

LARAMIE COUNTY CLERK BOARD OF COUNTY COMMISSIONERS AGENDA ITEM PROCESSING FORM

1. DATE OF PROPOSED ACTION: June 6, 2017

2. AGENDA ITEM: ☐ Appointments ☐ Bids/Purchase ☐ Claims
☒ Contracts/Agreements/lease ☐ Grants ☐ Land Use: Variances/Board App/Plats
☐ Proclamations ☐ Public Hearings/Rules & Reg's ☐ Reports & Public Petitions
☐ Resolutions ☐ Other _____

3. DEPARTMENT: County Clerk, Accounting

APPLICANT: Stanley Walker AGENT: Stanley Walker

4. Contract with Childress Accounting and Consulting for Accounting Services

Amount \$ \$10,947 From July 1, 2017 to September 30, 2017

5. DOCUMENTATION: 2 Originals

Clerks Use Only:

Commissioner

Holmes _____
Heath _____
Ash _____
Kailey _____
Thompson _____
Action _____
Postponed/Tabled _____

Signatures

Co Attny _____
Assist Co Attny _____
Grants Manager _____
Outside Agency _____

NON-ATTEST ACCOUNTING SERVICES AGREEMENT FY 2017
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~~, 2017.

June 30

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, 2017.

III. PAYMENT

COUNTY shall pay CONTRACTOR an amount not to exceed Ten Thousand Nine Hundred and Forty Seven Dollars (\$10,947) 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, 2017, 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, 2017.

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 (6 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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Between
LARAMIE COUNTY, WYOMING and CHILDRESS ACCOUNTING AND
CONSULTING
Signature Page

LARAMIE COUNTY, WYOMING

BY: _____
Troy Thompson, 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: _____

5/4/17

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

REVIEWED AND APPROVED AS TO FORM ONLY:

BY: _____
Mark Voss, Laramie County Attorney

DATE: _____