

NON-ATTEST ACCOUNTING SERVICES AGREEMENT FY 2018

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, 1620 Central Avenue, Suite 304, Cheyenne, Wyoming 82001 ("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 June 30, 2018.

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 June 30, 2019.

III. PAYMENT

COUNTY shall pay CONTRACTOR an amount not to exceed Sixteen Thousand Two Hundred Dollars (\$16,200.00) 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 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, 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.

5. CONTRACTOR shall provide the following non-attest account services for Laramie County for the year ended June 30, 2018:

a. Assistance with Financial and Compliance Report and Preparation – we 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, 2018. 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.

b. 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, 2018, 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.

The non-attest account 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.

6. All draft reports shall be due by October 6, 2018 and final reports shall be due by December 31, 2018.

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 promulgated by CONTRACTOR shall become the property of 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 (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
RLR, LLP.
Signature Page

LARAMIE COUNTY, WYOMING

BY: _____ DATE: _____
K.N. Buck Holmes, Chairman, Laramie County Commissioners

ATTEST:

BY: _____ DATE: _____
Debra Lee, Laramie County Clerk

CONTRACTOR: RLR, LLP

BY: Robert Dickerson DATE: 5/2/2018
Printed name: Robert Dickerson
Title: Partner

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

REVIEWED AND APPROVED AS TO FORM ONLY:

BY: Mark Voss DATE: 5/9/18
Mark Voss, Laramie County Attorney