

**NON-ATTEST ACCOUNTING/CONSULTING SERVICES AGREEMENT FY 2025**  
**Between LARAMIE COUNTY, WYOMING and**  
**CAC ADVISORS**

THIS AGREEMENT is made and entered into by and between Laramie County, Wyoming, P. O. Box 608, Cheyenne, Wyoming 82003-0608, (hereinafter, "COUNTY"), and CAC Advisors, 1740H Dell Range Blvd. Unit 133, Cheyenne, WY 82009 (hereinafter, "CAC") (hereinafter, collectively referred to as "The Parties"). The Parties agree as follows:

**I. PURPOSE**

The purpose of this Agreement is for CAC to provide year-end bookkeeping and accounting services for various County component units in preparation of Laramie County's annual financial statement and compliance report for the end of the fiscal year, pursuant to the document known as "Proposal of Accounting Assistance Services to Laramie County Component Units" dated July 7, 2025, attached and incorporated herein as 'Attachment A' (hereinafter, "Attachment").

**II. TERM**

This Agreement shall commence on the date last executed by the duly authorized representatives of the parties to this Agreement and shall remain in full force and effect until completely performed or terminated by either Party in accordance with the terms herein.

**III. RESPONSIBILITIES OF COUNTY**

1. COUNTY agrees to pay CAC ten thousand one hundred forty dollars (\$10,140.00) the "Total Estimated Hours & Fees" per Agreement, not to exceed fourteen thousand forty dollars (\$14,040.00) which is the "All-Inclusive Maximum Price" for the services, including both optional items, per Agreement.
2. CAC shall bill COUNTY by detailed invoice submitted to the 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. RESPONSIBILITIES OF CAC**

1. CAC shall provide non-attest accounting assistance necessary for inclusion of component-unit information in Laramie County's annual financial statements, together with limited consulting support as requested by County staff.
2. CAC shall provide services per the Scope of Work of Attachment.

3. CAC shall retain all working papers and reports at CAC's expense for three (3) years after. CAC 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 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

## **V. GENERAL PROVISIONS**

1. **Independent Contractor:** The services to be performed by CAC are those of an independent contractor and not as an employee of COUNTY. CAC is not eligible for Laramie County Employee benefits and will be treated as an independent contractor for federal tax filing purposes. CAC 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. CAC is free to perform the same or similar services for others.

2. **Acceptance Not Waiver:** COUNTY approval of the reports, and work or materials furnished hereunder shall not in any way relieve CAC of responsibility for the technical accuracy of the work. COUNTY 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.

3. **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.

4. **Entire Agreement:** This Agreement (5 pages) and Attachment "A" (4 pages) represent the entire and integrated agreement and understanding between the parties and supersedes all prior negotiations, statements, representations and agreements, whether written or oral.

5. **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.

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

7. **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 that the provisions of this Agreement are fully severable.

8. 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 CAC and to COUNTY in executing this Agreement. This provision is not intended nor shall it be construed to waive COUNTY's governmental immunity as provided in this Agreement.

9. Contingencies: CAC 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.

10. 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.

11. 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.*, and/or any properly promulgated rules and regulations relating thereto.

12. Governmental/Sovereign Immunity: COUNTY does not waive its Governmental/Sovereign Immunity, as provided by any applicable law including W.S. ' 1-39-101 *et seq.*, 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.

13. Indemnification: To the fullest extent permitted by law, CAC agrees to indemnify and hold harmless 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 by or on behalf of CAC for COUNTY except to the extent liability is caused by the sole negligence or willful misconduct of COUNTY or its employees. These provisions apply and are not abrogated regardless of whether or not the CAC has obtained or has insurance coverage in accord with the requirements contained herein. To wit: Inadequacy, failure to obtain, withdrawal, limitations or absence of insurance coverage does not abrogate or modify in any way CAC's obligation under the instant indemnification provision herein.

15. 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.

16. Conflict of Interest: COUNTY and CAC affirm, to their knowledge, no CAC employee has any personal beneficial interest whatsoever in the agreement described herein. No staff member of CAC, 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.

17. 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.

18. Limitation on Payment: 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 CAC, the Agreement may be terminated by COUNTY at the end of the period for which funds are available. COUNTY shall notify CAC 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 COUNTY knows of the shortage at least thirty (30) days in advance. No penalty shall accrue to COUNTY in the event this provision is exercised, and 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 COUNTY to terminate this Agreement in order to acquire similar services from another party.

19. 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.

20. Compliance with Law: The parties agree that they shall comply with all applicable laws, regulations and ordinances, whether Federal, State or Local.

**[Signatures on following page]**

**NON-ATTEST ACCOUNTING/CONSULTING SERVICES AGREEMENT FY 2025**  
**Between LARAMIE COUNTY, WYOMING and**  
**CAC ADVISORS**

**Signature Page**

LARAMIE COUNTY

By: \_\_\_\_\_ Date \_\_\_\_\_  
Chairman, Laramie County Board of Commissioners

ATTEST:

By: \_\_\_\_\_ Date \_\_\_\_\_  
Debra Lee, Laramie County Clerk

CONTRACTOR: CAC ADVISORS

By: James Childress Date 8/14/25

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

REVIEWED AND APPROVED AS TO FORM ONLY:

By:  \_\_\_\_\_ Date 8/14/25  
Laramie County Attorney's Office

**ATTACHMENT A**

## CAC Advisors

1740H Dell Range Blvd. Unit 133  
Cheyenne, WY 82009

307-220-2892

james@childresscpa.com

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July 7, 2025

Laramie County Clerk's Office  
Attn: Stanley Walker  
PO Box 608  
Cheyenne, WY 82003

To the honorable County Commissioners and County Clerk,

Thank you for requesting a proposal of services from my firm. I very much enjoyed working with everyone in Laramie County (County) and the component units of the County in the last handful of years and would consider it a privilege to repeat and improve on the process.

I have a wide range of experience over the last 20 years in audit preparation, non-attest work, component unit work and a variety of tasks in accounting consulting. I am happy to introduce you to members of my team who bring further experience to you, in educating, creating and implementing corrections and efficiencies to accounting and reporting systems. Between us all we have the breadth and depth of experience, education and understanding to serve you in your reporting needs.

I and my team fully understand all the tasks required to be performed in accordance with the requested engagement and are able to perform them for the component units of the County.

We appreciate your consideration of this proposal. If we may assist you in any way in coming to your choice of the best firm for the job, please do not hesitate to ask.

Respectfully yours,



James Byron Childress  
Certified Public Accountant

## CAC Advisors

1740H Dell Range Blvd. Unit 133  
Cheyenne, WY 82009

### Proposal of Accounting Assistance Services to Laramie County Component Units

Date

**July 7, 2025**

Services Performed By:

CAC Advisors  
1740H Dell Range Blvd. Unit 133  
Cheyenne, WY 82009

Services Performed For:

Laramie County  
Attn: Stanley Walker  
PO Box 608  
Cheyenne, WY 82003

The below is meant to serve as an overall descriptor of the items outlined in the request, in the order described in the request. Should any additional concerns arise, please do not hesitate to contact us with any questions you may have.

### Independence

CAC Advisors (AKA Childress Accounting and Consulting) has no professional or business relationships with Laramie County, its elected officials, employees, or any of its agencies or potential component units, nor has James Childress, CPA nor any of his Team members had similar relationships during any of the past five years. No relationships appear to exist that would constitute any conflict in the performance of the duties required.

### License to Practice in Wyoming

CAC Advisors, and James Childress, CPA are both licensed to practice as a firm, and individual in the State of Wyoming.

### Firm Qualifications and Experience

A. Neither James Childress, CPA nor CAC Advisors have a record of substandard audit or accounting work and have not been involved in any lawsuits with any governmental entities, nor have they ever been dismissed from an engagement with any governmental entity.



B. Both James Childress, CPA and CAC Advisors meet all specific qualification requirements imposed by federal and state laws and regulations required by the requested procedures.

C. CAC Advisors is a growing firm that is focused on maintaining and improving the services we provide. In the prior year, we performed this Non-Attest service for the component units of the County and prior to that James Childress, CPA did. I have contacted the below entities and requested they serve as a reference for me in this work, as it most directly pertains to the County's RFP. Feel free to contact them to gain a better understanding of the service we provide:

Client	Engagement Type	Years Served	Reference
MMBBQ	Full-Service Accounting & Tax	2023-Present	Jacob Hunter – 512-586-8060
Ignite a Path to Wellness	Full-Service Accounting & Tax	2022-Present	Annette Perry – 253-348-6548

E. Neither James Childress, CPA nor CAC Advisors, have ever been subject to any disciplinary action by the Wyoming Board of Certified Public Accountants or any other state or federal regulatory body or professional organization.

## Engagement Overview

**Objective.** Provide non-attest accounting assistance necessary for inclusion of component-unit information in Laramie County's annual financial statements, together with limited consulting support as requested by County staff.

### Scope of Work.

1. Gather trial balances and supporting schedules from component units.
2. Reconcile balances to subsidiary ledgers and prior-year audited statements.
3. Prepare adjusting journal entries and roll-forward schedules.
4. Draft combining statements and note disclosures for County inclusion.
5. Consult with component-unit staff on accounting corrections or process improvements (up to 10 hours included).
6. Support County management and external auditors during review and fieldwork.

7. Develop detailed written procedures and screen-recorded training videos for each task area, then guide County finance staff through hands-on implementation so they can assume the work internally going forward.

## Proposed Cost

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All work will be performed at a blended rate of \$195 per hour.

Component Unit	Estimated Hours	Estimated Fees
Library System	18	\$3,510
Senior Services Board	5	\$975
Landfill Board	24	\$4,680
Recreation Board	5	\$975
<b>Total Estimated Hours &amp; Fees</b>	<b>82</b>	<b>\$10,140</b>
Optional Component-Unit Consulting (10 hrs)	10	\$1,950
Optional Integration into County Processing (10 hrs)	10	\$1,950
<b>All-Inclusive Maximum Price (with both optional items)</b>		<b>\$14,040</b>

*Note: Optional hours will be used only at the County's request.*

Consulting work, which may be required outside the above scope of work and unrelated to production of the financial statements for the County will be billed at the standard hourly rates, as stated above.

Upon acceptance, CAC Advisors will submit an initial retainer invoice for \$5,000 to initiate services, and then bill based on progress completed through each subsequent month following initiation of the project.

**Delivery Guarantee.** Should CAC Advisors fail to complete all required deliverables on or before September 30, 2025, the all-inclusive maximum fee will be reduced by \$1,500 for each successive 14-calendar-day period (or portion thereof) of delay. Reductions cease once all work is delivered and shall not reduce the total fee below \$9,000.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

James Byron Childress, CIA

Title: \_\_\_\_\_

President

Firm: \_\_\_\_\_

CAC Advisors

Date: \_\_\_\_\_

June 7, 2025