

NON-ATTEST ACCOUNTING SERVICES AGREEMENT FY 2019
Between
LARAMIE COUNTY, WYOMING and
CHILDRESS ACCOUNTING AND CONSULTING

THIS AGREEMENT is made and entered into by and between Laramie County, Wyoming, 310 W. 19th St., Suite 300, Cheyenne, Wyoming 82001 ("COUNTY"), and Childress Accounting and Consulting, 1740H Dell Range Blvd. Unit 133, Cheyenne, Wyoming 82009 ("CONTRACTOR"). The parties agree as follows:

I. PURPOSE

The purpose of this Agreement is to obtain bookkeeping and accounting services as enumerated in the "Scope of Service" as Attachment A to this Agreement under the non-attest/agreed upon procedures rules of the American Institute of Certified Public Accountants (AICPA) in the preparation of Laramie County's annual financial statement and compliance report for the fiscal year ending December 31, 2019.

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 September 30, 2019.

III. PAYMENT

COUNTY shall pay CONTRACTOR an amount not to exceed Eleven Thousand Two Hundred Two Dollars (\$11,202) for the services described in this Agreement. Payment includes all out of pocket expenses, including, but not limited to report production, word processing, postage and travel. Any additional consulting services, if requested by COUNTY, shall be billed at an hourly rate agreed to between the parties through an amendment to this Agreement. CONTRACTOR 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 CONTRACTOR

1. CONTRACTOR shall provide assistance in preparing year end trial balances, gathering data, and proposing adjusting journal entries to enable the preparation of the COUNTY'S annual financial report. This work will include assisting the accounting staff of the COUNTY'S component units as listed Section III, Paragraph H. of the Request For Proposal complete year-end accounting, including reconciling fund equity to the prior year audited financial statement, preparing a trial balance, gathering information for proper disclosure of debt, assets, and depreciation necessary for preparation of the COUNTY'S financial report.

2. CONTRACTOR shall hold an entrance conference no later than August 15, 2018, progress conferences as requested by COUNTY or CONTRACTOR and an exit conference at the conclusion of the services to discuss the reports as required in this AGREEMENT.

3. CONTRACTOR shall, prepare the following reports in printed and electronic format:

a. adjusted trial balances for all component units not having an independent audit;

b. any observed instances of noncompliance with federal and state grant requirements, noncompliance with GAGAS on internal controls related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance which could have a material effect on the financial statements in accordance with the Government Auditing Standards;

c. any observed irregularities and illegal acts;

d. significant accounting adjustments;

e. disagreements with management;

f. difficulties encountered in performing the engagement; and

g. recommendations to improve the efficiency in accounting systems and processes.

6. All trial balances shall be due by September 22, 2019.

7. 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. It is agreed that finished or unfinished documents, data or reports, prepared by CONTRACTOR under this contract shall be considered the property of the COUNTY and upon completion of the services to be performed, or upon termination of this Agreement for cause, or for the convenience of the COUNTY, will be turned over to the COUNTY. 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

8. CONTRACTOR shall retain ownership of all methodologies, work programs, software and intellectual property that is developed by CONTRACTOR which is proprietary. The date promulgated by CONTRACTOR shall become the property of the COUNTY.

9. CONTRACTOR may terminate this agreement with notice to the County if continuation of the services provided under this agreement would cause contractor to violate any law or statute within the State of Wyoming or any rule promulgated by the Wyoming Board of Accountancy or the American Institute of Certified Public Accountants.

10. In the event that CONTRACTOR, after making best efforts to secure cooperation, encounters a lack of cooperation, participation or access to needed documentation from any of the component units, CONTRACTOR shall report this lack of cooperation or participation in writing to the Laramie County Clerk. In the event that COUNTY is unable to resolve the lack of cooperation or participation, CONTRACTOR is free to indicate in any final report or correspondence, inaccuracies and/or limitations in its final product which may have resulted from the lack of cooperation or participation.

V. RESPONSIBILITIES OF COUNTY

1. COUNTY shall make all management decisions and perform all management functions.

2. COUNTY shall designate an individual with suitable skill, knowledge, or experience to oversee the accounting services and any other non-attest services provided and for evaluating the adequacy and results of those services.

3. COUNTY shall establish and maintain internal controls, including monitoring ongoing activities; select and apply accounting principles; and prepare the financial statements and compliance report of COUNTY and its component units.

4. COUNTY shall be responsible for COUNTY'S accounting function and the accuracy of the data used by CONTRACTOR to meet CONTRACTOR'S responsibilities.

5. COUNTY shall be responsible for all items that will be audited.

VI. GENERAL PROVISIONS

1. Independent Contractor: The services to be performed by CONTRACTOR are those of an independent contractor and not as an employee of COUNTY. CONTRACTOR is not eligible for Laramie County Employee benefits and will be treated as an independent contractor

for federal tax filing purposes. 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.

2. Acceptance Not Waiver: COUNTY approval of the reports, and work or materials furnished hereunder shall not in any way relieve CONTRACTOR 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 (7 pages) represents the entire and integrated agreement and understanding between the parties and supersedes all prior negotiations, statement, 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 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 CONTRACTOR and to COUNTY in executing this Agreement. This provision is not intended nor shall it be construed to waive COUNTY's governmental immunity as provide in this Agreement.

9. Contingencies: 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 aware 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 for 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.

12. Governmental/Sovereign Immunity: 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.

13. Indemnification: To the fullest extent permitted by law, CONTRACTOR 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 CONTRACTOR for COUNTY except to the extent liability is caused by the sole negligence or willful misconduct of COUNTY or its employees. CONTRACTOR shall carry liability insurance sufficient to cover its obligations under this provision and provide COUNTY with proof of such insurance.

14. 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 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.

15. Conflict of Interest: 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 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.

16. 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 restriction, 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.

17. 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 CONTRACTOR the Agreement may be terminated by COUNTY at the end of the period for which funds are available. COUNTY shall notify CONTRACTOR at the earliest possible time of

the services which will or may be affected by a shortage of funds. At the earliest possible time means at least thirty (3) 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.

18. 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 who intended at such parties' address listed herein or when personally delivered to such party. A party may change its address for notice hereunder by giving written notice to the other party.

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NON-ATTEST ACCOUNTING SERVICES AGREEMENT FY 2018
Between
LARAMIE COUNTY, WYOMING and CHILDRESS ACCOUNTING AND
CONSULTING
Signature Page

LARAMIE COUNTY, WYOMING

BY: _____
Linda Heath, Laramie County Commissioners


DATE: _____

ATTEST:

BY: _____
Debra Lee, Laramie County Clerk

DATE: _____

CONTRACTOR: **CHILDRESS ACCOUNTING AND CONSULTING**

BY:  _____
Printed name: James Childress
Title: President

DATE: 4/12/19

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

REVIEWED AND APPROVED AS TO FORM ONLY:

BY:  _____
Laramie County Attorney's Office

DATE: 4/15/19

Childress Accounting and Consulting

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

307-220-2892

jamesbchildress@me.com

March 15, 2019

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 prior year, and would consider it a privilege to repeat and improve on the process.

I have been working for small firms (quite small) for the majority of my career. This has caused me, by necessity, to become a jack of all trades (accounting, at least). I have quite a well-rounded skill set, steering me to be an ideal choice in matters of accounting consulting, that being the avenue you have requested this work in. Simply put, I have the varied background to serve a variety of components in a variety of component industries, and locations, with varying levels of financial and accounting competency, in a way that leaves them feeling *served*, and having their concerns moved forward, while at the same time the larger considerations of county-wide financial reporting are being met.

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

I appreciate your consideration of this proposal. If I 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

Childress Accounting and Consulting

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

Proposal of Accounting Assistance Services to Laramie County Component Units

Date

March 15, 2019

Services Performed By:

Childress Accounting and Consulting
1740H Dell Range Blvd. Unit 133
Cheyenne, WY 82009

Services Performed For:

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

This Proposal is issued pursuant to the RFP prepared by Laramie County and submitted to my office. 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 me with any questions you may have.

Independence

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 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

Childress Accounting and Consulting, and James Childress, CPA are both licensed to practice as a firm, and individual in the State of Wyoming. Excerpts from the Wyoming Board of Certified Public Accountants website regarding same are attached as Appendix B to this document, found on page 5.

Firm Qualifications and Experience

A. Neither James Childress, CPA nor Childress Accounting and Consulting 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 Childress Accounting and Consulting meet all specific qualification requirements imposed by federal and state laws and regulations required by the requested procedures.

C. The resume for key personnel, that being James Childress, CPA is attached as Appendix C to this document, Page 6.

D. While Childress Accounting and Consulting is new, James Childress, CPA is not. In the prior year, James Childress, CPA performed this Non-Attest service for the component units of the County. 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 I provide:

Client/Contact	Scope/Contact Title	Date	Position/Client Telephone Number
Cheyenne Regional Airport Board Tim Barth	Audit/Consulting Executive Director	2005-2018	All functions, staff through principal 307-634-7071
South Cheyenne Water and Sewer District Dena Hansen	Audit/Consulting Operations Manager	2005-2018	All functions, staff through principal 307-635-5608

Additionally, I would encourage you to contact the following component units of the County. They will surely advise you of how I worked with them in the performance of the prior year's engagement and helped them accomplish what they needed:

Cecilia Smock	Laramie County Weed and Pest	307-245-3213
Nancy McDonald	Eastern Laramie County Solid Waste	307-547-3791
Jani Jones	Laramie County Fair	307-633-4670

E. Childress Accounting and Consulting has completed its first engagement review on June 15, 2018. A copy of this is attached as the final pages of this proposal.

F. Neither James Childress, CPA nor Childress Accounting and Consulting, 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.

Proposed Cost

Below are the standard tasks required for the production of the information required to be included in the County financial statements from the component units, estimated hours, and estimated fees across each. This is calculated using the standard hourly rate of \$175. As requested by County staff, an additional 5 hours for component unit consulting has been added to the All Inclusive Maximum Price. These billable hours are considered adjunct to the primary engagement, and shall be assigned at the discretion of County staff.

	Weed and Pest	Library System	Fair Board	Department of Health	Landfill Board	Recreation Board	Juvenile Services JPB
Compile and Distribute Prepared By Client(PBC) List.	0.50	0.60	0.00	0.75	1.00	0.30	0.50
Review client PBC response, request additional items as necessary.	0.50	0.50	0.00	0.50	0.75	0.10	0.50
Prepare Adjusting Journal Entries and supporting workpapers from client PBC response.	3.00	5.00	1.50	6.00	7.00	0.30	4.00
Compile Adjusted Trial Balance.	0.50	0.50	1.00	0.50	0.50	0.50	0.50
Prepare Required Disclosures and associated Schedules.	1.10	2.50	1.00	1.50	2.00	0.10	1.00
Conference with County Finance Dept. for CAFR recording and disclosures.	0.50	1.00	0.00	1.00	1.50	0.30	0.30
Exit Conference with Client to review/input adjusting journal entries.	1.50	0.10	0.00	2.00	2.50	0.30	1.50
	Hours		Estimated Fees				
Weed and Pest	7.60		\$		1,330		
Library System	10.20				1,785		
Fair Board	3.50				613		
Department of Health	12.25				2,144		
Landfill Board	15.25				2,669		
Recreation Board	1.91				334		
Juvenile Services JPB	8.30				1,453		
Total Estimated Hours and Fees	59.01						
Optional, 5 hours Component Unit Consulting					875		
All-Inclusive Maximum Price			\$		11,202		

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 rate of \$175.

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):

James Byron Childress, CPA

Title:

President

Firm:

Childress Accounting and Consulting

Date:

March 15, 2019

Appendix B: Licenses to Practice

Firm:

Firm Results

Firm Name: Childress Accounting and Consulting

Address: 1740 H Dell Range, #133
Cheyenne, WY
82009 (307) 220-2892

Office:

Status: C C-Current E-Expired X-Pending W-Withdrawn S-Suspended R-Revoked M-Mobility

Expiration Date: Dec.31, 2019

Discipline: No

If yes, review the [Disciplinary Actions Document](#). If no information appears on the list, [contact the board office](#).

Individual:

Certificate Holder Results

Name: Childress, James Byron

Address: 1740H Dell Range Blvd. Unit 133
Cheyenne, WY
82009 (307) 220-2892

Status: A A-Active D-Deceased E-Expired I-Inactive M-Mobility R-Revoked S-Suspended U-Deceased W-Withdrawn X-Pending Y-Retired Z-Surrendered

Certificate #: 2319

Expiration Date: Dec.31, 2019

Certificate Date: 01/01/2006

Discipline: No

If yes, review the [Disciplinary Actions Document](#). If no information appears on the list, [contact the board office](#).

Ethics Due Date 12/31/2021

Appendix C:

Professional Resume: James Childress, CPA



James Childress has been providing accounting services for construction, governmental, non-profit, and other industry clients since January of 2003. During that time, he has served as manager and director for three audit firms, and has had the system of audit quality control peer reviewed as many times, with positive results. He has also performed work in the areas of taxation for individuals and businesses across a variety of industries, bookkeeping and payroll services, software conversions, financial modelling for budget and cash flow forecasting, internal control design and testing, and much, much more!

He prides himself on removing barriers between himself and his clients, whether they be due to financial competency, or the oft-potentiality for auditing relationships to appear adversarial. The greatest compliment he feels he ever received was when a client told him “You make the audit fun!” Surely, this was a rare critique in a profession that often finds themselves at odds with those they are attempting to serve. Achieving this, while also achieving high marks in several peer reviews is a clear indicator of a high level of service in the accounting profession.

Above all, quality is always at the forefront in his mind, and his attention to detail has seen him work tirelessly with continued attention on a daily basis to the tasks at hand. He regards his quality of work as a personal commitment, beyond the one he makes for his clients, and being a standard he has set for himself, by himself. As enjoyable as it may be to work with someone, quality must come first, and his clients know and appreciate this aspect of their professional relationship.

His initial training was at the University of Northern Colorado, where he received a Bachelors in Business Administration, emphasis in Accounting, with magna cum laude honors. He is certified to practice in Colorado and Wyoming, and is a member of the American Institute of Certified Public Accountants. He enjoys participation in several community organizations.

WILLIAM G. LAJOIE, P.C.
CERTIFIED PUBLIC ACCOUNTANT
6601 SOUTH UNIVERSITY BLVD.
CENTENNIAL, COLORADO 80121
(303) 798-4250
FAX (303) 795-1876

**Report on the Firm's Conformity With Professional Standards on
Engagements Reviewed**

June 15, 2018

To the Owner of
Childress Accounting and Consulting and the
Peer Review Committee of the Nevada Society of Certified Public Accountants

I have reviewed selected accounting engagements of Childress Accounting and Consulting (the firm) issued with periods ending during the year ended October 31, 2017. My 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 an Engagement Review as described in the Standards may be found at www.aicpa.org/prsummary.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

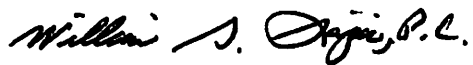
Peer Reviewer's Responsibility

My responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, I express no opinion or any form of assurance on that system.

Conclusion

Based on my review, nothing came to my attention that caused me to believe that the engagements submitted for review by Childress Accounting and Consulting issued with periods ending during the year ended October 31, 2017, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Childress Accounting and Consulting has received a peer review rating of *pass*.

A handwritten signature in black ink, reading "William G. Lajoie, P.C." in a cursive style.

William G. Lajoie, P.C.