

## AUDIT SERVICES CONTRACT

THIS CONTRACT, required by OAR 162-010-0030, made this 26<sup>th</sup> day of June, 2020, in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555 between Boldt Carlisle + Smith of Salem, Oregon, and YAMHILL COUNTY provides as follows:

1. It hereby is agreed that Boldt Carlisle + Smith shall conduct an audit of the accounts and fiscal affairs of YAMHILL COUNTY for the period beginning July 1, 2019 and ending June 30, 2020 and annually thereafter, unless terminated as set forth in paragraph 6 below, in accordance with the Minimum Standards for Audits of Municipal Corporations as prescribed by law. The audit shall be undertaken in order to express an opinion upon the financial statement of YAMHILL COUNTY and to determine if YAMHILL COUNTY has complied substantially with appropriate legal provisions.
2. Boldt Carlisle + Smith agrees that the services they have contracted to perform under this contract shall be rendered by them or under their personal supervision and that the work will be faithfully performed with care and diligence.
3. It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audit whereby the services of Boldt Carlisle + Smith are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to YAMHILL COUNTY who shall instruct in writing Boldt Carlisle + Smith concerning such additional services and fees for those additional services.
4. The audit shall be started as soon after this contract is executed as is agreeable to the parties hereto and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months, after the close of the audit periods covered by this contract. An agreed-upon number of copies of such report shall be delivered to YAMHILL COUNTY and its form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.
5. It is understood and agreed YAMHILL COUNTY is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the periods under audit and the financial condition at the end of each period. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that Boldt Carlisle + Smith shall make a reasonable attempt to draft them for and on behalf of YAMHILL COUNTY. If previously agreed to, the cost of drafting such financial statements shall be included in the fee for conducting the audits as set forth in Paragraph 10 below, otherwise a separate fee shall be agreed to for the drafting of the financial statements.
6. It is understood and agreed that either party may cancel this contract by giving notice in writing to the other party at least ninety days prior to July 1 of any year.
7. YAMHILL COUNTY and Boldt Carlisle + Smith both agree that, except as provided below, any dispute over fees charged by Boldt Carlisle + Smith to YAMHILL COUNTY will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final; however, Boldt Carlisle + Smith shall have the option to have any dispute that is within the jurisdiction of Small Claims Court heard in said court. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE AND JURY AND INSTEAD IS ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

Because Boldt Carlisle + Smith will rely on YAMHILL COUNTY and its management to discharge its responsibilities, YAMHILL COUNTY agrees to hold harmless and releases Boldt Carlisle + Smith and its partners and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of YAMHILL COUNTY's management that has caused, in any respect, Boldt Carlisle + Smith's breach of contract or negligence.

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YAMHILL COUNTY and Boldt Carlisle + Smith agree that no claim arising out of services rendered pursuant to this arrangement letter shall be filed more than the earlier of two years after the date of the audit report issued by Boldt Carlisle + Smith or the date of the annual engagement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages.

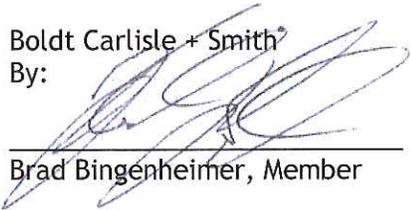
These provisions shall survive the termination of this contract for audit services.

8. Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement 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. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

9. Boldt Carlisle + Smith is required to maintain the confidential treatment of client information in accordance with relevant professional standards which govern the provision of services described herein. YAMHILL COUNTY agrees that it will not provide Boldt Carlisle + Smith with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of YAMHILL COUNTY information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

10. In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth YAMHILL COUNTY hereby agrees to pay Boldt Carlisle + Smith the fees set forth in the annual engagement letter and YAMHILL COUNTY hereby affirms that proper provision for the payment of such fee has been or will be duly made and that funds for the payment thereof are or will be made legally available.

Boldt Carlisle + Smith  
By:

  
\_\_\_\_\_  
Brad Bingenheimer, Member

June 26, 2020  
\_\_\_\_\_  
Date

YAMHILL COUNTY  
By:

  
\_\_\_\_\_  
Casey Kulla, Chair  
Yamhill County Board of Commissioners

7/2/2020  
\_\_\_\_\_  
Date

Accepted by Yamhill County  
Board of Commissioners on  
7/2/2020 by Board Order  
# 20-218