

July 21, 2022

To the Board of County Commissioners
Box Elder County
Brigham City, Utah

Addendum A to the Engagement Letter dated May 16, 2022:

As stated in our original engagement letter to which we are adding this addendum, our bid of \$31,500 was based on cooperation from your personnel and the assumption that unexpected circumstances would not be encountered. It did not include the additional time we have incurred for the accounts not being reconciled or assistance with preparation of the financial statements.

Due to the unanticipated issues with the County's audit this year, additional time has/is needed to complete the audit. The issues relate to the accounts not being reconciled and for the drafting of the financial statements. We will charge by the hour at a rate of \$130 per hour going forward from the date of this letter for the additional time until the audit is complete.

Very truly yours,

Wiggins & Co., PC
Wiggins & Co., P.C.

Acceptance:

This letter correctly sets forth the understanding of Box Elder County and the Board of Board of County Commissioners of Box Elder County.

Shulene Lars

Management Signature / Title

7/21/2022

Date

Governance Signature / Title

Date