New Hampshire DOT
Department of Transportation

William Cass, P.E.
Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION

39

David Rodrigue, P.E.
Assistant Commissioner
Andre Briere, Colonel, USAF (RET)
Deputy Commissioner

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, NH 03301

Bureau of Turnpikes
May 8, 2024

REQUESTED ACTION

Authorize the Department of Transportation to enter into a contract with Wipfli LLP, South Portland, ME. (Vendor Code #260145) in the amount of $55,700 for performing a limited scope audit of the financial and reporting requirements of the ground lease contract of the developer/operator of the Hooksett Welcome Centers. The contract is effective upon approval of Governor and Council approval through December 31, 2026, with an option to renew, at the sole discretion of the State, for up to two (2) additional two (2) year optional operation periods up to, but not beyond December 31, 2030, subject to Governor and Council approval. 100% Turnpike Funds.

Funds to support this request are available in the following accounts in State FY 2025 and is contingent upon the availability and continued appropriation of funds in the future operating budget State FY 2026 and State FY 2027, with the availability to adjust encumbrances between State Fiscal years through the Budget Office, if needed and justified:

	FY 2025	FY 2026	FY 2027
04-96-96-961017-70220000 Administration-Support 403-500878 DOT Audit	$18,000	$18,600	$19,100

EXPLANATION

On June 19, 2013 (G&C Item #236), the New Hampshire Governor and Council authorized the New Hampshire Department of Transportation (NHDOT) to enter into a ground lease contract with Granite State Hospitality, LLC (Developer/Operator) dba The Common Man Hooksett, Meredith, New Hampshire, in order to re-develop the northbound and southbound Rest Areas in the Town of Hooksett to full service welcome centers with concession sales, fuel sales, visitor centers, and two new State Liquor and Wine Outlet Stores. As an element of the Ground Lease Contract (GLC), Developer/Operator is required to share revenue from operations with the State of New Hampshire-

Department of Transportation's (DOT) Bureau of Turnpikes (the State Liquor and Wine Outlet is operated separately and not part of revenue sharing or of this audit effort). The GLC stipulates revenue sharing based upon "gross sales" levels as well as "fuel sales". More specifically, the Developer/Operator must provide a minimum guaranteed rent payment on a monthly basis with additional tiered rent payments based on the sale of gasoline and tiered percentage rent based on gross concession sales due at the conclusion of each State fiscal year (June 30). All rent payments are deposited to the Turnpike Revenue Account. In addition, payments made by the Developer/Operator to the Turnpike Facility Sustainment and Reinvestment Reserve Account are made to a separate restricted revenue account. All Developer/Operator requirements with regard to revenue sharing, reinvestment account payments, timing of payments, and other requirements are documented in the Ground Lease Contract.

This contract will perform the limited scope financial audit to confirm that GSH is meeting the financial requirements in accordance with the Ground Lease Contract, between the State and GSH, LLC dba as The Common Man. Granite State Hospitality is responsible for internal control and financial reporting over the financial information and will need to provide certifications and representations to the audit firm accordingly as part of the audit process as it is an audit of GSH's records.

The Department advertised for bids in the Manchester Union Leader on January 10, 11 and 12, 2024 and on the Bureau of Turnpikes and Purchase and Property's websites from January 8, 2024, through the bid opening. Invitations to bid were also sent to six (6) New Hampshire audit firms. Three (3) sealed bids were received on February 2, 2024. Wipfli, LLP was the lowest bid and qualifications were assessed by representatives from the NHDOT Bureau of Turnpikes and Finance and Contracts to confirm that the mandatory minimum qualifications have been met prior to opening the separately sealed cost proposal.

The Agreement has been approved by the Attorney General as to form and execution and the Department will verify the necessary funds are available pending enactment of the fiscal year 2026 and 2027 budget. Copies of the fully executed agreement are on file at the Secretary of State's Office and the Department of Administrative Services' Office, and subsequent to Governor and Council approval will be on file at the Department of Transportation.

Your approval of this resolution is respectfully requested.

Sincerely,

William J. Cass, PE
Commissioner

Attachments
cc: J. Corcoran

EXHIBIT F
BID FOR HOOKSETT WELCOME CENTER
LIMITED SCOPE FINANCIAL AUDIT
BID PRICE WORKSHEET
RFB TPK 2024-02

Company:	WIPFLI	BerryDunn	MARCUM LLP
A. Lump Sum Audit fee for first fiscal year (Audit of Activity from July 1, 2023 thru June 30, 2024)	$ 18,000.00	$ 39,000.00	$ 32,000.00
B. Lump Sum Audit fee for second fiscal year (Audit of Activity from July 1, 2024 thru June 30, 2025)	$ 18,600.00	$ 41,000.00	$ 33,000.00
C. Lump Sum Audit fee for third fiscal year (Audit of Activity from July 1, 2025 thru June 30, 2026)	$ 19,100.00	$ 43,000.00	$ 34,000.00
Total Three (3) Year Cost July 1, 2023, through June 30, 2026:	$ 55,700.00	$ 123,000.00	$ 99,000.00

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Transportation		1.2 State Agency Address PO BOX 483 7 Hazen Drive Concord, NH 03302	
1.3 Contractor Name WIPFLI LLP		1.4 Contractor Address 30 LONG CREEK DRIVE SOUTH PORTLAND, MAINE 04106	
1.5 Contractor Phone Number 207-774-5701	1.6 Account Unit and Class 70220000-403	1.7 Completion Date 12/31/2026	1.8 Price Limitation $55,700.00
1.9 Contracting Officer for State Agency Susan Klasen, Director of Operations		1.10 State Agency Telephone Number 603-271-1486	
1.11 Contractor Signature Christian A. Smith Date: 5-6-24		1.12 Name and Title of Contractor Signatory Christian A. Smith, Partner	
1.13 State Agency Signature Susan M Klasen Date: 5/6/24		1.14 Name and Title of State Agency Signatory Susan M Klasen Director of Operations	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By: Director, On:			
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* By: On: 5/29/2024			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials CAS
Date 5-6-24

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials CAS
Date 5-6-24

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials CAS
Date 5-6-24

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A *("Workers' Compensation")*.

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials CAS
Date 5-6-24

STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION
BUREAU OF TURNPIKES
LIMITED SCOPE FINANCIAL AUDIT
HOOKSETT WELCOME CENTERS
RFB TPK 2024-02

EXHIBIT A – SPECIAL PROVISIONS

No Special Provisions required by the DEPARTMENT.

Initials: CAS
Date: 5-6-24

STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION
BUREAU OF TURNPIKES
LIMITED SCOPE FINANCIAL AUDIT
HOOKSETT WELCOME CENTERS
RFB TPK 2024-02

EXHIBIT B – SCOPE OF SERVICES

1. Perform a Limited Scope Financial Audit. The CONTRACTOR shall perform the limited scope financial audit to confirm that GSH is meeting the financial requirements in accordance with the Ground Lease Contract dated May 30, 2013, and Contract Amendment I, between the State and Granite State Hospitality, LLC dba as The Common Man (GSH).

   It is the desire and intent of the Department of Transportation that an expression of opinion be made based on an audit of GSH records.

   GSH is responsible for internal control and financial reporting over the financial information and will need to provide certifications and representations to the audit firm accordingly as part of the audit process as it is an audit of GSH's records. GSH is responsible for internal control and financial reporting over the financial information and will need to provide certifications and representations to the audit firm accordingly as part of the audit process as it is an audit of GSH's records.

   The audit shall be done in accordance with generally accepted auditing standards: applicable Government Auditing Standards issued by the Comptroller General of the United States; and any applicable AICPA audit and accounting guides.

   The CONTRACTOR shall express an opinion on whether Gross Sales and Fuel Sales (gallons sold) are reported accurately, all subsequent receipts to the Turnpike Revenue Account are deposited accurately and timely and that all the requirements noted in the GLC are upheld.

   The audit as a result of sales remittals as prescribed by contract, shall report on such funds deposited to the Turnpike Revenue Account, Sustainment and Reinvestment Reserve Account and applicable escrow accounts (if any).

   The audit shall be performed for three (3) consecutive fiscal years, each beginning July 1 and ending June 30, from July 1, 2023, through June 30, 2026, with an option to renew, at the sole discretion of the State, for up to two (2) additional two (2) fiscal year periods, but not beyond June 30, 2030. The initial contract shall end on December 31, 2026, with State option renewals ending on December 31, 2028, to allow for the issuance of the final audit report.

2. Prepare Draft and Final Report. Using the information and findings from the limited scope financial audit, The CONTRACTOR shall prepare a Draft and Final Audit Procedures Report for the NHDOT Bureau of Finance & Contracts for each fiscal year audited. The following items will be included in this effort:
   - Prepare Draft Report for NHDOT Bureau of Finance & Contracts (assumed four (4) hard copies plus PDF-compatible electronic version)
   - Prepare Final Report incorporating NHDOT Bureau of Turnpike and Developer/Operator comments (assumed four (4) hard copies plus PDF-compatible electronic version)

   The audit report must include the following:
   - Findings, recommendations, and Operator response, and
   - Instances of fraud, illegal acts, or indications of such, including all questioned receipts.

Initials: CAS
Date: 5-6-24

The audit report shall be addressed to the following:

Wayne Gardner, Finance Bureau Administrator
Wayne.A.Gardner@dot.nh.gov
Bureau of Finance and Contracts
State of New Hampshire, Department of Transportation
Concord, New Hampshire
(603) 271-0167

3. Meetings with NHDOT. The CONTRACTOR shall schedule the following meetings with NHDOT and the State for this effort:
   - One (1) kick-off Meeting at NHDOT with State to verify work efforts.
   - One (1) meeting with State and GSH personnel.
   - One (1) meeting at NHDOT with State and Developer/Operator to present Draft Report and Findings.
   - Conference calls and coordination with NHDOT, State, and GSH as required.

Contact:

Samantha Fauteux, Business Administrator
Samantha.L.Fauteux@dot.nh.gov
Bureau of Turnpikes
State of New Hampshire, Department of Transportation
Hooksett, New Hampshire
(603) 485-3806

SECTION V: SCHEDULE

Based on the above tasks and approximate duration, the Department estimates the services for the limited scope financial audit procedures of the Hooksett Welcome Centers will take approximately 12 weeks. Breakdown of this schedule is as follows:

- Kick-off meeting – anticipated end of June/beginning of July.
- Financial audit procedures – 8 to 10 weeks, including meetings.
- Prepare and Submit Final Report – no later than close of business September 1 (or subsequent workday if falling on weekend) each fiscal year.
- Department will prepare Response to Developer/Operator Rebuttal by December 1 each fiscal year.

This schedule assumes that records are complete and provided to the CONTRACTOR no later than August 1, each fiscal year.

Initials: CAS
Date: 5-6-24

STATE OF NEW HAMPSHIRE
DEPARTMENT OF TRANSPORTATION
BUREAU OF TURNPIKES
LIMITED SCOPE FINANCIAL AUDIT
HOOKSETT WELCOME CENTERS
RFB TPK 2024-02

EXHIBIT C – CONTRACT PAYMENTS

1. The CONTRACTOR agrees to provide audit services outlined in section A, for the first fiscal year (audit of activity from July 1, 2023, thru June 30, 2024) at a lump sum Audit fee of Eighteen Thousand Dollars and No Cents ($18,000).

2. The CONTRACTOR agrees to provide audit services outlined in section A, for the second fiscal year (audit of activity from July 1, 2024, thru June 30, 2025) at a lump sum Audit fee of Eighteen Thousand Six Hundred Dollars and No Cents ($18,600).

3. The CONTRACTOR agrees to provide audit services outlined in section A, for the third fiscal year (audit of activity from July 1, 2025, thru June 30, 2026) at a lump sum Audit fee of Nineteen Thousand One Hundred Dollars and No Cents ($19,100).

4. The total three (3) year contract price shall not exceed Fifty-Five Thousand Seven Hundred Dollars and No Cents ($55,700).

5. Invoices can be submitted by email or mail. The DEPARTMENT will make payment through the normal State of NH payment process, which is up to thirty (30) days following an approved invoice. The CONTRACTOR shall submit a statement to:

   Invoices shall be sent to:
   State of New Hampshire
   Department of Transportation
   Bureau of Turnpikes
   P.O. Box 2950
   Concord, NH 03302-2950
   Or
   DOT-NHTurnpikesAP@dot.nh.gov

6. It is understood and agreed that the DEPARTMENT reserves the right to terminate this agreement at any time and for any reason, upon thirty (30) days' written notice to the CONTRACTOR, at the address above.

7. The CONTRACTOR shall not assign, subcontract, or otherwise transfer any duty, obligation, or written performance required by this agreement without prior consent of the DEPARTMENT.

8. The preceding service and contract agreement shall begin subsequent to Governor and Council approval and will end December 31, 2026, subject to Governor and Council approval. Subsequent to the expiration of the initial 3-year term of the contract, it will be necessary to proceed through Governor and Council approval for each of the two 2-year extensions.

9. Contract extension costs are per proposal and Exhibit D, if extended at the sole option of the State as outlined in Contract Agreement – General Provisions Section 18.

Initials: CAS
Date: 5-6-24

30 Long Creek Drive
South Portland, ME 04106

207-774-5701
wipfli.com

CERTIFICATE OF AUTHORITY (OR CERTIFICATE OF VOTE)

To the State of New Hampshire:

Christian A. Smith, CPA, CFE is a Partner at Wipfli LLP and has full authority to bind Wipfli LLP with respect to any contract for services entered into with the state.

I hereby further certify and acknowledge that the State of New Hampshire will rely on this certification as evidence that Christian A.Smith, CPA, CFE, Partner has full authority to bind Wipfli LLP and that no corporate resolution, shareholder vote or other document or action is necessary to grant such authority.

Jeffrey W. Kowieski, Partner and General Counsel
Wipfli LLP

May 6, 2024

State of New Hampshire

Department of State

CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that WIPFLI LLP is a Wisconsin Limited Liability Partnership registered to transact business in New Hampshire on October 01, 2007. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: **585148**

Certificate Number: **0006681027**

IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 2nd day of May A.D. 2024.

David M. Scanlan
Secretary of State

WIPFLLP-01 SPITTSLEY

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/27/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
IB Insurance
101 Grand Ave
Wausau, WI 54403

CONTACT NAME: Sharon Pittsley
PHONE (A/C, No, Ext): (715) 841-1316 FAX (A/C, No): (715) 841-1393
E-MAIL ADDRESS: spittsley@ibinsurance.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : The Hanover Insurance Company	22292
INSURER B : Citizens Insurance Company of the Midwest	10395
INSURER C : Massachusetts Bay Insurance Company	22306
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
Wipfli LLP
Steve Seidl
PO Box 8010
Wausau, WI 54402-8010

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE / X OCCUR	X		ZH1D321126	8/1/2023	8/1/2024	DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 3,000,000
	POLICY / PRO-JECT / X LOC						PRODUCTS - COMP/OP AGG	$ 3,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO			ZH1D321126	8/1/2023	8/1/2024	BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB / X OCCUR						EACH OCCURRENCE	$ 8,000,000
	EXCESS LIAB / CLAIMS-MADE			UH1-D321127-05	8/1/2023	8/1/2024	AGGREGATE	$ 8,000,000
	DED / X RETENTION $ 0							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N	N/A		WB1D287895	8/1/2023	8/1/2024	E.L. EACH ACCIDENT	$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 500,000
							E.L. DISEASE - POLICY LIMIT	$ 500,000
A	WC-All Other States			WH1D287543	8/1/2023	8/1/2024	500000/500000/500000	
C	WC-California			WD1H274578	8/1/2023	8/1/2024	500000/500000/500000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
General Liability: Blanket Additional Insured status for ongoing operations when required by a written contract

CERTIFICATE HOLDER

State of New Hampshire
Department of Transportation
7 Hazen Dr
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Sharon Pittsley

© 1988-2015 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD