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Certified Public Accountant

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January 2, 2026

Mayor Brycen Huff
City of McCleary
100 S 3rd Street
McCleary, WA 98557

Thank you for requesting my assistance with your accounting needs. The purpose of this letter is to outline the services to be provided and give you an estimate of the time it will take.

You have requested that I assist the City of McCleary by providing technical accounting assistance on an as-needed basis.

My Responsibilities

The objective of the engagement is to apply accounting and financial reporting expertise to assist you with assigned projects and tasks.

I will conduct the engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence and due care.

The engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the city or noncompliance with laws or regulations. However, I will inform you of any material errors or evidence of fraud that come to my attention during the engagement. In addition, I will inform you of any evidence or information that comes to my attention during the preparation process regarding any wrongdoing within the city or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. I have no responsibility to identify and communicate deficiencies or material weakness in your internal control as part of this engagement.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that my responsibility is to assist you with accounting and financial reporting. You have the following overall responsibilities that are fundamental to my undertaking the engagement in accordance with Statements on Standards for Accounting and Review Services:

1. The prevention and detection of fraud.
2. To ensure that the city complies with the laws and regulations applicable to its activities.
3. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgements, you provide to me for the engagement.

Other Relevant Information

I am solely responsible for performing the engagement. Work will be performed primarily from my home office, with visits to your office as needed. Fees for these services will be based on the actual time spent at an hourly rate of \$205/hour. Actual hours worked and billed shall not exceed 120 hours or \$24,600. Travel to city offices will be billed in addition, at a rate of \$250 per day. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before additional costs are incurred. Invoices for these fees will be rendered each month as work progresses and are payable within 30 days. This agreement shall expire December 31st, 2026.

I appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of the engagement. If you have any questions, please let me know. If you acknowledge and agree with the terms of the engagement as described in this letter, please sign and return.

Sincerely,

Tara Dunford

Tara Dunford, CPA

Acknowledged:

City of McCleary

Brycen Huff, Mayor

Date