

AUDIT SERVICES AGREEMENT FY 2024
Between
LARAMIE COUNTY, WYOMING and CLIFTONLARSONALLEN LLP

THIS AGREEMENT is made and entered into by and between Laramie County, Wyoming, 310 W. 19th St., Suite 300, Cheyenne, Wyoming 82001 (“COUNTY”), and CliftonLarsonAllen LLP, 370 Interlocken Boulevard, Suite 500, Broomfield, Colorado 80021 (“CONTRACTOR”). The parties agree as follows:

I. PURPOSE

The purpose of this Agreement is to obtain financial statements audit of Laramie County for the fiscal year ending June 30, 2024, as described in the CliftonLarsonAllen LLP Proposal, dated March 29, 2024 (“CLA Proposal”) attached hereto as “Attachment A” and fully incorporated into this Agreement by this reference.

II. TERM

This Agreement shall commence on the date last executed by the duly authorized representatives of the parties and shall remain in full force and effect until completed in full. This Agreement is a one-year contract that provides the COUNTY two optional 2-year renewals, for a total of five (5) years.

III. PAYMENT

COUNTY shall pay CONTRACTOR a sum not exceeding one hundred five thousand two hundred eighty dollars (\$105,000.00) for the services described in this Agreement and the CLA Proposal, for the 2024 Fiscal Year. The price for the two optional 2-year renewals shall be the amounts described on page twenty-two (22) of the CLA Proposal. COUNTY may exercise those options prior to June 15 of the applicable year, provided a written contract and addendum is executed between the parties prior to the commencement of any option. Any additional consulting services, if requested by COUNTY, shall be billed as agreed upon by the parties.

The CONTRACTOR shall bill the COUNTY by detailed invoice submitted to Laramie County Clerk, Finance Office. Payments shall be made in accordance with WYO. STAT. § 16-6-602, as amended. No payment shall be made before the last signature is affixed to this Agreement.

IV. MODIFICATIONS

This Agreement shall be modified only by a written agreement, duly executed by all parties hereto.

V. RESPONSIBILITIES OF CONTRACTOR

A. The CONTRACTOR shall conduct an audit on the COUNTY's financial statements in accordance with the principles, standards, and procedures described in of the CLA Letter.

B. The CONTRACTOR shall express an opinion on the fair presentation of the COUNTY's general purpose financial statements including, any of its combination and individual fund and account group financial statements and schedules, in conformity with generally accepted accounting principles.

C. The CONTRACTOR shall prepare a report on internal controls related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance of which could have a material effect on the financial statements in accordance with the Government Auditing Standards.

D. The CONTRACTOR shall hold an exit conference at the conclusion of the audit to discuss the report, internal accounting controls and the management letter with the County's audit team.

E. The CONTRACTOR shall prepare a report on internal controls related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provision of contracts of grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act amendments and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

F. The CONTRACTOR shall perform tests of controls over compliance to evaluate the effectiveness of design and operation of controls that are considered relevant to preventing or detecting material noncompliance with requirements applicable to major federal award programs.

G. The CONTRACTOR shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the reports.

H. The CONTRACTOR shall retain all working papers and reports at CONTRACTOR'S expense for three (3) years after COUNTY makes final payment and all matters relating to the Agreement are concluded. CONTRACTOR agrees to permit access by the COUNTY or any of its duly authorized representatives to any books, documents, papers, and records of the CONTRACTOR which are directly pertinent to this

specific Agreement for purposes including but not limited to audit, examination, excerpts, and transcriptions. The CONTRACTOR shall make working papers available, upon request to the following parties or their designees:

Wyoming Department of Audit
U.S. General Accounting Office (GAO)
Parties designated by the federal or state governments or COUNTY as part of an audit quality review process
Auditors and staff of entities of which COUNTY is a sub-recipient of grant funds

VI. GENERAL PROVISIONS

A. Independent Contractor: The services to be performed by the CONTRACTOR are those of an independent contractor and not as an employee of the COUNTY. CONTRACTOR is not eligible for Laramie County Employee benefits and will be treated as an independent contractor for federal tax filing purposes. The CONTRACTOR assumes responsibility for its personnel who provide services pursuant to this contract and will make all deductions required of employers by state, federal and local laws and shall maintain liability insurance for each of them. CONTRACTOR is free to perform the same or similar services for others.

B. Acceptance Not Waiver: The COUNTY approval of the reports, work or materials furnished hereunder shall not in any way relieve the CONTRACTOR of responsibility for the technical accuracy of the work. COUNTY's approval or acceptance of, or payment for, any of the services shall not be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement.

C. Termination: This Agreement may be terminated (a) by either party at any time for failure of the other party to comply with the terms and conditions of this agreement; (b) by either party, with thirty (30) days' prior written notice to the other party; or (c) upon mutual written agreement by both parties.

D. Entire Agreement: This Agreement (6 pages), the CLA Engagement Letter (12 pages), and the CLA Email (1 page) represent the entire and integrated agreement and understanding between the parties and supersedes all prior negotiations, statements, representations and agreements, whether written or oral.

E. Assignment: Neither this Agreement, nor any rights or obligations hereunder shall be assigned or delegated by a party without the prior written consent of the other party.

F. Modification: This Agreement shall be modified only by a written agreement, duly executed by all parties hereto.

G. Invalidity: If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, or if the COUNTY is advised of any such actual or potential invalidity or unenforceability, such holding or advice shall not invalidate or render unenforceable any other provision hereof. It is the express intent of the parties the provisions of this Agreement are fully severable.

H. Applicable Law and Venue: The parties mutually understand and agree this Agreement shall be governed by and interpreted pursuant to the laws of the State of Wyoming. If any dispute arises between the parties from or concerning this Agreement or the subject matter hereof, any suit or proceeding at law or in equity shall be brought in the District Court of the State of Wyoming, First Judicial District, sitting at Cheyenne, Wyoming. The foregoing provisions of this paragraph are agreed by the parties to be a material inducement to the CONTRACTOR and to the COUNTY in executing this Agreement. This provision is not intended nor shall it be construed to waive the COUNTY's governmental immunity as provided in this Agreement.

I. Contingencies: The CONTRACTOR certifies and warrants no gratuities, kick-backs or contingency fees were paid in connection with this Agreement, nor were any fees, commissions, gifts or other considerations made contingent upon the award of this Agreement.

J. Discrimination: All parties agree they will not discriminate against any person who performs work under the terms and conditions of this Agreement because of race, color, gender, creed, handicapping condition, or national origin.

K. ADA Compliance: All parties agree they will not discriminate against a qualified individual with disability, pursuant to a law as set forth in the Americans With Disabilities Act, P.L. 101-336, 42 U.S.C. § 12101, et seq., as amended, and/or any properly promulgated rules and regulations relating thereto.

L. Governmental/Sovereign Immunity: The COUNTY does not waive its Governmental/ Sovereign Immunity, as provided by any applicable law including WYO. STAT. ANN. §§ 1-39-101-121, as amended, by entering into this Agreement. Further, COUNTY fully retains all immunities and defenses provided by law with regard to any action, whether in tort, contract or any other theory of law, based on this Agreement.

M. Indemnification: To the fullest extent permitted by law, the CONTRACTOR agrees to indemnify and hold harmless the COUNTY, its elected and appointed officials, employees and volunteers from any and all liability for injuries, damages, claims, penalties, actions, demands or expenses arising from or in connection with work performed improperly by or on behalf of the CONTRACTOR for the COUNTY except to the extent liability is caused by the sole negligence or willful misconduct of the COUNTY or its employees. The CONTRACTOR shall carry liability insurance sufficient to cover its obligations under this provision and provide The COUNTY with proof of such insurance.

N. Third Parties: The parties do not intend to create in any other individual or entity the status of third party beneficiary, and this Agreement shall not be construed so as

to create such status. The rights, duties and obligations contained in this Agreement shall operate only between the parties to the Agreement, and shall inure solely to the benefit of the parties to this Agreement.

O. Conflict of Interest: The COUNTY and CONTRACTOR affirm, to their knowledge, no CONTRACTOR employee has any personal beneficial interest whatsoever in the agreement described herein. No staff member of the CONTRACTOR, compensated either partially or wholly with funds from this Agreement, shall engage in any conduct or activity which would constitute a conflict of interest relative to this Agreement.

P. Force Majeure: Neither party shall be liable to perform under this Agreement if such failure arises out of causes beyond control, and without the fault or the negligence of said party. Such causes may include, but are not restricted to, Act of God or the public enemy, fires, floods, epidemics, quarantine restrictions, freight embargoes, and unusually severe weather. In every case, however, a failure to perform must be beyond the control and without the fault or the negligence of said party.

Q. Limitation on Payment: The COUNTY's payment obligation is conditioned upon the availability of funds which are appropriated or allocated for the payment of this obligation. If funds are not allocated and available for the continuance of the services and equipment provided by CONTRACTOR the Agreement may be terminated by the COUNTY at the end of the period for which funds are available. The COUNTY shall notify CONTRACTOR at the earliest possible time of the services which will or may be effected by a shortage of funds. At the earliest possible time means at least thirty (30) days before the shortage will affect payment of claims, if the COUNTY knows of the shortage at least thirty (30) days in advance. No penalty shall accrue to the COUNTY in the event this provision is exercised, and the COUNTY shall not be obligated or liable for any future payments due or for any damages as a result of termination under this provision. This provision shall not be interpreted or construed to permit the COUNTY to terminate this Agreement in order to acquire similar services from another party.

R. Notices: All notices required and permitted under this Agreement shall be deemed to have been given, if and when deposited in the U.S. Mail, properly stamped and addressed to the party for whom intended at such parties' address listed herein, or when personally delivered personally to such party. A party may change its address for notice hereunder by giving written notice to the other party.

S. Agreement Controls: Where a conflict exists or arises between any provisions or conditions of this Agreement, the CLA Letter and the CLA Email, the provisions and conditions set forth in this Agreement shall control.

AUDIT SERVICES AGREEMENT FY 2024
Between
LARAMIE COUNTY, WYOMING and CliftonLarsonAllen LLP
Signature Page

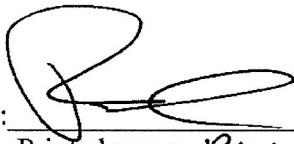
LARAMIE COUNTY, WYOMING

By: _____ Date: _____
Chairman, Laramie County Commissioners

ATTEST:

By: _____ Date: _____
Debra Lee, Laramie County Clerk

CONTRACTOR: CliftonLarsonAllen LLP

By:  _____ Date: 5/29/2024
Printed name: PAUL NIEDERMUELLER
Title: PRINCIPAL

This Agreement is effective the date of the last signature affixed to this page.

REVIEWED AND APPROVED AS TO FORM ONLY:

By:  _____ Date: 5/29/24
Laramie County Attorney



MASTER COPY

March 29, 2024

Proposal to provide professional
audit and single audit services to:

Laramie County, Wyoming

Prepared by:

Paul Niedermuller, CPA, Principal

paul.niedermuller@CLAconnect.com

Direct 303-439-6053

[CLAconnect.com](https://www.CLAconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://www.CLAglobal.com/disclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



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i. Transmittal Letter

March 29, 2024

Laramie County Clerk
309 West 20th Street
Suite 1700
Cheyenne, WY 82001

To members of the Audit Selection Committee:

Thank you for inviting us to propose again. We value the professional relationship we've built together over the years, and we look forward to the opportunity to continue providing services to Laramie County, Wyoming (the County).

Understanding of the work to be performed and commitment to perform

We have read and have understand the work to be done. We are committed to perform the work within the time period as specified in the County's RFP under *Nature of Services Required*.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants; the standards set forth for financial audits in Government Auditing Standards issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*); and any other applicable federal, state, and local laws or regulations.

Why choose CLA?

We are confident that our past experience with the County and our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the County's consideration:

- ***We know you!*** We know and understand the County. By providing services to you in the past, we have established an understanding of your organization. The work we've performed provides your project with momentum before we begin the engagement. We don't have to spend a lot of time up front learning about your core operations; we already know them well.
- ***Industry-specialized insight and resources*** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the County with their audit needs. In addition to your experienced local engagement team, the County will continue to have access to one of the country's largest and most knowledgeable pools of regulated industry resources.

- **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our past experience with the County and our experience performing similar work for other municipalities. Our local government clients are included among the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also helps minimize disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – The County will continue to benefit from a high level of hands-on service from our team’s senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the County and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies’ SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the County will keep enjoying the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

Firm and irrevocable offer

This proposal is a firm and irrevocable offer for 45 days.

We want to continue to serve you, and we have the qualifications to keep delivering quality, timely work. Throughout this proposal, we take you on a journey outlining how we’ll work together and the value you can continue to appreciate when we exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled *VI. Proposal Requirements*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP



Paul B. Niedermuller, CPA

Principal

303-439-6053

paul.niedermuller@CLAconnect.com

Mandatory Elements	Requirement met?
a. The audit firm is independent and licensed to practice in Wyoming	✓
b. The firm has no conflict of interest with regard to any other work performed by the firm for Laramie County.	✓
c. The firm affirms that it has undergone an external quality control review, the date of that review, and that the firm has a record of quality audit work.	✓

Evaluation Criteria	Requirement met?
1. Technical Quality	
<i>a. Expertise and Experience</i>	
(1) The firm's past experience and performance on comparable government engagements	✓
(2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation	✓
(3) The firm's experience with state and federal assistance programs.	✓
<i>b. Audit Approach</i>	
(1) Adequacy of proposed staffing	✓
2. Price	
The engagement will be awarded to the firm which is determined to be the best qualified and while cost is a consideration, it will not be the primary factor in the selection of an audit firm.	✓



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ii. Detailed Proposal

B. Technical Proposal

1. General requirements

We understand that the purpose of the Technical Proposal is to demonstrate the qualifications, competence, and capacity of firms seeking to undertake an independent audit of Laramie County, Wyoming (the County) in conformity with the requirements of this request for proposal (RFP). Our Technical Proposal demonstrates CLA's qualifications and of the particular staff to be assigned to this engagement.

The Technical Proposal addresses all the points outlined in the County's RFP. Our proposal has been prepared simply and economically, providing a straightforward, concise description of CLA's capabilities to satisfy the requirements of the request for proposal. We understand that while additional data may be presented, items Nos. 2 through 4 must be included. They represent the criteria against which the proposal will be evaluated.

2. Firm independence

CLA has been the County's auditors the last five years. As such, we are required to maintain our independence (both in substance and appearance). We are not presently aware of any current or potential relationships or conflicts of interest with the County that may threaten our independence.

Professional relationships involving the County

CLA has performed auditing services for the County in the recent past, the most recent engagement for each entity was June 30, 2023. CLA was required to and has maintained its independence regarding these entities in accordance with both GAAS established by the American Institute of Certified Public Accountants (AICPA) and Government Audit Standards as established by the GAO.

We have no conflicts of interest, either inherent or explicit with either the County or any of its component units. In situations where we perform services for a primary government and its component units, we generally assign independent engagement principals to each unit. We would not propose on an entity in which we determined there was an inherent or explicit conflict of interest or a lack of independence that existed either in fact or appearance.

Written notice of professional relationships

CLA will give the County written notice of any professional relationships entered into during the period of this agreement.

3. License to practice in Wyoming

CLA is a limited liability partnership and is licensed to practice public accounting in the state of Wyoming. All assigned key professional staff are licensed certified public accountants. A majority of states, including Wyoming, have adopted mobility legislation – which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of their principal place of business without obtaining another license.

All assigned professional staff have complied with governmental qualification standards, including governmental continuing education requirements.

A copy of our state license is provided below:

THE WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS		
PERMIT NO. <u>813</u>	DATE <u>12/22/2023</u>	RECEIPT NO. <u>8604</u>
CliftonLarsonAllen LLP 220 S Sixth St, Ste 300 Minneapolis MN 55402		
Permit No. 813		
Granted 01/01/0001		

4. Firm qualifications and experience

a. Good standing and litigation

CLA and the supervising certified public accountants are in good standing and our firm does not have a record of substandard audit work.

Litigation

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend it vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.

Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.

CLA does not disclose details about loss of clients.

b. Other specific qualification requirements imposed by federal or state laws and regulations

CLA affirms that the firm meets any other specific qualification requirements imposed by federal or state laws and regulations.



c. Your service team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below. Learn more about each proposed team member in [Appendix A](#).

Engagement Team Member	Role	Years' Experience
Paul B. Niedermuller, CPA	Engagement principal – Paul will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Paul is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	27+
Molly Quinn, CPA	Engagement manager – Molly will act as the lead manager on the engagement. In this role, Molly will assist the engagement principal with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	5+
Kendall Haffner	Senior – Kendall will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	3+
Michael S. Nyman, CPA, CISA, CISSP, CITP, CRISC	Information systems – Mike will serve as the Information Technology (IT) and General Control systems resource to the County’s engagement. He will perform a review of Information Systems (IS) controls to conclude whether they are properly designed and operating effectively. For IS-related controls that we deem to be ineffectively designed or not operating as intended, he will communicate our findings and will provide recommendations to improve internal controls.	25+

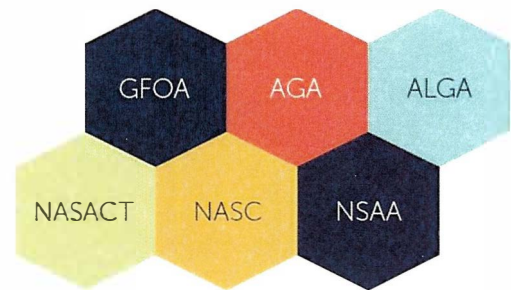
Additional staff – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.

Collaborative: Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.



Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you’re ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Curious: *We care, we listen, we get to know you.*



d. Level of staff to be devoted to the engagement

The table below provides a breakdown by staff level and denotes full- or part-time status of the engagement team that will serve the County. As you know, this team has extensive experience working with clients similar to the County.

Level of Staff	Full-Time Staff	Part-Time Staff
Principal/Signing Director	1	1
Director/Manager	1	1
Senior	1	
Associate	2	
Total	5	2

e. Proposed timeline

Count on clear communication and regular updates.

We have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate. We anticipate completing the engagement by December 31.

March	Pre-interim work Review prior year workpapers Request initial planning documents from the County
April	Initial planning meeting
June – July	Interim audit work begins
August – October 2024	Field audit work begins
October 31, 2024	Draft report review and report date completed by December 20 of each year
January 2025	Presentation to the County Commissioners
Ongoing	Planning and update meetings



Ability to complete audits on schedule

While our size and depth of resources allow us to conduct several audits at the same time, we also realize that the timely completion and issuance of the audit is an integral part of the overall service experience. The quality of the work may be exceptional, yet if it takes too long, the value of that service is lost. Conversely, we have seen the audit completed in a very short period at the expense of quality.

Our goal is to begin the audit when the client is ready. We provide advance work letters, “to-do” lists, and whatever we can – up front – so that once the audit starts, it will be done efficiently and effectively. When we leave, we usually provide the audit entries for the client to post so they can run their internal departmental and other reports. Once we leave the client, our goal is to issue the final audit reports according to your timetable. This requires a lot of coordination of activities with our clients, but we have found this to be a good balance in providing quality and timely services.

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the audit selection committee.

Reliable: *Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.*

f. Most significant engagements

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you’ll have when working with us. We encourage you to connect with our clients to hear it firsthand. Below are five of CLA’s most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal.

Adams County, Colorado

Scope of Work	Financial audit and single audit
Length of Service Principal	12 years John Paul LeChevallier
Name and Title of Client Contact	Nancy Duncan, Budget and Finance Director
Phone Email	720-523-6276 nduncan@adcogov.org

Arapahoe County, Colorado

Scope of Work	Financial statement and single audit
Length of Service Principal	12 years John Paul LeChevallier
Name and Title of Client Contact	Todd Weaver, Finance Director
Phone Email	303-795-4430 tweaver@arapahoegov.com



Montrose County, Colorado

Scope of Work	Financial audit and single audit
Length of Service Principal	10 years Paul Niedermuller
Name and Title of Client Contact	Cindy Dunlap, Finance Director
Phone Email	970-252-5077 cdunlap@montrosecounty.net

Pueblo County, Colorado

Scope of Work	Financial audit and single audit
Length of Service Principal	5 years Paul Niedermuller
Name and Title of Client Contact	Sherri Crow, Budget and Finance Director
Phone Email	719-583-6544 sherri.crow@pueblocounty.us

Boulder County, Colorado

Scope of Work	Financial statement and single audit
Length of Service Principal	16 years John Paul LeChevallier
Name and Title of Client Contact	Ramona Farineau, Chief Financial Officer
Phone Email	303-441-3499 rfarineau@bouldercounty.org

Transparent: *We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.*

g. Compliance with the educational requirements of *Government Auditing Standards*

With one of the largest regulated industry groups in the nation, CLA is committed to providing regular and robust training to our government practitioners. We hold regular governmental accounting and single audit updates throughout the year. All of our staff assigned to the County audit will have the required Yellow Book (*Government Auditing Standards*) CPE.



h. Peer review

CLA affirms that we have had a peer review performed. In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided in **Appendix B. This quality control review included a review of specific government engagements.**

i. External quality control review

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the Uniform Guidance.

j. Federal or state desk reviews or field reviews

CLA has been subject to several federal and state desk reviews by state oversight agencies during the past three years, and we have resolved all findings. In addition, our government audits are subject to review by each agency's Office of Inspector General, as well as the U.S. Government Accountability Office, and we have also resolved all findings identified in those reviews.

k. Professional ethics and regulatory issues or complaints against team members

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.



Experience

State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Support at every turn

With dedicated services specific to state and local governments, you have access to guidance on all aspects of your operations.

- [Affordable Care Act \(ACA\) reporting and compliance](#)
- [Audit, review, and compilation of financial statements](#)
- [Compliance audits \(HUD, OMB Single Audits\)](#)
- [COVID-19 funding support](#)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- [Fraud risk management](#)
- [Grant compliance](#)
- [Implementation assistance for complex Governmental Accounting Standards Board \(GASB\) statements](#)
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- [Strategic, financial, and operational consulting](#)
- [Telecom management services](#)



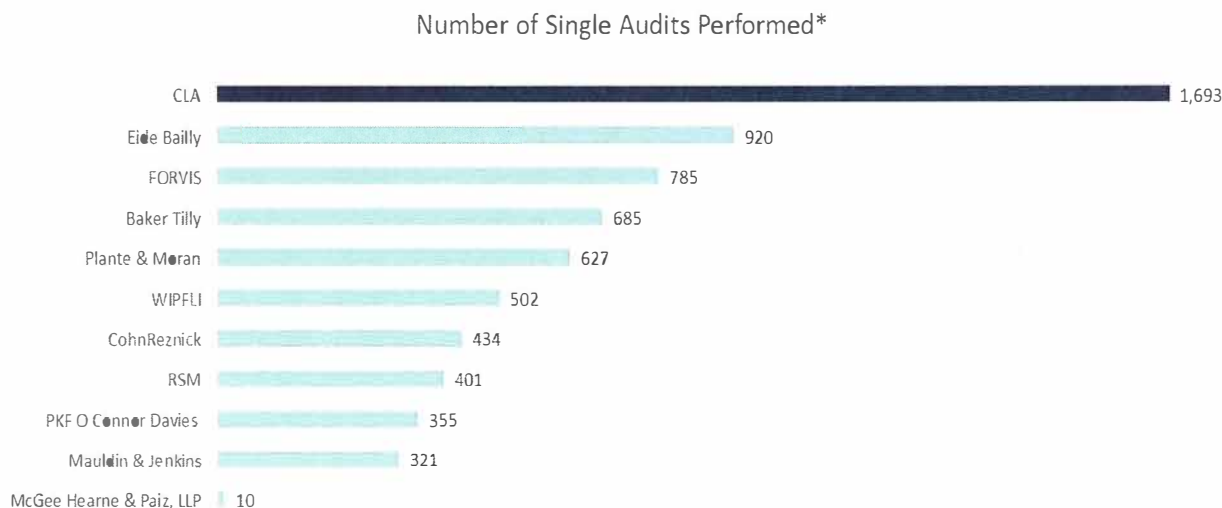
Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed. If additional work is requested by the County outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.



Single audit experience

CLA performs the largest number of single audits in the United States

We audited nearly \$257 billion dollars in federal funds in 2022. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



**The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2022 – December 31, 2022.*

It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the County and can enhance the quality of the County's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for the County. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

Single Audit Resource Center (SARC) award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.



The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

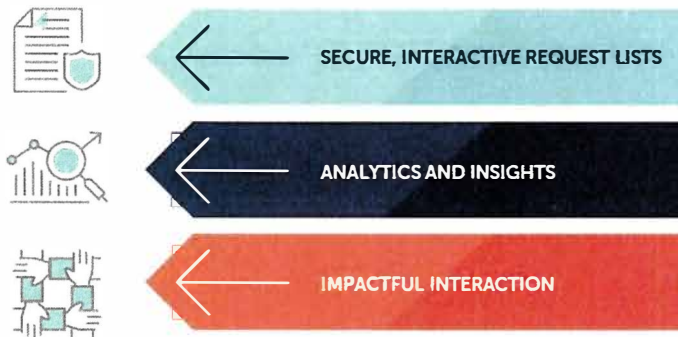
You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.



CLA's technology offerings

Use of technology in the audit

We're reimagining the audit process through technology to elevate your experience!



Assurance Information Exchange (AIE) — CLA offers a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for items that CLA requests. Additionally, the application allows clients to attach electronic files and add commentary related to the document requests directly on the application. AIE is provided at no additional cost, subject to the terms of the Assurance Information Exchange Portal Agreement.

TeamMate Analytics and Expert Analyzer (TeamMate) — To analyze and understand large data sets, we use TeamMate Analytics and Expert Analyzer. We customize the application by industry in order to perform the most applicable procedures. This allows us to go beyond sampling and instead analyze the entire general ledger for targeted anomalies. Far beyond the audit application, our six-phase process of Risk Assessment, Data Analytics and Review (RADAR) can also provide actionable insights to help you understand your entity better.

Microsoft® Teams — Our services approach focuses on impactful interactions. We've said goodbye to the days of setting up camp in our clients' conference rooms for weeks on end. We know our clients have organizations to run, so our interactions have purpose. To assist with communications when we are not onsite, we utilize tools such as Microsoft Teams, which allow for two-way screen sharing and video. We've found this helps reduce disruptions in our clients' environments while continuing to effectively communicate with each other.

Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our Risk Assessment, Data Analytics, and Review ("RADAR") is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.



The phases in our data analytics process are as follows:

1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus -- such as journal entries, cash disbursements, inventory, and accounts receivable -- are common.

2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.

3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.

4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is "normal" and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.

5. Interpret results and subsequent risk assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

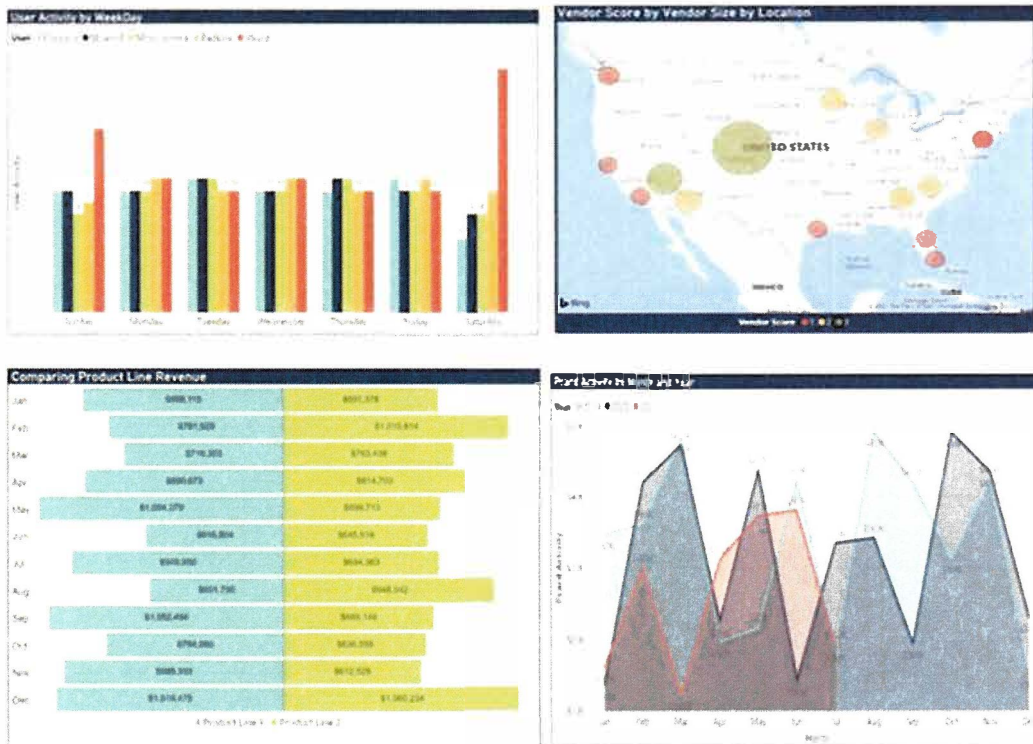


6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit-specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

The below figure illustrates typical data analytics scenarios.



Digital

Digital is a professional group passionate about solving critical business challenges with digital solutions and strategies that help our clients leverage trends and innovate for the future.

This team's capabilities are a value-added benefit and include resources to:

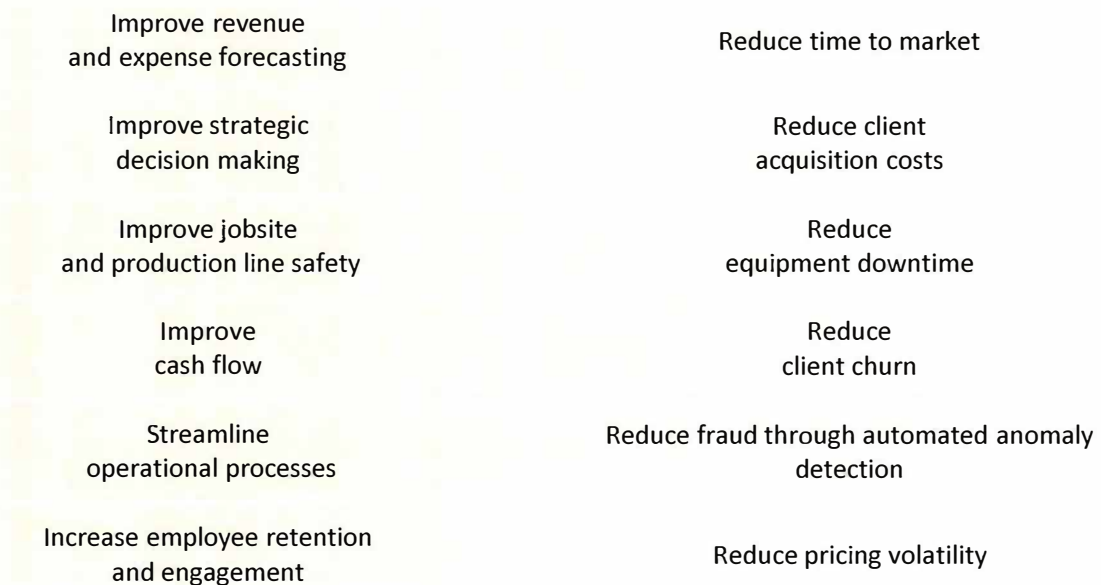
- Obtain real-time data through IoT sensor integration, visualize process using dashboards, set up key performance indicators
- Build data warehouses to integrate and automate systems that don't talk to each other (e.g., PowerBI)
- Mitigate disruption to out-of-date systems through platform modernization and iCloud migration
- Conduct data assessments to help rethink business model and operations
- Evaluate employee retention matters

Digital strategies

Leverage data and automation to help you power success. Digital strategy provides a road map for tomorrow and identifies actionable opportunities for your organization.

Properly harnessed, technology and data reveal deep insight to your organization. We can help you develop digital strategies to leverage trends, overcome challenges, and innovate for the future.

We help our clients put data to work to:



C. Proposed Cost – Total All-Inclusive Maximum Price

Having upfront conversations builds relationships.

As requested, the dollar cost contains all pricing information relative to performing the audit engagements as described in the County's RFP.

CLA understands that Laramie County will not be responsible for expenses incurred in preparing and submitting the technical proposal. We understand that such costs should not and have not been included in the proposal.

The value we can provide your organization starts with helping you uncover opportunities. While we are addressing your compliance needs, our insights and strategies also represent a return on your investment.

Based on our understanding of your requirements, we propose fees for the first year of the engagement as well as fees for the two additional two-year options:

Professional Services	2024	2025	2026	2027	2028
Annual financial statement audit	\$89,500	\$94,000	\$98,000	\$103,000	\$108,000
Single audit (per program)	\$10,500	\$11,000	\$11,500	\$12,000	\$12,500
Technology and client support fee (5%)	\$5,000	\$5,250	\$5,475	\$5,750	\$6,025
Total	\$105,000	\$110,250	\$114,975	\$120,750	\$126,525

Our fixed-fee quote is designed with an understanding that:

- County personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are not significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

As you know, the 5% technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.



No surprises

Our clients don't like fee surprises. Neither do we. If changes occur, we will discuss a revised fee proposal with you before beginning any work. For any "out-of-scope" work, we will provide an estimate for your approval.

We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise — we do not bill for routine inquiries or advice.

We are committed to furthering our long-standing relationship. If you have concerns about the fee structure, give us a call and let's discuss.

Transparent: Clear, authentic communication and market-based fees.



Appendix

A. Your service team biographies



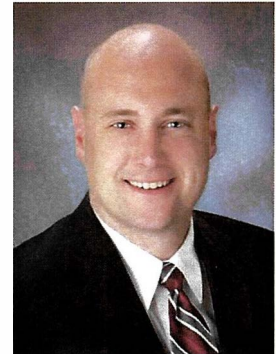


Paul B. Niedermuller, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Broomfield, Colorado

303-466-8822
paul.niedermuller@CLAconnect.com



Profile

Paul has been in public accounting for 27 years, and all his experience has been with governmental and nonprofit clients. He was a partner with a firm in California and joined CLA in 2006. His experience with government organizations includes the following: State of Kansas, Arapahoe County, Adams County, Boulder County, Montrose County, Jefferson County, City of Boulder, City of Ft. Lupton, and Town of Parker, among others.

Paul is a national instructor in CLA's firm-wide training program. His instruction is focused on governmental accounting, audit methodology, and single audit requirements.

Technical experience

- Government audits
- Nonprofit audits
- Compliance audits
- Federal grant financial and compliance audits
- Governmental clients include:
 - Cities and towns
 - School districts
 - Counties
 - Higher education institutions
 - State departments
 - Variety of special districts

Education and professional involvement

- Bachelor of science in business administration from California Polytechnic State University, San Luis Obispo, California
- Certified Public Accountant in the state of Colorado
- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA)
- Colorado Government Finance Officers Association (CGFOA)
- Colorado Society of Certified Public Accountants (COCPA)

Speaking engagements

- Frequent speaker at GFOA, CGFOA, and numerous other events





Molly Quinn, CPA

CLA (CliftonLarsonAllen LLP)

Manager
Broomfield, Colorado

303-265-7882
molly.quinn@CLAconnect.com



Profile

Molly is a manager with more than five years of regulated industry auditing experience. Her industry specialization includes audits of counties, cities, special districts, school districts, and state agencies, including single audits.

Technical experience

- Governmental audits
 - Counties
 - Cities
 - State departments
 - Water, fire, park, and sanitation districts
 - School districts
 - Nonprofit organizations
- Single audits performed under the Uniform Guidance

Education and professional involvement

- Master of accounting from Saint Louis University, St. Louis, Missouri
- Bachelor of science in accounting from Saint Louis University, St. Louis, Missouri
- Certified Public Accountant in the state of Colorado
- American Institute of Certified Public Accountants





Kendall Haffner

CLA (CliftonLarsonAllen LLP)

Assurance Senior
Broomfield, Colorado

303-265-7831
kendall.haffner@CLAconnect.com



Profile

Kendall is a senior with more than three years of regulated industry auditing experience. Her industry specialization includes audits of counties, cities, water districts, school districts, and state agencies, including single audits. Her wealth of knowledge, attention to detail, and years of experience make Kendall a valued part of our team.

Technical experience

- Governmental Audits
 - Counties
 - Cities
 - State departments
 - Water districts
 - School districts
 - Nonprofit organizations
- Single audits performed under the *Uniform Guidance*

Education and professional involvement

- Master of accountancy with an assurance specialization and fraud certificate from Coastal Carolina University, South Carolina
- Bachelor of science in accounting from Coastal Carolina University, South Carolina





Michael S. Nyman, CPA, CISA, CISSP, CITP, CRISC

CLA (CliftonLarsonAllen LLP)

Signing Director, Information Technology
Phoenix, Arizona

602-266-2248
michael.nyman@CLAconnect.com



Profile

Mike has more than 25 years of experience in planning, developing, performing, supervising, and reviewing information system audits for external financial audits and co-sourced internal audit departments. This includes leading and managing Sarbanes/Oxley Internal Control audits from both management's assessment and the external audit. Mike has served as a specialty advisory services senior manager in the Phoenix office since 2008. Prior to joining CLA, Mike was with a Big 4 firm in Phoenix, serving as a technology and security risk services senior manager from 1997 to 2008.

Mike has a working knowledge of the information systems auditing standards as published by the Information Systems Audit and Control Association. He has significant knowledge and experience with the concepts, terminology, capabilities, and application of business and control risk associated with various information systems architectures. Mike has an in-depth understanding of complex business processes with the underlying information security and control issues and is able to concisely and effectively communicate them to the internal and external parties. In addition, he has a well-rounded IT background of infrastructure and development management.

Technical experience

- Director for CLA for the System and Organizational Control (SOC) reporting group
- Senior Information Technology assurance manager for the Mountain West region of CLA and Arizona leader of the technology assurance practice.
- Managed the information technology audit portion including the SOX portion of external audit for 20+ SEC clients (Starwood, Hyperion, Microchip, Grand Canyon University, Inter-Tel) and managed the information technology audit portion including the SOX portion of internal audits for five clients (Giant, Northrop Grumman, Blood Systems)
- Managed SOC 1 and 2/SAS 70 engagements for 20 different SOC 1 and SOC 2/SAS 70 reports where we evaluated internal controls at various types of industries (Starwood, Blue Cross Blue Shield of Arizona, Hewlett-Packard, and Symantec)
- Supervised IT audits (performed over Government Audit Standards) of governmental agencies and nonprofit agencies.
- Supervised and performed various security assessments at various credit unions and financial institutions, as well as other industries
- Supervised and performed other IT services like internal audits, IT general and application controls assessments and IT risk assessments



Education and professional involvement

- Master's degree in information technology from Brigham Young University, Provo, Utah
- Bachelor of science in accounting from Brigham Young University, Provo, Utah
- Certified Public Accountant
- Certified Information Systems Auditor
- Certified Information Systems Professional
- Certified Information Technology Professional
- Certified in Risk and Information Systems Control
- American Institute of Certified Public Accountants
- Arizona Society of Certified Public Accountants
- Information Technology Steering Committee Member (2011 - present)
- Information Technology Steering Committee Chair (2014 - present)
- Information Systems Audit Control Association
- International Information Systems Security Certification Consortium

Civic organizations

- Brigham Young University College of Information System's Advisory, *Board Member* (2008 - present)
- Arizona State University College of Information System's Professional Advisory, *Board Member* (2003 - present)
- Boy Scouts of America, *Scout Leader* (2006 - present)

[CLAconnect.com](https://www.claconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://www.claglobal.com/disclaimer).
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



B. Peer review report





Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1[®] and SOC 2[®] engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
Charlotte, North Carolina
November 18, 2022

cbh.com



C. Responder's Warranties



APPENDIX A

RESPONDER'S WARRANTIES

- A. Responder warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof, and that proof of such coverage will be provided upon request.
- B. Responder warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of Laramie County.
- C. Responder warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: 

Name (typed): Paul Niedermuller, CPA

Title: Principal

Firm: CLA (CliftonLarsonAllen LLP)

Date: March 25, 2024

