



Professional Services Agreement

Azavar Agreement

Created by:

Tom Fagan
Azavar

Prepared for:

Blaine Wing
City of Crest Hill

Professional Services Agreement

This Professional Services Agreement (this “Agreement”) is made and entered into on the 19th of January 2026 by and between Azavar Audit Solutions, Inc. (DBA Azavar Government Solutions), an Illinois corporation having its principal place of business at 55 East Jackson Boulevard, Suite 2100, Chicago, Illinois 60604 (“Azavar”), and the City of Crest Hill an Illinois municipality corporation having its principal place of business at 1610 Plainfield Road, Crest Hill, IL 60403 (“Customer”).

1. SCOPE OF SERVICES

1.1 Subject to the following terms and conditions, Azavar shall provide professional management, government, revenue and tax, and computer consulting services (“Services”) in accordance with written statements of work agreed to by the parties (each, a “Statement of Work”) attached hereto as Exhibit A, which may be subsequently amended by the parties. Each Statement of Work and any subsequent amendments thereto shall be executed on behalf of each of the parties, whereupon it shall be deemed incorporated herein by reference as though fully set forth herein. The parties agree that certain Statements of Work may be delegated by Azavar to different affiliates or entities that shall operate under the terms set forth in this Agreement.

1.2 Azavar shall be responsible for providing the Services in substantial accordance with each Statement of Work. Azavar will render the services provided under this Agreement in a workmanlike manner in accordance with industry standards.

1.3 Customer agrees to provide reasonable facilities and space should Azavar work on Customer’s premises as may be reasonably required for the performance of the Services set forth in this Agreement and in any Exhibit hereto.

2. INDEPENDENT CONTRACTOR

Azavar acknowledges and agrees that the relationship of the parties hereunder shall be that of independent contractor and that neither Azavar nor its employees shall be deemed to be an employee of Customer for any reason whatsoever. Neither Azavar nor Azavar’s employees shall be entitled to any Customer employment rights or benefits whatsoever.

3. PAYMENT TERMS

Customer shall compensate Azavar the fees set forth in each Statement of Work. Azavar shall be entitled to compensation for time which is actually spent providing the Services set forth in each Statement of Work. Azavar shall submit an invoice to Customer on a monthly or quarterly basis detailing the amounts charged to Customer pursuant to the terms of this Agreement and each Statement of Work hereto. Customer shall remit payment to Azavar within thirty (30) days of the date of each invoice. Azavar shall be entitled to recover all costs of collection including, but not limited to, finance charges, interest at the rate of one percent (1%) per month, reasonable attorney’s fees, court costs, and collection service fees and costs for any efforts to collect fees from the Customer.

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4. CONFIDENTIAL INFORMATION

4.1 Each party acknowledges that in the performance of its obligations hereunder, either party may have access to information belonging to the other which is proprietary, private and highly confidential (“Confidential Information”). Each party, on behalf of itself and its employees, agrees not to disclose to any third party any Confidential Information to which it may have access while performing its obligations hereunder without the written consent of the disclosing party which shall be executed by an officer of such disclosing party. Confidential Information does not include: (i) written information legally acquired by either party prior to the negotiation of this Agreement, (ii) information which is or becomes a matter of public knowledge, (iii) information which is or becomes available to the recipient party from third parties and such third parties have no confidentiality obligations to the disclosing party, and (iv) information subject to disclosure under any state or federal laws.

4.2 Azavar agrees that any work product or any other data or information that is provided by Customer in connection with the Services shall remain the property of Customer, and shall be returned promptly upon demand by Customer, or if not earlier demanded, upon expiration of the Services provided under each Statement of Work hereto.

5. INTELLECTUAL PROPERTY

5.1 No work performed by Azavar or any Consultant with respect to the Services or any supporting or related documentation therefore shall be considered to be a Work Made for Hire (as defined under U.S. copyright law) and, as such, shall be owned by and for the benefit of Azavar. In the event that it should be determined that any of such Services or supporting documentation qualifies as a "Work Made for Hire" under U.S. copyright law, then Customer will and hereby does assign to Azavar, for no additional consideration, all right, title, and interest that it may possess in such Services and related documentation including, but not limited to, all copyright and proprietary rights relating thereto. Upon request, Customer will take such steps as are reasonably necessary to enable Azavar to record such assignment. Customer will sign, upon request, any documents needed to confirm that the Services or any portion thereof is not a Work Made for Hire and/or to effectuate the assignment of its rights to Azavar.

5.2 Under no circumstance shall Customer have the right to distribute or make public any information or software containing, or based upon, Confidential Information of Azavar to any third party without the prior written consent of Azavar which must be executed by a senior officer of Azavar.

6. DISCLAIMER

EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, AZAVAR DOES NOT MAKE ANY WARRANTY, EXPRESS OR IMPLIED, WITH RESPECT TO THE SERVICES RENDERED UNDER THIS AGREEMENT OR THE RESULTS OBTAINED FROM AZAVAR'S WORK, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL AZAVAR BE LIABLE FOR CONSEQUENTIAL, INCIDENTAL, SPECIAL, OR INDIRECT DAMAGES, OR FOR ACTS OF NEGLIGENCE THAT ARE NOT INTENTIONAL OR RECKLESS IN NATURE, REGARDLESS OF WHETHER IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CLIENT AGREES THAT AZAVAR'S LIABILITY HEREUNDER FOR DAMAGES, REGARDLESS OF THE FORM OF ACTION, SHALL NOT EXCEED THE TOTAL AMOUNT PAID FOR THE SERVICES GIVING RISE TO THE DAMAGES UNDER THE APPLICABLE ESTIMATE OR IN THE AUTHORIZATION FOR THE PARTICULAR SERVICE IF NO ESTIMATE IS PROVIDED.

Professional Services Agreement

7. TERMINATION

7.1 This Agreement shall be effective (“Term”) from the date first written above and shall continue thereafter until terminated upon 90 days written notice by Customer or Azavar (“Initial Term”) and automatic renewal terms (“Renewal Terms”). The Initial Term shall be for a thirty-six (36) month period, beginning on the first day of the execution of this Agreement. Upon completion of the Initial Term, this Agreement shall automatically renew for the Renewal Terms, as successive thirty-six (36) month periods, unless previously terminated. A Party may terminate one or more of a Statement of Work, without terminating either this Agreement or another Statement of Work.

7.2 Termination for any cause or under any provision of this Agreement shall not prejudice or affect any right of action or remedy which shall have accrued or shall thereafter accrue to either party.

7.3 The provisions set forth above in Section 3 (Payment Terms), Section 4 (Confidential Information), and Section 5 (Intellectual Property) and below in Section 9 (Assignment), Section 10 (Non-Solicitation of Employees), and Section 11 (Use of Customer Name) shall survive termination of this Agreement.

8. NOTICES

Any notice made in accordance with this Agreement shall be sent by certified mail or by overnight express mail:

If to Azavar:

General Counsel
Azavar Audit Solutions, Inc.
55 East Jackson Boulevard
Suite 2100
Chicago, Illinois 60604

If to Customer:

City Administrator
City of Crest Hill
1610 Plainfield Road, Crest Hill, IL 60403

9. ASSIGNMENT

Neither party may assign this Agreement or any of its rights hereunder without the prior written consent of the other party hereto, except Azavar shall be entitled to assign its rights and obligations under this Agreement in connection with a sale of all or substantially all of Azavar’s assets.

10. NONSOLICITATION OF EMPLOYEES

During the period in which any Exhibit to this Agreement is in effect and for a period of twelve (12) months thereafter, each party agrees it will not, without the prior written consent of the other party, solicit the employees of the other party for the purpose of offering them employment; provided, however, that good faith solicitations by way of mass media (i.e., newspapers, internet) shall not be deemed to be a violation of this Section

11. USE OF CUSTOMER NAME

Customer hereby consents to Azavar’s use of Customer’s name in Azavar’s marketing materials; provided, however, that Customer’s name shall not be so used in such a fashion that could reasonably be deemed to be an endorsement by Customer of Azavar.

Professional Services Agreement

COMPLETE AGREEMENT

This Agreement, along with each Statement of Work attached hereto from time to time, contains the entire Agreement between the parties hereto with respect to the matters specified herein. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision hereof.

Azavar Audit Solutions, Inc

Print Name: Jason Perry

City of Crest Hill

Print Name:

Signature:

Signature:

Title: CEO and President

Title:



Exhibit A - Statement of Work

Azavar Agreement

Created by:

Tom Fagan

Azavar

Prepared for:

Blaine Wing

City of Crest Hill

Exhibit A – Statement of Work

This Statement of Work (“Statement of Work”) is made and entered into on this is made and entered into on the 19th of January 2026 by and between Azavar Audit Solutions, Inc. (DBA Azavar Government Solutions), an Illinois corporation having its principal place of business at 55 East Jackson Boulevard, Suite 2100, Chicago, Illinois 60604 (“Azavar”), and the City of Crest Hill an Illinois municipality corporation having its principal place of business at 1610 Plainfield Road, Crest Hill, IL 60403 (“Customer”). WHEREBY the parties entered into a Professional Services Agreement (“Agreement”) by signature by the parties attached hereto on 19th of January 2026.

1. COMPLIANCE AUDITS & ONGOING REVENUE MAXIMIZATION AND MONITORING SERVICES:

In addition to the Services and work defined in the Agreement, Services shall be provided in substantial accordance with the below statements:

(a) Azavar, as Customer’s authorized agent and third-party administrator (“TPA”), shall undertake a Local Government Revenue Compliance Audit, Maximization, and Monitoring Program (“Revenue TPA Program”) on behalf of the Customer. As part of the Revenue TPA Program Azavar shall, on behalf of the Customer, separately review, audit, maximize, and regularly monitor for the Term of this Statement of Work any and all sources of Customer revenue and related expenses (“Audits”), including, but not limited to, each sales, occupation, and use tax, ordinance, license, service fee, contract, franchise agreement, intergovernmental agreement, payment in lieu of taxes, and any and all expenses imposed by or upon the Customer within the Customer’s corporate boundaries, and as permitted by the Customers’ ordinances and state and federal law, including those revenues, whether levied, imposed, or administered by the Customer, elsewhere locally, by the state or federal government, taxpayers, remitters, or those that should be remitting any funds or savings to the Customer (“Auditee(s)”), revenues and expenditures related to (and where applicable), but not limited to the following:

- I. Electricity providers and/or consumers
- II. Natural gas providers and/or consumers
- III. Multichannel video (i.e. cable) franchise fees and service fees and/or consumers
- IV. Water, sewer, and/or stormwater providers and/or consumers
- V. Waste or refuse hauling providers and/or consumers
- VI. Fuel providers and/or consumers, oil and gas well drilling and production, and oil and gas pipelines inright-of-way
- VII. Locally imposed, levied, and/or administered charges, fees or fines
- VIII. Locally imposed and/or administered Business Licenses, Registrations, or Occupation Taxes
- IX. Locally imposed and/or administered Residential Rental Licenses
- X. Taxpayers subject to Property Taxes and Levies
- XI. Taxpayers subject to Vehicle Related Fees or Taxes (i.e. Wheel Tax, Rental Tax, etc.)
- XII. Taxpayers subject to Local Amusement or Entertainment Taxes
- XIII. Taxpayers subject to Business License and/or Registration Fees
- XIV. Taxpayers subject to the Food & Beverage, Restaurant, or Places of Eating Tax
- XV. Taxpayers subject to Liquor Licenses and/or Taxes
- XVI. Fixed Location taxpayers subject to Hotel Occupation/Use Taxes
- XVII. Online travel companies and short-term online rental management platforms taxpayers subject to local occupation/sales/use taxes
- XVIII. Taxpayers subject to Real Estate Transfer Taxes
- XIX. A review of revenues distributed to the Customer by the state, including reviewing state distributions and address designations for sales tax, remote sellers sales tax, service taxes, use taxes, and service use taxes.
- XX. Should the Customer own or operate its own utilities including, but not limited to, electric, natural gas, water or other utilities, Azavar shall also review and audit the revenues and expenses of those Customer owned or operated utilities.

Exhibit A – Statement of Work

(b) The purpose of each Audit is to determine past, present, and future taxes, license fees, service fees, or any other recoveries, refunds, monies or revenue owed to the Customer that were not properly attributed to the Customer or were not properly paid or collected and to determine future taxes, franchise fees, and other monies owed to the Customer not previously counted so that Customer can collect these past, present, and future monies. Federal and state law, the Customer's own local ordinances and databases, any agreements, contracts or bills between Customer and Auditee are used by Azavar to conduct the Audits and Azavar will present to Customer in writing during the course of the Audits reports detailing compliance findings and findings of monies paid, due, or potentially due to the Customer for review by the Customer per Auditee ("Findings"). Where already allowable by existing Customer contracts or agreements or federal, state, or local laws or ordinances, this Statement of Work authorizes Azavar to correct any prospective errors and make a reasonable effort to collect monies due to the Customer under such applicable laws, local ordinances, or contracts. Additionally, Azavar shall regularly monitor all revenues and related expenditures monthly during the Term of this Agreement and shall make any corrections accordingly. Azavar shall review Customer ordinances and shall present Findings to Customer to maximize Customer revenues as part of the Audits, and where such Findings requires a change into the future, Azavar will only implement such change after Customer has reviewed and agreed to in writing any such change. Customer understands that Findings may include, but are not limited to, changes to technology, organizational processes, process automation, Customer communication practices, Customer governing practices, and/or updates to local ordinances or the codification thereof. Customer agrees that any Findings, whether implemented in whole or in part by Azavar or the Customer, shall be fully compensable under Section 2 of this Statement of Work, including wherein the Findings require any amendments to an ordinance and wherein the ordinance is changed. Customer agrees to review any Findings within thirty (30) days;

(c) Customer hereby represents that it is not engaged in any Audits as contemplated under this Statement of Work and shall therefore pay Azavar the fees set forth in this Agreement for any Findings made by Azavar. Customer agrees during the Term of this Statement of Work that it shall not initiate or engage in any Audits, changes to any ordinances related to any Audits, or execution or renewal of any contracts or agreements related to any Audits as contemplated under this Statement of Work without Azavar's prior written consent;

(d) In order to perform the Audits, Azavar shall require full access to Customer records and Auditee records. Customer shall use its authority as necessary to assist in acquiring information and procure data from Auditees. Customer agrees that it shall cooperate with Azavar, provide any documentation and records requested by Azavar, and provide continued access (prior to, during, and following any Audits) to documentation and records, and shall engage in meetings with Auditees when requested by Azavar. Customer shall notify Azavar of any Auditee communications or requested meetings with Customer and shall include Azavar in said communications and meetings. Customer shall also designate one (1) professional staff member to be the Customer's Primary Contact;

(e) During the course of each Audit, Azavar may find that rather than being owed past due funds, the Customer owes funds erroneously paid to the Customer. In this case, Azavar will immediately terminate its Audit for that specific Auditee and will document the error and provide the Customer with information necessary to correct the error. Azavar shall have no liability to Customer for these errors or actions arising from Azavar's or Customer's knowledge thereof;

Exhibit A – Statement of Work

(f) Customer acknowledges that each Auditee is a separate entity that is not controlled by Azavar and therefore Azavar cannot predict all the steps or actions that an Auditee will take to limit its responsibility or liability during an Audit. Should Customer negotiate, abate, cancel, amend, delay, or waive by any means all or a portion of funds identified as payable to Customer during an audit, Customer shall pay all Azavar expenses and fees for that Audit in addition to any applicable contingency fees for any Findings that were identified by Azavar or by its Audits and that would have been compensable under Section 2 of this Statement of Work;

(g) During the Audits, Azavar will educate fee and taxpayers and provide all necessary support to onboard them to file and remit payments to Customer using Azavar software as defined in Exhibit A – Statement of Work 2;

(h) Audit timelines and processes are set in accordance with Azavar’s proprietary audit process and applicable law. The first Audit start date is expected to be within no later than thirty (30) days from the date of this Statement of Work unless changed and approved by the Customer’s Primary Contact;

(i) Each Audit is expected to last at least six (6) months. Each subsequent Audit will begin after payment terms and obligations have been satisfactorily met from previously completed Audits however overlapping Audit work may take place at the discretion of Azavar. Audit status meetings will be held regularly via phone, email, or in person throughout the course of the Audits between Azavar and the Customer’s Primary Contact and will occur approximately every quarter;

(j) Jason Perry, Local Government Revenue Compliance Audit, Maximization, and Monitoring Program, and Azavar specialists will be auditors under this Statement of Work. All Azavar staff or subcontractors shall be supervised by the Azavar Program Manager.

2. PAYMENT TERMS.

2.1 Customer shall compensate Azavar the fees set forth in this Statement of Work on a contingency basis. If applicable, Azavar shall submit an invoice to Customer on a monthly basis detailing the amounts charged to Customer pursuant to the terms of this Statement of Work. Should Customer negotiate, abate, cancel, amend, delay, or waive, without Azavar’s written consent, any tax determination or Findings that were identified by Azavar or by its Audits where such Findings were allowed under the law at the time the tax determination or Findings were made, Customer shall pay to Azavar applicable contingency fees for the total amount of money actually collected for said tax determination or Findings at the rates set forth below and for the following thirty-six (36) months. If Customer later implements during the subsequent thirty-six (36) months any Findings Customer initially declined based on Azavar programs or recommendations, Azavar shall be paid by Customer its portion of the savings and/or recoveries over the following thirty-six (36) months at the contingency fee rates set forth below.

Exhibit A – Statement of Work

2.2 For any and all Audits and/or Findings (under Section 1), Customer shall pay Azavar an amount equal to forty (40) percent of any new revenues, savings, or prospective funds recovered per account or per Auditee for thirty-six (36) months following when funds begin to be properly remitted to the Customer. In the event Azavar is able to recover any additional savings or revenue increases for any time period, or any credits at any time, Customer will pay Azavar an amount equal to forty (40) percent of any savings, funds, and fair market value for any other special consideration or compensation recovered for or received by the Customer from any Auditee. All contingency fees paid to Azavar are based on determinations of recovery by Azavar including Auditee data and regulatory filings. All revenue after the subsequent thirty-six (36) month period for each account individually will accrue to the sole benefit of the Customer. **The telecom portion of the audit shall be compensated at 35% for twenty-four (24) months.**

2.3 If any new revenues, savings, or prospective funds recovered by Azavar result in billings below one hundred dollars (\$100) per month for the duration of the thirty-six (36) month period of billing, Customer will pay for the full 36 months in one billing. **In the case of the telecom audit Customer will pay for the full 24 months, if applicable.**

3. COMPLETE AGREEMENT:

This Statement of Work and the Agreement contains the entire Agreement between the parties hereto with respect to the matters specified herein. The invalidity or unenforceability of any provision of this Statement of Work shall not affect the validity or enforceability of any other provision hereof. This Agreement shall not be amended except by a written amendment executed by the parties hereto. No delay, neglect or forbearance on the part of either party in enforcing against the other any term or condition of this Statement of Work shall either be, or be deemed to be, a waiver or in any way prejudice any right of that party under this Agreement.

IN WITNESS WHEREOF, the parties have caused this Statement of Work to be executed in duplicate originals by their duly authorized representatives as of the date set forth below.

Azavar Audit Solutions, Inc

Print Name: Jason Perry

Signature:

Title: CEO and President

City of Crest Hill

Print Name:

Signature:

Title:



Engagement Letter

Azavar, Cozen O'Connor Agreement

Created by:

Tom Fagan
Azavar

Prepared for:

Blaine Wing
City of Crest Hill



Azavar Audit Engagement Letter

19th of January 2026

VIA ELECTRONIC MAIL

Jonathan M. Grossman

Direct Phone: 202-912-4866

Direct Fax: 202-618-4856

jgrossman@cozen.com

Blaine Wing
City of Crest Hill
1610 Plainfield Road, Crest Hill, IL 60403

Mr. Jason Perry
Azavar Audit Solutions, Inc.
55 East Jackson Street
Chicago, IL 60604

Re: Municipal Taxes and Fees

Dear Blaine and Jason:

We are pleased that the City of Crest Hill (“Crest Hill”) and Azavar Audit Solutions, Inc. (“Azavar”) are jointly engaging Cozen O’Connor LLP (“Cozen”) to assist in the collection of municipal taxes and/or fees. This letter is intended to formalize our retention, as required by applicable Rules of Professional Conduct.

Crest Hill and Azavar entered into a Professional Services Agreement on 19th of January 2026 (the “PSA”), pursuant to which, Azavar is auditing or will audit certain municipal taxes and fees. Azavar and Crest Hill now retain Cozen to advise them as to certain of these audits, specified by Azavar, and any other actions that they may take to identify and collect any taxes or fees and bring these matters to a resolution. Such additional actions may include an administrative hearing and/or litigation. Cozen may elect to represent Crest Hill in such actions, but the firm is not now being retained to do so and any such retention is subject to Cozen’s agreement confirmed in writing.

Azavar Audit Engagement Letter

Cozen's fee will be contingent upon payment of taxes or fees to Crest Hill and will be paid by Azavar out of fees that it receives from Crest Hill under Section 3 of the PSA. Cozen, Azavar and Crest Hill will each be responsible for paying their own costs such as travel expenses for their personnel and routine overhead expenses (e.g., copying, telephone and express mail). Direct litigation costs, such as filing fees, deposition transcripts, expert witness expenses and outside copying fees shall be paid by Crest Hill.

If Crest Hill is awarded costs or legal fees in addition to taxes, penalties and interest, those costs or fees shall first be used to reimburse Crest Hill for any direct litigation costs it paid. Any amount in excess would be paid to Cozen.

Notwithstanding Azavar's financial interest in the collection of taxes, Azavar acknowledges that Crest Hill will retain ultimate decision-making authority as to this matter.

It is hereby agreed that any dispute, claim or controversy arising out of or relating to this letter, Cozen's representation of Azavar or Crest Hill, or the breach, termination, enforcement, interpretation or validity of this letter, shall be settled by arbitration conducted in Chicago, Illinois, using a single arbitrator and administered by the American Arbitration Association pursuant to its comprehensive rules and procedures. Judgment on the award rendered by the arbitrator may be entered in any state or federal court located in Cook County, Illinois.

Cozen is a general service law firm that Crest Hill recognizes has represented, now represents and will continue to represent numerous clients over a wide range of industries and businesses in a wide variety of matters. Given this, without a binding conflicts waiver, conflicts of interest might arise that could deprive Crest Hill or other clients of the right to select this firm as their counsel.

Thus, as an integral part of the engagement Crest Hill agrees that Cozen may, now or in the future, represent other entities or persons, including in litigation, adversely to Crest Hill or any affiliate on matters that are not substantially related to the legal services that Cozen has rendered, is rendering or in the future will render to Crest Hill under this engagement (an "Allowed Adverse Representation").

Azavar Audit Engagement Letter

Crest Hill also agrees that it will not, for itself or any other entity or person, assert that either (a) this firm's representation of Crest Hill or any affiliate in any past, present or future matter or (b) this firm's possession of confidential information belonging to Crest Hill or any affiliate is a basis to disqualify Cozen from representing another entity or person in any Allowed Adverse Representation. Crest Hill further agrees that any Allowed Adverse Representation does not breach any duty that this Firm owes to Crest Hill or any affiliate. Crest Hill acknowledges that it has had the opportunity to consult with counsel about the consequences of this waiver.

If the arrangement outlined above is satisfactory, please acknowledge this by signing below and returning it to me at your earliest convenience. If you have any questions concerning the terms of this engagement, please do not hesitate to call me.

Sincerely,
COZEN O'CONNOR

By: Jonathan M. Grossman
JMG

Accepted on Behalf of Azavar Audit Solutions, Inc.

Accepted on Behalf of City of Crest Hill:

Signature:

Signature:

Print Name: Jason Perry

Print Name:

Title: CEO and President

Title:

Date: 11-20-2025

Date: