

2023-17

Letter of Engagement for Calculation of County Levies

This agreement/engagement is between J13 Enterprises, LLC, herein referred to as "I" and Keith County, herein referred to as "You".

This letter is to confirm our mutual understanding of the services to be provided to Keith County for the 2023-2024 fiscal year.

I will prepare the levy schedule for Keith County's various political subdivisions for presentation to the Board of Equalization for adoption and acceptance on or before October 20th 2023.

My Responsibilities:

The objective of this engagement is to:

- 1) Prepare the levy calculation/levy schedule for Keith County's various political subdivisions/entities for the 2023-2024 fiscal year.
- 2) Assist you in the presentation of the levy schedule for the County Board of Equalization to act upon without undertaking an obligation to provide any assurance that there are no material modifications that should be made to the various budgets received by the County Clerk from Keith County's various political subdivisions.
- 3) I will not be required to, and will not verify the accuracy or completeness of the information the County receives from any of the political subdivisions pertaining to their budget document(s) submitted to the County Clerk.
- 4) My engagement cannot be relied upon to identify or disclose any budget documents misstatements, including those caused by fraud or error, or identify or disclose any wrongdoing within a political subdivision or that subdivision's non-compliance with laws and regulations.
- 5) I reserve the right to refuse to perform any procedure, or take any action that could be construed as assuming management responsibilities.
- 6) I will be allowed unrestricted access to copy any and all information pertinent to calculate the County's various levies. However, all original material will remain in the office of the County Clerk.
- 7) Upon calculation of the levy schedule, I will schedule an in person meeting with the County Clerk and one member of the County Board to verify and affirm the numbers which comprise the levy schedule.
- 8) Upon conclusion of this meeting, and upon acceptance of the levy schedule, it will be presented to the County Board of Equalization for adoption on behalf of the County and its elected officials.

Your responsibilities:

The engagement to be performed is conducted on the basis that you acknowledge and understand that my role is to prepare the levy schedule, and assist you in the presentation of the calculation of the County's levies for presentation to the Board of Equalization.

You have the following overall responsibilities:

- 1) To provide me the budget documents received by the County's various political subdivisions for fiscal year 2022-2023.
- 2) To ensure the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the levy schedule.
- 3) To provide me with access to all information of which you are aware that is relevant to the preparation and fair presentation of the levy schedule, such as records, documentation, and other matters.
- 4) To provide me with additional information that I may request from your county for the purpose of compiling the levy schedule.
- 5) To provide me with access to the County Clerk for the purpose of providing accurate information to me with regard to completing the levy schedule.
- 6) To assign or designate a point of contact person from the County Board for the purpose of providing accurate information to me with regard to completing the levy schedule.
- 7) To acknowledge that the County and its officials are responsible for all management decisions and responsibilities, as well as designating an individual or individuals with suitable skills, knowledge, and experience to oversee the budgets received by the County from its various political subdivisions. You are responsible for evaluating the adequacy, accuracy and results of the services performed and accept responsibility for such services.
- 8) It is my recommendation that upon completion and acceptance of the levy schedule, the County will contact each respective political subdivision for the review of the subdivision's levy schedule, if time permits.

Other Relevant Information

J13 Enterprises, LLC, managed by Caleb W. Johnson, is responsible for the engagement of these services.

The board acknowledges that Mr. Johnson is not an accountant or a CPA.

Unless unforeseen circumstances arise, my fee for these services for the levy schedule for fiscal year 2023-2024 will be the agreed upon amount of \$735.00. *In the event that unforeseen circumstances, such as, but not limited to, other regulatory changes by the State or other governing body do arise, a mutually agreed upon rate between both parties will be agreed upon before such services are engaged and performed.*

J13 Enterprises, LLC will charge your county a mileage fee for necessary travel to your county at the IRS approved rate for the fiscal year.


The invoice for this fee will be rendered at completion, and is payable on presentation to J13 Enterprises, LLC.

I appreciate the opportunity to be of service to you and your county, 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 our engagement as described in this letter, please sign the enclosed copy and return it to me.

Thank you for the opportunity to be of service.


J13 Enterprises, LLC
Caleb W. Johnson, President

Date: Mar 1, 2023

Acknowledged & Accepted by Keith County:

Joan Erwin Board Chair

3-1-2023 Date of Acceptance