

NON-ATTEST ACCOUNTING SERVICES AGREEMENT FY 2024

Between

LARAMIE COUNTY, WYOMING and RLR, 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 RLR, LLP, PO Box 483, Cheyenne, Wyoming 82003 (“CONTRACTOR”). The parties agree as follows:

I. PURPOSE

The purpose of this Agreement is to obtain non-attest accounting services as described in the “Proposal for Non-Attest Accounting Services” referred to as Attachment A to this Agreement, and incorporated into this Agreement by this reference, in preparation of Laramie County’s annual financial statement and compliance report for the fiscal year ending June 30, 2024.

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 completion or terminated by either party as provided herein.

III. PAYMENT

The COUNTY shall pay CONTRACTOR an amount not to exceed twenty-six thousand, eight hundred dollars (\$26,800.00) for the services described in Attachment A, which is fully incorporated into this Agreement by this reference. Payment includes all out of pocket expenses, including, but not limited to assistance with the preparation of financial and compliance report, word processing, postage and travel. Any additional consulting services, if requested by COUNTY shall be billed at an hourly rate agreed upon by the parties through an amendment to this Agreement.

The 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 bookkeeping/accounting services in preparing the COUNTY’S annual general purpose financial and compliance report including any of its combining and individual fund and account group financial statements and schedules in accordance with Generally Accepted Governmental Accounting Standards including required notes, required supplementary information, and required reporting for federal and state grants. This financial report will then be audited by an independent accounting firm in accordance with auditing standards generally accepted in the United States of America; the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 as

amended and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-profit Organizations, as well as any additional requirements of the State of Wyoming Department of Audit and other state agencies and departments and the provisions contained in this request for proposal.

2. CONTRACTOR shall provide assistance in preparing the COUNTY'S schedule of federal financial expenditures.

3. 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.

4. CONTRACTOR shall hold an entrance conference no later than August 15, 2024, 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.

5. CONTRACTOR shall provide the following non-attest account services for Laramie County for the year ending June 30, 2024:

a. Assistance with Financial and Compliance Report and Preparation – CONTRACTOR will assist the County with its preparation of the County's annual financial and compliance report in accordance with accounting principles generally accepted in the United States of America (GAAP) as of and for the year ended June 30, 2024. This will include the review of trial balances, gathering data, proposing journal entries, review of the general purpose financial and compliance report, including its combining and individual fund and account group financial statements and schedules, gathering information for proper disclosure of debt, assets and depreciation, review of note disclosures, and recommendation of proposed changes to the financial statements and required note disclosures. The services will not include the compilation or issuance of financial statements and required disclosures.

b. Assistance with GASB 68 Calculations and Disclosures for Component Units (new service in 2024 proposal) – we will assist the County in the calculation of net pension liabilities/assets for the Weed and Pest Control, Library System, Health Board and Landfill Board component units in accordance with GASB 68. We will also assist the County with the related financial statement disclosures required by GASB 68 for these component units.

c. Assistance with Schedule of Expenditures of Federal Awards (SEFA) Preparation – CONTRACTOR will assist the County in the preparation of its SEFA for the fiscal year ending June 30, 2023, including the reconciliation of federal expenditures to the underlying accounting records, identification of missing federal expenditures on the accrual of accounting, and identification of improperly included amounts in the SEFA. CONTRACTOR will make recommendation of proposed adjustments to the SEFA and/or the underlying accounting records, as considered necessary.

d. Assistance with IRS Form 1099 Filing—as needed, we will assist the County with the electronic filing of 1099 forms for the calendar year ending December 31, 2024.

e. The non-attest account services to be provided by CONTRACTOR do not constitute an audit, review, compilation or any other form of attestation service over the financial records and internal control system of Laramie County and its component units. The services provided by CONTRACTOR will not include a written accountants' report, or the issuance of financial statements of Laramie County or its component units.

6. All draft reports shall be due by October 6, 2024 and final reports shall be due by December 31, 2024.

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 data produced by CONTRACTOR on behalf of the COUNTY 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.

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 date 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) and Attachment A (10 pages) represent 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 through 1-39-121, 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.

[The remainder of this page was intentionally left blank]

NON-ATTEST ACCOUNTING SERVICES AGREEMENT FY 2024
Between
LARAMIE COUNTY, WYOMING and RLR, LLP.

Signature Page

LARAMIE COUNTY, WYOMING

BY: _____
Chairman, Laramie County Commissioners

DATE: _____

ATTEST:

BY: _____
Debra Lee, Laramie County Clerk

DATE: _____

CONTRACTOR: RLR, LLP

BY: Joseph Hoefler
Printed name: Joseph Hoefler
Title: Partner

DATE: 05/20/2024

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: 5-22-24

Laramie County
Proposal for Non-Attest Accounting Services
June 30, 2024

(MASTER COPY)



May 16, 2024

Mr. Stanley Walker
Laramie County Clerk's Office
P.O. Box 608
Cheyenne, Wyoming 82003-0608

Dear Stanley,

Thank you for the opportunity to submit a proposal to perform non-attest accounting services for Laramie County for the year ended June 30, 2024.

At RLR, LLP, we are proud of the exceptional level of service we are able to provide our clients. We believe exceptional service is defined by the establishment of superior working relationships with our clients that promote the highest levels of integrity, honesty and confidentiality. That's why we believe it is very important to get to know your people and your mission, so that we can best serve Laramie County.

You will receive the utmost in a quality professional services team who are specially trained to add value to the professional services we provide by making observations and recommendations that will improve the operations and use of resources for your organization.

REQUEST FOR PROPOSAL

According to the terms of your request for proposal, Laramie County is requesting assistance with the preparation of its annual financial and compliance report and anticipates that one of the final products of the engagement would be a draft financial report in printed and electronic format. Based on our discussion with you, the engagement will not include the compilation of the financial statements and required note disclosures by RLR, LLP. It is our understanding that the financial statements will be prepared by management of Laramie County, and our role will be limited to providing assistance, compiling supporting disclosure information, recommendations and guidance in your preparation of the financial statements.

INDEPENDENCE

We have determined that RLR, LLP is not independent with respect to Laramie County and its component units as of the date of this proposal. We have previously provided non-attestation and consulting services to Laramie County for the years ended June 30, 2016 through 2023. In addition, we are currently providing financial statement audit services for Cheyenne LEADS, and accounting services for Cheyenne Regional Medical Center Foundation. In addition, Robert Dickerson, partner with RLR, LLP, currently serves on the Board of Directors for the Laramie County Library.

We are independent with respect to Cheyenne LEADS, however we are not independent as it relates to the accounting services we provide to the Foundation. We do not believe the nature of our relationship with the Foundation impairs our independence as it relates to the professional services you have requested. However, we have concluded that Robert Dickerson's role with the Laramie County Library does impair our independence as it relates the County, since the Library is a component unit of the County. While we do not believe these relationships will impact our proposed services to be provided to the County, we do believe the disclosure of our relationships with these organizations is necessary to make you aware of any potential conflicts of interest that may exist with the services we propose to provide for Laramie County, and the services we have provided to organizations that may be considered to be affiliated with the County.

QUALIFICATIONS, LICENSE AND EDUCATIONAL REQUIREMENTS

Our firm's focus is directed at small and midsize organizations, from new businesses and technologies, to mature businesses with successful operations as well as tax exempt and governmental organizations. The primary staff to be assigned to this engagement, through their employment with a previous firm, have been involved in audits of significantly sized governmental organizations, including the State of Wyoming, Wyoming Department of Transportation, Wyoming Business Council, University of Wyoming, and various city and county audits as well as special purpose governmental organizations. We utilize our broad experiences with various industries including government contracts, construction, real estate, financial institutions, insurance companies, franchisors, manufacturers, professionals, and tax exempt entities to bring not only professional services necessary to comply with tax compliance reporting requirements, but ideas and assistance to develop other business aspects of your organization.

We are a regional niche CPA firm with offices in Cheyenne, Greeley and Fort Collins. Our partners and 38 team members specialize in providing professional audit, accounting and tax services to small business and tax exempt clients throughout Southeastern Wyoming and Northern Colorado. We bring the expertise and experience of a large national firm, yet provide the close personal relationship you expect from a small local firm. We believe in the value of relationships – it is our business. We view every client relationship like a partnership, and truly believe that our success is a result of your success. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen. Our continual investment of time and resources in professional continuing education, state-of-the-art computer technology and extensive business relationships is indicative of our commitment to excellence.

Joey Hoefler will be the client services partner and has overall responsibility for delivery of our professional services to your organization. Joey is responsible for providing professional services to several of our Wyoming clients. Joey is also the partner responsible for our firm's overall audit and accounting practice and monitoring our compliance with professional standards.

All of our professional staff and partners attend more than 40 hours of continuing professional education in accounting and tax topics annually, and those assigned to your engagement are "yellow book" qualified. RLR and our professionals assigned to your engagement are licensed to practice in Wyoming and we are current with all required licensing with the State of Wyoming Board of Certified Public Accountants.

EXTERNAL REVIEWS

Our firm received a "pass" rating on the peer review requirements of the American Institute of Certified Public Accountants (attached), which is the highest rating issued for peer review requirements.

Our firm does not have a record of substandard audit work, has not been involved in litigation regarding our work product and we have not been dismissed from an attestation engagement for substandard work.

Our firm has not had any audits selected for federal or state desk reviews or field reviews during the past three years. In addition, there has been no disciplinary action taken or pending against our firm during the past three years by state regulatory bodies or professional organizations.

HOW CAN YOU BE SURE OF THE QUALITY OF SERVICE WE PROVIDE?

We believe that our existing and previous client engagements will be able to provide you with the greatest assurance regarding the quality of our service and we invite you to contact any of our clients listed below. We present this particular list of clients and engagements because we believe their needs and the services we provide to them closely mirror your needs and the services we propose to you. Should you desire

additional client references, please feel free to contact us. Rob Dickerson served as the engagement partner for all engagements listed.

Laramie County Clerk
Non-attestation and Consulting
Services - June 30, 2023
Stanley Walker
Accounting Manager
(307) 633-4286

Cheyenne Regional Medical Center Foundation
Accounting/Bookkeeping Services – Ongoing
Monthly Engagement
Scott Fox
Executive Director
(307) 633-6856

Cheyenne LEADS
Audit Services – December 31, 2023
Betsey Hale
CEO
(307) 638-6000

Laramie County Conservation District
Audit Services – June 30, 2023
Kathy Cooney
Financial Director
(307) 772-2600

NON-ATTEST ACCOUNTING SERVICES

We propose the following non-attest accounting services for Laramie County for the year ended June 30, 2024:

- **Assistance with Financial and Compliance Report Preparation** – we will assist the County its preparation of the County’s annual financial and compliance report in accordance with accounting principles generally accepted in the United States of America (GAAP) as of and for the year ended June 30, 2024. This will include the review of trial balances, gathering data, proposing journal entries, review of the general purpose financial and compliance report, including its combining and individual fund and account group financial statements and schedules, gathering information for proper disclosure of debt, assets and depreciation, review of note disclosures, and recommendation of proposed changes to the financial statements and required note disclosures. Our services will not include the compilation or issuance of financial statements and required disclosures.
- **Assistance with GASB 68 Calculations and Disclosures for Component Units (new service in 2024 proposal)** – we will assist the County in the calculation of net pension liabilities/assets for the Weed and Pest Control, Library System, Health Board and Landfill Board component units in accordance with GASB 68. We will also assist the County with the related financial statement disclosures required by GASB 68 for these component units.
- **Assistance with Schedule of Expenditures of Federal Awards (SEFA) Preparation** – we will assist the County in the preparation of its SEFA for the year ended June 30, 2024, including the reconciliation of federal expenditures to the underlying accounting records, identification of missing federal expenditures on the accrual basis of accounting, and identification of improperly included amounts in the SEFA. We will make recommendation of proposed adjustments to the SEFA and/or the underlying accounting records, as considered necessary.
- **Assistance with IRS Form 1099 filing** – as needed, we will assist the County with the electronic filing of 1099 forms for the calendar year ending December 31, 2024.

The non-attest accounting services to be provided by us do not constitute an audit, review, compilation or any other form of attestation service over the financial records and internal control system of Laramie County and its component units. The services provided by us will not include a written accountants' report, or the issuance of financial statements of Laramie County or its component units.

MANAGEMENT RESPONSIBILITIES

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the accounting services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation of the financial statements and compliance report of Laramie County and its component units.

WHAT CAN YOU EXPECT FOR YOUR FEE?

- ◆ Non-attest accounting services provided by a highly qualified team.
- ◆ Recommendations for improved processes as identified by our team.
- ◆ An exit conference with management to present the results of our services.

Our fee for the services proposed is as follows:

<u>Project</u>	<u>Proposed Fee</u>
Assistance in the preparation of the financial and compliance report, and assistance with the preparation of the SEFA.	\$26,800

Our proposed total all-inclusive maximum price is expected to be \$26,800. At the conclusion of our engagement, we will provide Laramie County with all workpapers and report templates created or obtained by us.

If, upon our commencement of the engagement, we determine the condition of the accounting records will result in significantly more time than estimated, we will meet with you to discuss a revised fee estimate before any additional work is performed. Prior to beginning our work, we will meet with management to develop a schedule to outline the timing of our work and deliverables.

PRIMARY CONTACTS

Joey Hoefler, CPA is an audit partner for the firm and will take the lead role in overseeing the day to day engagement services we will provide to Laramie County. Joey has 21 years of audit and accounting experience and attends more than 40 hours of continuing professional education in audit and accounting topics. Joey is “yellow book” qualified and has extensive experience with governmental and other tax exempt organizations, as well as federal compliance auditing under the OMB Uniform Guidance. Joey’s governmental audit and accounting experience includes audits of states, universities, various counties, cities and school districts, and other special districts and component units of governmental entities. Joey is a graduate of University of Wyoming and a member of the American Institute of Certified Public Accountants.

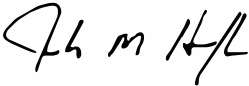
Rob Dickerson, CPA and Partner. A University of Wyoming graduate, Rob has extensive experience within a variety of industries including, construction, financial institutions, telecommunications, manufacturing, franchisors, not-for-profit organizations and governmental organizations. Rob was instrumental in providing assistance with the first Wyoming government agency to adopt Governmental Accounting Standards Board Statement No. 34 - the Wyoming Department of Transportation - and the subsequent adoption of Governmental Accounting Standards Board Statement No. 35 at the University of Wyoming. GASB 34 and 35 dramatically changed the reporting and presentation of infrastructure and capital assets for governmental entities. Rob attends more than 40 hours of continuing professional education in taxation and accounting topics every year. Rob is also experienced with providing specialized controller and chief financial officer services to clients who need a higher level of ongoing financial and business advice. Rob works closely with his clients to proactively guide them through the complex taxation, accounting issues and business concerns our clients face every day.

CONCLUSION

We believe we have demonstrated the strengths necessary and are confident you will find RLR, LLP well qualified to provide professional accounting services to Laramie County. Beyond providing these services, we believe you will find RLR, LLP is the trusted advisor you can depend on to provide value to your organization.

The terms of this proposal are good through August 31, 2024. If you have any questions or concerns regarding this proposal, please call.

Sincerely,



Joseph Hoefler, Partner

ACCEPTED AND AGREED:

Laramie County

Signature

Date

Title

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: Jh m H/L

Name (typed): Joseph Hoefler

Title: Partner

Firm: RLR, LLP

Date: May 16, 2024

Peer Review Report

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2021

To the Shareholders of
RLR, LLP
and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of RLR, LLP (the firm) in effect for the year ended May 31, 2021. 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 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 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

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

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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 RLR, LLP in effect for the year ended May 31, 2021 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*. RLR, LLP has received a peer review rating of *pass*.

Watson Coon Ryan, LLC

Watson Coon Ryan, LLC