

BOOKKEEPING/ACCOUNTING SERVICES AGREEMENT FY 2020

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 for the CONTRACTOR to provide year-end bookkeeping and accounting services for various County departments, as enumerated in the "Childress Accounting Services Proposal" and incorporated into this Agreement as "Attachment A," in the preparation of Laramie County's annual financial statement and compliance report for the fiscal year ending June 30, 2020.

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 of the services to be provided or terminated by either Party in accordance with the terms herein.

III. PAYMENT

COUNTY shall pay CONTRACTOR an amount not to exceed Fourteen Thousand One Hundred Ten Dollars (\$14, 110) 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 by 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 on a date agreed upon by the parties, 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 as determined by the parties.

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 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) and Attachment A (9 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 (30) days before the shortage will affect payment of claims, if COUNTY knows of the shortage at least thirty (30) days in advance. No penalty shall accrue to COUNTY in the event this provision is exercised, and COUNTY shall not be obligated or liable for any future payments due or for any damages as a result of termination under this provision. This provision shall not be interpreted or construed to permit COUNTY to terminate this Agreement in order to acquire similar services from another party.

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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CONSULTING

Signature Page

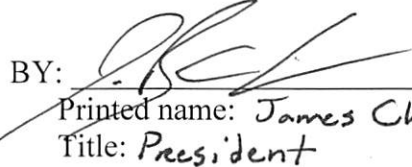
LARAMIE COUNTY, WYOMING

BY: _____ DATE: _____
Gunnar Malm, Chairman, Laramie County Commissioners

ATTEST:

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

CONTRACTOR: **CHILDRESS ACCOUNTING AND CONSULTING**

BY:  _____ DATE: 8/10/20
Printed name: *James Childress*
Title: *President*

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

REVIEWED AND APPROVED AS TO FORM ONLY:

BY:  _____ DATE: 8/12/20
Laramie County Attorney's Office

Childress Accounting and Consulting

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

307-220-2892
james@childresscpa.com

July 30, 2020

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

To the honorable County Commissioners and County Clerk,

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

I have a wide range of experience over the last 17 years in small firms and, again, in my own firm in auditing, audit preparation, non-attest work, component unit work and a variety of tasks in accounting consulting. I am happy to introduce you to members of my growing team who bring further experience to you, in educating, creating and implementing corrections and efficiencies to accounting and reporting systems (Please see bio's in Appendix C). Between us we have the breadth and depth of experience, education and understanding to serve you in your reporting needs.

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

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

Respectfully yours,



James Byron Childress
Certified Public Accountant

Childress Accounting and Consulting

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

Proposal of Accounting Assistance Services to Laramie County Component Units

Date	Services Performed By:	Services Performed For:
July 30, 2020	Childress Accounting and Consulting 1740H Dell Range Blvd. Unit 133 Cheyenne, WY 82009	Laramie County Attn: Stanley Walker PO Box 608 Cheyenne, WY 82003

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

Independence

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

License to Practice in Wyoming

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 the 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 resumes for key personnel are attached as Appendix C to this document, Page 6.

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

Client/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

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 rates of \$200 for James Childress, \$135 for Lisa Gagliano and \$75 for Cassandra Lucci. An additional 10 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.

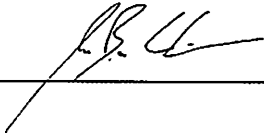
	<u>Hours</u>	<u>Estimated Fees</u>
Weed and Pest	17.00	\$ 2,370
Library System	19	2,640
Department of Health	25	3,450
Landfill Board	19	2,640
Recreation Board	6	635
Juvenile Services JPB	8	1,025
Total Estimated Hours and Fees	94	
Optional, 10 hours Component Unit Consulting		1,350
All-Inclusive Maximum Price		\$ 14,110

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

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: _____July 30, 2020_____

Appendix B: Licenses to Practice

Firm:

Name	Permit Number	Status	Expiration Date	Location	Discipline	Details
Childress Accounting and Consulting	659	Current	12/31/2020	Cheyenne, WY		Details

Permit Holder Information

Name	Childress Accounting and Consulting
Mailing Address	1740 H Dell Range, #133 Cheyenne, WY 82009
Phone	(307) 220-2892
Permit Number	659
Original Issue Date	01/01/0001
Certificate Status	Current
Certificate Expiration Date	12/31/2020

Individual:

Name	Certificate Number	Original Issue Date	Status	Location	Discipline	Details
James Byron Childress	2319	01/01/2006	Active	Cheyenne, WY		Details

Certificate Holder Information

Name	James Byron Childress, CPA
Mailing Address	1740H Dell Range Blvd. Unit 133 Cheyenne, WY 82009
Phone	
Certificate Type	Reciprocal
Certificate Number	2319
Original Issue Date	01/01/2006
Certificate Status	Active
Certificate Expiration Date	12/31/2020
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 accounting 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. 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.

Appendix C:

Professional Resume: Lisa Gagliano, EA



Lisa Gagliano has served as an accountant for construction, restaurant, and other industry clients since March of 2002. During that time, she has been department manager and controller in the private sector and an accounting manager in a public accounting firm. She has also performed work in the areas of taxation for both individuals and businesses, business and personal financial statement preparation, and bookkeeping and payroll services in addition to many other accounting tasks.

Professionally, Lisa enjoys the challenge of identifying and solving problems, listening to the needs of small business owners, helping them to develop accounting and communication skills, and making a plan to achieve desired results. The greatest compliment she has received was from a client who said, "I know more about my business after working with you for only two months, than I have in ten years!" Lisa has extensive experience in start-up businesses and those companies that need to catch-up on months or even years of bookkeeping work. Putting the client's needs first has always been her philosophy. With a professional and friendly attitude, Lisa makes the bookkeeping process understandable for clients. Her goal is to help business owners focus on their dollars and find ways to cut expenses and increase revenue while being able to enjoy life outside of their business.

Her initial training was at Southeast Technical Institute in Sioux Falls, SD, where she received Associates degrees in Business Administration and Accounting. She is licensed by the Internal Revenue Service as an Enrolled Agent and is authorized to represent taxpayers in all 50 states. She enjoys spending time outdoors with her husband and teenage son, camping near the river in the summer and skiing in the winter.

Appendix C:

Professional Resume: Cassandra Lucci, MS



Cassandra Lucci began her career as a financial service representative at a local credit union where she developed an interest in the world of finance. From that point, she pursued an education focused in accounting, earning a Bachelor of Science with Magna Cum Laude honors.

After several years providing financial services to the community and managing the credit union's bookkeeping, Cassandra earned a Master of Science in Accounting and ventured on to serve as an accountant at the corporate level for a manufacturing company in the rail industry. During this time, she developed a greater interest in the business and finance world and is currently a Doctor of Business Administration candidate.

With a desire to share the joys of finance and accounting, Cassandra takes pride in hard work, focus, and accuracy in day-to-day work in hopes of providing the best possible service. With a lifelong commitment to learning and growth, she is driven and passionate about accounting and finds delight in exploring problems and finds satisfaction in the discovery and correction of those problems.