



City of Green River
City Council Meeting
Agenda Documentation

Preparation Date: 10/12/22	Department: Finance
Meeting Date: 10/18/22	Department Head: Chris Meats
	Presenter: Chris Meats

Subject:

Approval of the engagement contract with Rudd & Company for a compliance review on COVID funds.

Background/Alternatives:

The City is required by Wyoming Statutes to have an annual audit by an independent accounting firm each year. As part of this year's audit there are some additional procedures that need to be done because the City received funds under the Coronavirus State and Local Fiscal Recovery Funds.

Attachments:

Engagement Letter

Fiscal Impact:

\$3,000 from the Finance Budget

Staff Impact:

N/A

Legal Review:

The Agreement has been sent to Legal Counsel for review

Suggested Motion:

I move to approve the engagement letter with Rudd & Company for the compliance review for the CSLFRF funds, pending approval by legal counsel.



RUDD & COMPANYSM

certified public accountants | business consultants

October 12, 2022

To the Honorable Mayor and Management
City of Green River
Green River, Wyoming 82935

We are pleased to confirm our understanding of the services we are to provide for the City of Green River (the City).

We will examine the City’s compliance with the compliance requirements “activities allowed or unallowable” and “allowable cost/cost principles” (the specified requirements) as described in Part IV “Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds” of the CSLFRF section of the 2022 OMB *Compliance Supplement* (referred to herein as “Requirements for an Alternative CSLFRF Compliance Examination Engagement”) during the year ended June 30, 2022.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States; and in the “Requirements for an Alternative CSLFRF Compliance Examination Engagement.” Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the City Council and Management of the City. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the City is in Compliance with the Specified requirements. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the compliance with the specified requirements. You are responsible for, and agree to provide us with, a written assertion about whether the City's compliance to the specified requirements. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

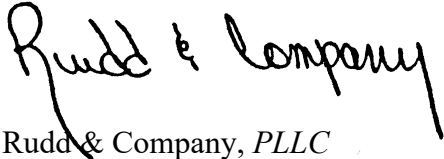
Preston Roberts is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will range from \$2,000 to \$2,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you

agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "Rudd & Company". The signature is written in a cursive, flowing style.

Rudd & Company, *PLLC*

RESPONSE:

This letter correctly sets forth the understanding of the City of Green River.

By: _____

Title: _____

Date: _____