limit

Workers' Compensation policy must include under Item 3.A. on the information page of the workers' compensation policy the state in which work is to be performed for A&M System. Workers' compensation insurance is required, and no "alternative" forms of insurance will be permitted

**B. Automobile Liability**

Business Auto Liability Insurance covering all owned, non-owned or hired automobiles, with limits of not less than \$1,000,000 Single Limit of liability per accident for Bodily Injury and Property Damage;

If a separate Business Auto Liability policy is not available, coverage for hired and non-owned auto liability may be endorsed on the Commercial General Liability policy.

**Additional Endorsements**

The Auto and Commercial General Liability Policies shall name the Texas A&M University System Board of Regents for and on behalf of The Texas A&M University System as additional insured's.

**C. Commercial General Liability**

Each Occurrence Limit

\$1,000,000

General Aggregate Limit

\$2,000,000

Products / Completed Operations

\$1,000,000

Personal / Advertising Injury

\$1,000,000

Damage to rented Premises

\$300,000

Medical Payments

\$5,000

The required commercial general liability policy will be issued on a form that insures Provider's or its subcontractors' liability for bodily injury (including death), property damage, personal and advertising injury assumed under the terms of this MSA

- D. **Professional Liability (Errors & Omissions)** Insurance with limits of not less than \$1,000,000 each occurrence, \$2,000,000 aggregate. Such insurance will cover all professional services rendered by or on behalf of Provider and its subcontractors under this MSA. Renewal policies written on a claims-made basis will maintain the same retroactive date as in effect at the inception of this MSA. If coverage is written on a claims-made basis, Provider agrees to purchase an Extended Reporting Period Endorsement, effective for two (2) full years after the expiration or cancellation of the policy. No professional liability policy written on an occurrence form will include a sunset or similar clause that limits coverage unless such clause provides coverage for at least three (2) years after the expiration or cancellation of this MSA.

- E. Provider will deliver to A&M System:

Evidence of insurance on a Texas Department of Insurance approved certificate form verifying the existence and actual limits of all insurance after the execution and delivery of this MSA and prior to the performance of any services by Provider under this MSA. Additional evidence of insurance will be provided on a Texas Department of Insurance approved certificate form verifying the continued existence of all required insurance no later than thirty (30) days after each annual insurance policy renewal.

**All insurance policies**, with the exception of worker's compensation, employer's liability and professional liability will be endorsed and name The Board of Regents for and on behalf of The Texas A&M University System and The Texas A&M University System as Additional Insureds up to the actual liability limits of the policies maintained by Provider. Commercial General Liability and Business Auto Liability will be endorsed to provide primary and non-contributory coverage. The Commercial General Liability Additional Insured endorsement will include on-going and completed operations and will be submitted with the Certificates of Insurance.

**All insurance policies** will be endorsed to provide a waiver of subrogation in favor of The Board of Regents of The Texas A&M University System and The Texas A&M University System. No policy will be canceled without unconditional written notice to A&M System at least ten days before the effective date of the cancellation. **All insurance policies** will be endorsed to require the insurance carrier providing coverage to send notice to A&M System ten (10) days prior to the effective date of cancellation, material change, or non-renewal relating to any insurance policy required in this Section.

Any deductible or self-insured retention must be declared to and approved by A&M System prior to the performance of any services by Provider under this MSA. Provider is responsible to pay any deductible or self-insured retention for any loss. All deductibles and self-insured retentions will be shown on the Certificates of Insurance.

Certificates of Insurance and Additional Insured Endorsements as required by this MSA will be emailed to the following A&M System contact in [SOPurchasement@tamus.edu](mailto:SOPurchasement@tamus.edu).

The insurance coverage required by this MSA will be kept in force until all services have been fully performed and accepted by A&M System in writing, except as may be noted.