

AGREEMENT BETWEEN
MITCHELL COUNTY
AND
GARDINER & CO., P.C.
Des Moines, Iowa

THIS AGREEMENT made and entered into this 31st day of August, 1984, by and between Mitchell County, hereinafter called "the County," and Gardiner & Co., P.C., hereinafter called "CPA."

WHEREAS, the County wishes to obtain the services of the CPA to perform the annual audit of the County required by Section 11.6, Code of Iowa, for the year ending June 30, 1984; and

WHEREAS, the CPA is equipped and staffed to assist in the above audit; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. That the CPA will:

- A. Provide auditors of various classifications and for the estimated hours as detailed in 2.A of this agreement.
- B. Begin work on the audit engagement as specifically agreed upon with the County.
- C. Perform all work in accordance with generally accepted auditing standards and Chapter 11 of the Code of Iowa.
- D. Immediately inform the Auditor of State and County Attorney if the audit discloses any irregularity of the collection or disbursement of public funds or in the abatement of taxes.

AGREEMENT - CONTINUED

- E. Provide access to the working papers to the Auditor of State for the period of three years after issuance of the audit report and to any appropriate Federal agencies for the period of time specified in relevant agreements entered into by the County.

2. Conditions of Payment

- A. It is understood that the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>
Partner	20	\$ 30
Manager	55	25
Senior	75	20
Staff	100	15

- B. The CPA shall present an invoice for services in the following manner: On Delivery and Acceptance of the Audit Report.
- C. Payment shall be made within 10 days of receipt of invoice.
- D. The total reimbursement shall not be for more than \$5,250, except as specifically agreed by the County and the CPA.

3. Termination of Agreement:

- A. The County may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

AGREEMENT - CONTINUED

B. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the County and CPA have executed this AGREEMENT as of the date indicated below:

CPA

By

Title

Date

COUNTY

By

Title

Date

G. S. R. L.

Partner

August 31, 1984

County of San Diego

County Board of Supervisors

Chair

October 4, 1984