

Redlands Accounting and Advisory, LLC

Your governmental accounting specialists

March 18, 2025

Board of Commissioners
Huerfano County, Colorado
Walsenburg, Colorado

Dear Board of Commissioners:

Redlands Accounting and Advisory, LLC (“firm”) is pleased to provide Huerfano County, Colorado (“you”, “your”, “county”) with the professional services described below. This letter, and the attached *Terms and Conditions Addendum* and any other attachments incorporated herein, (collectively, “Agreement”), confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

Engagement Objective and Scope

The objective of this engagement is to assist the county with the items listed in Exhibit 1 attached to this engagement letter.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

CPA Firm Responsibilities

We will perform our services in accordance with the *Statement on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (“AICPA”). Such services do not constitute an audit, review, or any other attestation service as those services are defined in AICPA literature applicable to such engagements. Accordingly, these services will not result in the issuance of a written communication to third parties by Redlands Accounting and Advisory, LLC regarding financial data or internal controls, expressing an opinion or conclusion or obtaining or providing any form of assurance.

The above professional services will be performed based on information you provide to us. We will perform our services under the assumption that all information you submit is true, complete and accurate according to documents and other information retained in your files or communications from you. We will not verify or audit this information.

Our engagement does not include any procedures designed to detect fraud, theft, or other wrongdoing. Therefore, our engagement cannot be relied upon to disclose such matters. In addition, we are not

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responsible for identifying or communicating deficiencies in your internal controls, unless otherwise specified in the scope of this Agreement. You are responsible for developing and implementing internal controls applicable to your operations.

Redlands Accounting and Advisory, LLC will not make any management decisions or perform management functions on your behalf.

Engagement Deliverables

We anticipate issuing the following deliverable(s) in connection with our services:

- Monthly reports to management which will include significant adjustments or transactions that were discovered during the reconciliation process.

We will provide draft deliverables to you for review and comment, prior to final delivery.

Deliverables will not be prepared on Redlands Accounting and Advisory, LLC letterhead or contain references to Redlands Accounting and Advisory, LLC. These deliverables may be prepared on your letterhead or contain your logo, as instructed by the Board of Commissioners.

- Each deliverable will be provided to the project sponsor and other members of management, as applicable, for their review. Each deliverable is considered an internal report or deliverable that may be distributed as you determine to be appropriate for your needs.
- Redlands Accounting and Advisory, LLC may periodically provide a summary letter or communication specifying deliverables that may have been provided to you. Neither our letter, nor a copy thereof, should accompany any deliverables shared externally. If you attach your own letter when deliverables are shared externally, you agree that such letter will exclude all references to Redlands Accounting and Advisory, LLC.

Any advice and recommendations included in the deliverables will be based upon information you provide.

The deliverables presented as part of this engagement are solely for the internal use of your management and the Board of Commissioners. It is not to be distributed to third parties other than those noted herein, in whole or in part, or used for any other purpose.

You understand and agree that our services may include advice and recommendations based upon our knowledge, training and experience, but at all times, the decisions related to implementation of the advice and recommendations are solely your responsibility. We encourage you to consider our recommendations and advice and implement what you believe is best for your county. If you ask us to assist you in implementing any advice or recommendation, we will confirm this representation in a separate engagement letter.

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If, for any reason, we are unable to complete the engagement, we will not issue a deliverable.

Client Responsibilities

Your Support

We will require the support of your personnel in order to achieve timely completion of the engagement. Support includes, but is not limited to, making personnel available to us, providing access to or collecting all relevant documents (paper or electronic), providing timely responses to questions, including requests for your decisions, devoting sufficient resources necessary to achieve the engagement objectives, and the coordination of meetings. Failure to provide such support in a timely manner may negatively affect our ability to fulfill the requirements in the *Engagement Objectives and Scope* and *Engagement Deliverables* sections above within the agreed-upon timeframe.

Project Management

You will designate a member of your management or board who possesses suitable skill, knowledge, or experience (the "Project Sponsor") to oversee the services and conduct of this engagement, including coordination of your resources and review of draft deliverables. You authorize us to accept instructions from the Project Sponsor for this engagement.

The Project Sponsor is responsible for:

- maintaining appropriate oversight of firm personnel;
- timely reviewing and approving the deliverables prepared by our firm during the engagement;
- reporting the results of our services within your reporting structure, including the Board of Commissioners or others charged with governance; and
- evaluating observations and recommendations that arise from the services.

Management Functions

Your management agrees to:

- make all management decisions and perform all management functions, including approving the implementation of any new control procedures and the scope of services to be performed by the firm in the future
- evaluate the adequacy and results of the services performed;
- accept responsibility for the results of the services, including decisions regarding the implementation of any recommendations provided by us; and
- establish and maintain internal controls relevant to your organization, including monitoring ongoing activity related to their operation.

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You acknowledge that, while our firm will help maintain the books and records of your county utilizing accounting software installed on a cloud infrastructure, it is your responsibility to monitor all general ledger entries for proper recording and accuracy through your access to the accounting software.

You agree that your management and employees are responsible for the accuracy and reliability of information provided to us, including but not limited to, the proper recording of transactions, the safekeeping of assets, and the accuracy of the financial statements.

You acknowledge and agree that your failure to comply with the responsibilities enumerated in this section may result in economic or other loss to Huerfano County. You agree to accept responsibility for any consequences of your failure to fulfill your responsibilities.

Timing of the Engagement

We expect to begin our services in March 2025 after the receipt of this executed engagement letter. Our services will conclude upon the earlier of:

- March 31, 2026
- as of the date of our closure letter; or
- 30 days written notification by either party that the Agreement is terminated

Professional Fee

Our professional fee for the services outlined above will be \$7,500 per month plus an onboarding fee of \$6,000 to assess the counties systems and processes. This fee is based upon the complexity of the expected work to be performed, our professional time, and out-of-pocket expenses. In-person trips to the county will be billed for mileage and lodging costs. Circumstances may arise that impact our fee such as, but not limited to, issues encountered with the timely delivery, availability, quality or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time in order to complete the agreed-upon services. We will meet with you to discuss costs related to additional unanticipated services and come to a fee agreement for those services before incurring additional costs. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we issue a deliverable.

We appreciate the opportunity to be of service to Huerfano County, Colorado. Please date and execute this Agreement and return it to us to acknowledge your acceptance. We will not initiate services until we receive the executed Agreement.

Very truly yours,

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Lisa Hemann, CPA
Managing Member

Response:

This letter and the attached addendum correctly set forth the understanding of Huerfano County, Colorado.

Signatures of those charged with governance:

_____ Signature	_____ Title	_____ Date
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_____ Signature	_____ Title	_____ Date
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_____ Signature	_____ Title	_____ Date
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Redlands Accounting and Advisory, LLC's Terms and Conditions Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum, and the accompanying engagement letter, comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "firm," "we," "us," or "our" is a reference to Redlands Accounting and Advisory, LLC, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services.

Billing and Payment Terms

We will bill you for our professional fees. Payment is due within 30 days of the date on the billing statement. You have thirty (30) days from the invoice date to review the invoice and to communicate to us, in writing, any disagreement with the charges, after which you waive the right to contest the invoice.

We reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent payment, we shall not be liable for any damages you may incur as a result of the work stoppage.

Termination and Withdrawal

Either party may terminate this Agreement at any time, and we reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this Agreement, or as we determine professional standards require. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

If this Agreement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within

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your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Client Portals

We will utilize Sharefile, a collaborative, virtual workspace in a protected, online environment. Sharefile permits real-time collaboration across geographic boundaries and time zones and allows Redlands Accounting and Advisory, LLC and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use Sharefile, you may be required by the provider of Sharefile to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that we have no responsibility for the activities of Sharefile and agree to indemnify and hold us harmless with respect to any and all claims arising from your misuse of Sharefile.

Redlands Accounting and Advisory, LLC is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by Redlands Accounting and Advisory, LLC.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Records Management

Record Retention and Ownership

We will return any original records and documents you provide to us on or before the conclusion of the engagement. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and

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records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 120 days. Professional standards preclude us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements. A copy of our record retention policy is available upon request.

Our firm destroys workpaper files after a period of 7 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take

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no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We treat all client information, including PII, as confidential and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You agree to only provide us with information, including PII, that is necessary for us to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. We may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or the suitability of any product we refer to you or that you separately retain. Further, we are not responsible for any services we perform that fail to meet the intended outcomes as a result of relying on the services of other professionals or products you may retain.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

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Brokerage, Investment Advisory or Digital Asset Statements

If you provide our firm with copies of brokerage, investment advisor, or digital asset statements, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of this Agreement. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

Newsletters, updates, explanations of technical developments or similar communications to you we may periodically send to you are strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Mediation

If a dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association (“AAA”) under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual

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agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in Colorado.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute related to our billing and/or invoices.

Indemnification of Redlands Accounting and Advisory, LLC

Unless otherwise stated in the Agreement, you agree to indemnify, defend, and hold harmless Redlands Accounting and Advisory, LLC and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any and all claims made by third parties arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, excepting claims arising from the gross negligence or intentional acts of Redlands Accounting and Advisory, LLC.

Insurance

Redlands Accounting and Advisory, LLC shall, during the term of the engagement and for 1 year after termination of same by either you or us, maintain in full force and effect, accountant's professional liability insurance coverage from an insurer or insurers licensed to conduct business in the state of Colorado. As of the policy effective date, such insurer or insurers shall be rated A- (Excellent), by A.M. Best with a Financial Size Category of Class VII or greater. Premiums for said insurance policy shall be paid by Redlands Accounting and Advisory, LLC.

Upon your written request, the firm shall furnish certificates of insurance for the required insurance coverage. Such certificate of insurance shall indicate the minimum limits of liability per claim and in the aggregate, as required by you.

Independent Contractor

When providing services to your company, we will be functioning as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Redlands Accounting and Advisory, LLC, and no partner, principal, employee or agent of the firm shall be subjected to any personal liability whatsoever to you or any person or entity.

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Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections of this Terms and Conditions Addendum shall survive termination of the Agreement: Limitation of Liability, Limitation of Damages, Indemnification, and Statute of Limitations.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement, including this *Terms and Conditions Addendum* and any other attachments, encompass the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties. This Agreement has been entered into solely between you and Redlands Accounting and Advisory, LLC, and no third-party beneficiaries are created hereby.

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Exhibit 1

Proposed Services

The following details the services that Redlands Accounting and Advisory can provide through March 31, 2026:

Onboarding

- We will do an interview with county staff and management to determine how financial information is captured and reported throughout the county. We will do this to identify pain points and potential weaknesses so that we can provide feedback on internal control processes.
- We'll review the current financial information for the county and communicate with staff to identify risk areas and to understand the immediate reconciliation needs of the county
- Gain remote access to your accounting software so that we can pull reports and review accounting information. We'll review the county's current financial information including balance sheets and budget to actual reports and communicate with staff to identify risk areas and to understand the immediate reconciliation needs of the county
- Set up Huerfano County with a secure Sharefile folder so that we can exchange information between our firm and your county securely and maintain a repository for information shared between us
- Work with county personnel to develop a monthly and annual workflow so that all of us understand the "what, where, and when" of the services we'll provide. At the end of the onboarding process we should have a calendar of milestones and monthly tasks to be completed.
- Establish the reporting schedule that you would like us to keep, and the reports that should be provided on a regular basis to management and the BoCC.

Monthly Accounting Assistance

- Gain an understanding of the daily, weekly, monthly and annual workflow in the finance department to allow for continuity and stem disruption
- Work with the county's accounting team to close the county's monthly financial statements to the and review the accountant's work
- Monitor the budget to prevent over-expenditure and identify where supplemental appropriation may be required
- Prepare a monthly financial report for management and the Board of County Commissioners based on their needs
- Review payroll and accounts payable monthly to identify errors
- Provide review of reconciliations performed by county staff or perform reconciliations of the county's balance sheet including the following:
 - Cash reconciliations between the county and the treasurer

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- Reconciliations between the county's department of human services and the State's CFMS reports.
- Reconciliations of grant revenues and expenditures to help ensure that requests for reimbursements are being completed and that grant receipts and expenditures are properly recorded and reported.
- Daily availability to answer questions and assist with problems as they arise. We can be available via Teams as well as through email and phone calls.

Audit Assistance

- Assist in preparing for and completing the 2024 audit and assist with ensuring that the audit report is submitted to the Office of the State Auditor and the Federal Audit Clearinghouse (if applicable)
- Assist in completion and final review of the 2024 audited financial statements and footnotes. We can prepare the financial statements and footnotes for review by the auditors. We can be available to answer questions and assist in providing information to the auditor to help ensure the timely completion of the 2024 audit.
- Assist in reporting the results of the 2024 audit to the Board of County Commissioners.
- Assist the Analyst in preparing the financial statements and footnotes for the year ended December 31, 2024

Software Conversion Assistance

- Reconcile account balances to be migrated to the new accounting system to ensure that all accounting information in the new software is accurate, complete and reconciles with the old system
- Assist in updating the chart of accounts based on the chart of accounts used by the Colorado State Controller.

Budget Process

- Gain an understanding of the budget process in place at the county
- Work with the county administrator, and the finance staff and department managers to develop a timeline for the 2026 budget process
- Attend budget workshops and/or BoCC meetings either in person or virtually depending on the desires of management and the BoCC
- Support the county administrator in completing the budget process. This can include providing forecasted 2025 final balances and providing accounting help to ensure that the budget numbers make sense for the county including determining available and projected fund balance levels.