



February 22, 2022

Sauk County
Baraboo, Wisconsin

We are pleased to confirm and outline our understanding of the terms and objectives of our engagement and the nature and limitations of the American Rescue Plan Act (ARPA) consulting services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Sauk County, Wisconsin ("you," "your," or "the County"). If it meets with your approval, this letter will serve as an agreement made by and between CLA and the County.

Objectives

We understand that you need consulting support related to the County's design, implementation and administration of County programs funded by ARPA. These services will include consultation including, but not limited to, the County's planned use of the funds, revenue loss calculation, design of program administration, and research related to compliance matters.

We will perform the engagement in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants.

Approach

Our approach emphasizes active involvement by management throughout the process. The consulting engagement will be performed with the following components:

- ***Request Identification.*** At the County's request, CLA will be available to discuss topics that require further consultation and research. We will develop a workplan that includes establishing an expected timeline to complete the work and the expected form of deliverable that meets the County's needs related to each request.
- ***Consultation and Research.*** CLA will perform the required research to develop a formal recommendation for each request.
- ***Deliverables.*** CLA will prepare a response in the form of a deliverable that meets the expectation set forth in our planning discussion.
- ***Follow-up.*** At the County's request, CLA will be available to meet with the County to discuss the results of our findings and deliverables provided.

Upon request of the County, CLA shall make its resources available to provide additional financial and operational consultative services to the County.

Client information requirements

The County agrees it is solely responsible for the accuracy, completeness, and reliability of all of the County's data and information that it provides CLA for our engagement. The County agrees it will provide any requested information on or before the date we commence performance of the services.

Management responsibilities

For all nonattest services we may provide to you, including these consulting services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Deliverables

We will maintain ongoing communication with the liaison assigned to work closely with us and will meet with management leaders, as requested, regarding the status of our progress throughout this engagement. In addition, we will deliver a final report that will summarize our findings, observations, and any recommendations that we may have.

Timing

This agreement shall begin upon execution and continue through December 31, 2022. CLA is able to begin our services immediately following our receipt of this agreement with the County's signature.

Personnel

Our firm has adopted a team approach to client service, which means that CLA will provide the County with a team of people who have the relevant knowledge and experience to perform the work plan outlined above.

Scope of agreement

This agreement applies to all aspects of our relationship and to any other or additional services CLA may render to the County at any time, unless they are covered by a separate written agreement that the County and CLA both sign.

Professional fees

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Our invoices, including applicable state and local taxes, will be rendered throughout the project as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

Consultant	Rate
Principal	\$300
Director	\$250
Manager	\$225
Senior	\$200

In the event CLA's services are terminated for whatever reason, the County will promptly compensate CLA for all professional services rendered, related fees, and out-of-pocket expenditures through the date of termination.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Limitation of remedies

Our role is strictly limited to the tasks and projects described in this letter, and we offer no assurance as to the results or ultimate outcomes of this engagement or of any decisions that you may make based on our communications with you or our reports. You will be solely responsible for making all decisions concerning the contents of our communications and reports, for the adoption of any plans, and for implementing any plans you may develop, including any that we may discuss with you. CLA has no duty to ensure that the County's accounting, billing, coding, compliance, or reimbursement practices, systems, or reports comply with applicable laws or regulations, all of which remain the County's sole responsibility.

You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party") and that this limitation of remedies provision is governed by the laws of the state of Wisconsin, without giving effect to choice of law principles.

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this agreement, the services provided under this agreement, the work product, or for any deliverables, plans, actions, or results of this engagement, except to the extent authorized by this agreement. In no event shall any CLA party be liable to you for any indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this engagement agreement, but any recovery on any such claim shall not exceed three times the portion of the total fees actually paid by you to CLA that corresponds to the particular service(s) that give(s) rise to the claim (i.e., the specific service(s) that a CLA party performed in such a manner as to cause CLA to be liable to you).

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit and from obtaining legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within the shorter of the following limitation periods:

- Within twenty-four (24) months from the date of our last billing for services performed under this engagement letter, or
- Within twenty-four (24) months after the termination by either party of either this agreement or the County's ongoing relationship with CLA.

These limitation periods apply and begin to run even if the County has not suffered any damage or loss, or has not become aware of the existence or possible existence of a dispute.

Confidentiality and restricted use of information

CLA will hold the information supplied by the County to us in confidence and CLA will not disclose it to any other person or party, unless the County authorizes us to do so, it is published or released by the County, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Unless prohibited by applicable law, the County agrees any reports or deliverables CLA provides to the County are only for the internal use of the County's management. They may not be distributed to any other person or party, for any purpose, without our prior written consent. The County further agrees to hold any information, reports, or deliverables that CLA provides to the County in confidence and agrees that the County will not disclose such to any other person or party, unless CLA authorizes the County to do so, it is published or released by us, or it becomes then publicly known or available other than through disclosure by the County.

CLA may, at times, use subcontractors to perform services under this agreement and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

Record retention

Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for the County's records.

Other

This agreement will remain in effect until it is terminated by either party on thirty (30) days written notice, with or without cause. In the event of termination, the terms of this agreement shall survive and remain in effect. Parties agree to the terms and conditions in the attached Exhibit A.

Agreement

CLA appreciates the opportunity to assist the County and believes that this letter accurately summarizes the terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please contact us.

If the County agrees with the terms of this engagement as described in this letter, please sign and date the enclosed copy and return it to us. By returning this letter of engagement, the County is authorizing us to commence our services.

Sincerely,

CliftonLarsonAllen LLP



April L. Anderson, CPA
Principal
(715) 852-1167
april.anderson@CLAconnect.com

Acceptance and acknowledgement

On behalf of the County, I acknowledge that the terms of this agreement accurately state our understanding with CLA, and the County agrees to be bound by them.

Authorized Signature: 

Title: ADMINISTRATOR

Date: 4/25/2022