

#6145

**Master Services Agreement Statement of Work
CONSULTING SERVICES – Accounting Services Nonattest**

CURRY COUNTY, OREGON

NOVEMBER 9, 2022

This Statement of Work ("SOW") is issued pursuant to the Audit Engagement Letter and Professional Services Agreement (the "Agreement") between Moss Adams and you. This SOW incorporates all terms and conditions of the Agreement as if fully set forth herein. Any term not otherwise defined shall have the meaning specified in the Agreement. For purposes of this SOW Curry County, Oregon may be referred to as "County".

Scope of Services:

We will put together a schedule of historical data for the Road Fund by categories as requested by the County for the past 10 prior years through June 30, 2021. The County will provide assumptions for the projection of future cash flows to project fund balance of the road fund in 10 years from the last audited date as of June 30, 2021 to form an expectation on the longevity of the fund.

We are not being engaged to prepare, compile, review, or audit the financial statements of the County.

Amanda McCleary-Moore is responsible for supervising the engagement.

Limitations:

Moss Adams has no responsibility for the services any third party provider ("Provider") may provide to you, including, but not limited to, any software service Provider. This includes, but is not limited to, whether (a) the results of the Provider's services meet applicable contractual and/or legal standards; (b) the Provider makes available to you any data submitted to the Provider; (c) the Provider maintains the necessary administrative, technical, or physical safeguards to protect the security and confidentiality of data submitted to the Provider; or (d) the Provider actually maintains the security and confidentiality of any data submitted to the Provider.

The services contemplated by this SOW cannot be relied on to identify, detect or disclose errors, fraud, or other illegal acts that may exist, including, but not limited to, any errors or fraud involving the County's check register or bank accounts, financial statement misstatements or any wrongdoing within the entity or noncompliance with laws and regulations. We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement. Finally, while we will assist you with journal entries and year-end reconciliations, the County will be responsible for reviewing and approving all financial data.

Responsibility for Financial Statements:

You are fully responsible for your financial statements, including the establishment and maintenance of adequate records and effective internal controls over financial reporting. Moss Adams assumes no responsibility to provide you with assurance about the accuracy of financial statements, or whether such financial statements are free of misstatements due to fraud or in compliance with applicable laws or regulations.

Management Responsibilities:

Our professional standards require that we remain independent with respect to our attest clients, including those situations where we also provide nonattest services such as those identified in the preceding paragraphs. As a result, County management must accept the responsibilities set forth below related to this engagement:

- Assume all management responsibilities.
- Oversee the service by designating an individual, preferably within senior management, who possesses skill, knowledge, and/or experience to oversee our nonattest services. The individual is not required to possess the expertise to perform or reperform the services.
- Evaluate the adequacy and results of the nonattest services performed.
- Accept responsibility for the results of the nonattest services performed.

It is our understanding that Frank Jerome, Finance Director has been designated by the County to oversee the nonattest services and that in the opinion of the County is qualified to oversee our nonattest services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

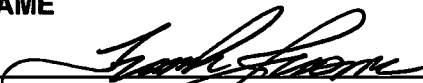
Charges for Services:

We estimate that our fees for the services will be \$20,000. You will also be billed for expenses.

This SOW is effective as of the date set forth above.

ACCEPTED AND AGREED:

CLIENT NAME

Signature: 

Print Name: FRANK JEROME

Officer Title: FINANCE DIRECTOR

MOSS ADAMS LLP

Signature: _____

Print Name: _____

Title: _____