

RESOLUTION APPROVING AGREEMENT WITH JULIAN & GRUBE, INC. TO ASSIST IN PREPARING ASHTABULA COUNTY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

WHEREAS, David Thomas, Ashtabula County Auditor, has presented an agreement for the approval of the Board, to-wit:

Scope: assistance in preparing Ashtabula County's Comprehensive Annual Financial report

Provider: Julian & Grube, Inc., 333 County Line Rd. West, Westerville, OH 43082

Cost: **Not to Exceed**, \$21,500 per year for a total of \$64,500.00

Term: beginning **retroactive to** January 1, 2024, terminating on December 31, 2026; now

THEREFORE, BE IT RESOLVED, By the Board of Commissioners of Ashtabula County, Ohio that the agreement, as noted above, is approved in accordance with the copy now on file in this office.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2024-77

January 30, 2024

RESOLUTION APPROVING AGREEMENT WITH JULIAN & GRUBE, INC. TO ASSIST IN PREPARING ASHTABULA COUNTY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

Upon the motion of J.P. Ducro IV, seconded by Kathryn L. Whittington.

VOTE:

Kathryn L. Whittington

Aye

J.P. Ducro IV

Aye

Casey R. Kozlowski

Absent

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Ashtabula County, Ohio, on the date noted above.



Lisa Hawkins, Clerk of the Board
Board of County Commissioners
Ashtabula County, Ohio

PROFESSIONAL SERVICES AGREEMENT

This Agreement is entered into this 30~~th~~ day of January 2024, by and between Julian & Grube, Inc. ("CONSULTANT") and Ashtabula County Board of Commissioners ("ASHTABULA COUNTY"), for professional and related services to be provided to ASHTABULA COUNTY.

I. SCOPE OF SERVICES

CONSULTANT shall provide to ASHTABULA COUNTY services as set forth in Exhibit A, "Scope of Services," attached hereto (the "Services"), which upon acceptance by ASHTABULA COUNTY shall be governed by the terms of this agreement.

II. FEES FOR SERVICES

For services provided by CONSULTANT to ASHTABULA COUNTY pursuant to this Agreement, ASHTABULA COUNTY shall pay CONSULTANT in accordance with the rates and charges set forth in Exhibit B, "Fees for Services," attached hereto.

III. BILLING AND PAYMENT

CONSULTANT shall submit statements to ASHTABULA COUNTY setting forth the amount due for services and itemizing amounts due for expenses as set forth in Exhibit B. ASHTABULA COUNTY shall pay the full amount of such statement within thirty (30) days after receipt.

IV. INDEPENDENT CONTRACTOR

CONSULTANT shall provide services to ASHTABULA COUNTY as an independent contractor, not as an employee of ASHTABULA COUNTY. CONSULTANT shall not have or claim any right arising from employee status.

V. TERM

The term of this Agreement shall be for three years from the date set forth above.

VI. TERMINATION OF AGREEMENT

Notwithstanding any other provision of this Agreement, ASHTABULA COUNTY may terminate this Agreement at any time with or without cause by giving thirty days' written notice to CONSULTANT.

Upon termination of this Agreement, CONSULTANT shall have no further obligation to provide services to ASHTABULA COUNTY. If the Agreement is terminated prior to completion of the services to be provided hereunder, CONSULTANT immediately shall cease incurring project costs and shall render a final bill for services to ASHTABULA COUNTY.

VII. WARRANTY

CONSULTANT warrants that (a) it and each of its employees, consultants and subcontractors, if any, that it uses to provide and perform the Services has the necessary knowledge, skills, experience, qualifications, and resources to provide and perform the Services in accordance with this Agreement; and (b) the Services will be performed in a good, diligent, workmanlike manner in accordance with industry standards.

VIII. INSURANCE

(a) **General Liability Coverage.** CONSULTANT shall maintain commercial general liability insurance with a limit of not less than \$1,000,000 each occurrence.

ASHTABULA COUNTY, its elected officials and employees, shall be named as additional insureds with respect to all activities under this Agreement.

(b) **Automobile Liability Coverage.** Each CONSULTANT employee who uses an automobile while performing services on behalf of ASHTABULA COUNTY shall maintain automobile liability insurance sufficient to protect ASHTABULA COUNTY from any and all claims related to such use.

(c) **Workers' Compensation.** CONSULTANT shall maintain workers' compensation coverage as required by Ohio law.

(d) **Professional Liability.** CONSULTANT shall maintain professional errors and omissions liability insurance with a limit of not less than \$2,000,000 each occurrence.

(e) **Proof of Insurance.** Prior to the commencement of any work under this Agreement, CONSULTANT shall furnish the ASHTABULA COUNTY with properly executed certificates of insurance for all insurance required by this Agreement. Certificates of insurance shall provide that such insurance shall not be cancelled without 30 days' prior written notice to ASHTABULA COUNTY. CONSULTANT will replace certificates for any insurance expiring prior to completion of work under this Agreement.

IX. LIABILITY

(a) CONSULTANT shall indemnify and hold harmless ASHTABULA COUNTY, its directors, officers, partners, agents, and employees from and against any and all

liability, claims, demands, damages, losses, and expenses, including but not limited to attorney's fees, for which CONSULTANT is determined to be legally liable resulting from negligent acts, errors, or omissions by CONSULTANT, its directors, officers, agents, and employees in performance of services pursuant to this Agreement.

X. CONFIDENTIALITY

Any information and materials disclosed by or on behalf of ASHTABULA COUNTY to CONSULTANT in connection with this Agreement that is reasonably considered to be confidential ("Confidential Information") should be kept in confidence and used by the CONSULTANT only for the purpose of this Agreement. Unless required by court order, law or regulation, CONSULTANT agrees not to disclose the ASHTABULA COUNTY's Confidential Information to third parties except as necessary for the performance of this Agreement and under an agreement by which the third party is to be bound by the obligations of this confidentiality clause. This provision shall survive termination of this Agreement.

XI. AMENDMENT

All changes or modifications to this Agreement shall be in writing and signed by both parties.

XII. GOVERNING LAW

This Agreement shall be construed and interpreted according to, and the rights of the parties shall be governed by, the laws of the State of Ohio.

XIII. DISPUTE RESOLUTION

CONSULTANT and ASHTABULA COUNTY agree to comply with all terms of this Agreement. Should a dispute arise between either party concerning breach of this Agreement, CONSULTANT and ASHTABULA COUNTY shall have a period of thirty (30) days to informally resolve such dispute. The Courts of Ashtabula County shall retain exclusive jurisdiction to resolve any dispute between the parties to the extent in which the parties cannot resolve their disputes within such period.

XIV. ENTIRE AGREEMENT

This Agreement constitutes the complete and final expression of the agreement of the parties and is intended as a complete and exclusive statement of the terms of their agreements and supersedes all prior and contemporaneous offers, promises, representations, negotiations, discussions, communications, and agreements which may have been made in connection with the subject matter hereof.

XV. MISCELLANEOUS

This Agreement shall be binding on, and inure to the benefit of, each party's successors in interest, including their heirs, legatees, assignees, and legal representatives. Any waiver at any time by either party of its rights with respect to a default under this Agreement, or with respect to any other matters arising in connection with this Agreement, shall not be deemed a waiver with respect to any subsequent default or other matter. Except where specifically stated in this Agreement to be otherwise, the duties, obligations, and liabilities of the parties are intended to be several and not joint or collective. Nothing contained in this Agreement shall be construed to create an association, trust, partnership, or joint venture or impose a trust or partnership duty, obligation, or liability on or with regard to either party. Each party shall be individually and severally liable for its own obligations under this Agreement. If any provision of this Agreement is found or deemed by a court of competent jurisdiction to be invalid or unenforceable, it shall be considered severable from the remainder of this Agreement and shall not cause the remainder to be invalid or unenforceable. In such event, the parties shall reform this Agreement to replace such stricken provision with a valid and enforceable provision which comes as close as possible to expressing the intention of the stricken provision.

XVI. NOTICES

(a) Any notice, demand, information, invoice, report, or item otherwise required, authorized, or provided for in this Agreement, unless otherwise specified herein, shall be deemed properly given if delivered in person, sent by United States Mail, First Class postage prepaid, or delivered by commercial delivery service:

To CONSULTANT: Julian & Grube, Inc.
 333 County Line Road, West
 Westerville, OH 43082

To ASHTABULA COUNTY:
 Ashtabula County
 Board of Commissioners
 25 West Jefferson Street
 Jefferson, Ohio 44047


Cc: Ashtabula County
 Prosecutor's Office
 25 West Jefferson Street
 Jefferson, Ohio 44047

(b) All notices shall be deemed effective upon receipt by the party to whom such notice is given.

The signatories hereto represent that they are authorized to enter into this Agreement on behalf of the party for whom they sign.

ASHTABULA COUNTY, OHIO:

By:  Date: 1-30-24
Its: President

By:  Date: 1-30-24
Its: Vice-President

By: _____ Date: _____
Its: _____

By: _____ Date: _____
Its: _____

Julian & Grube, Inc.
By:  Date: 1/22/2024
Its: Partner


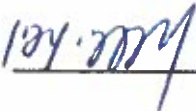
Approved as to Legal Form Only:
 Date: 
Ashtabula County Prosecutor's Office

Exhibit A

Scope of Services

CONSULTANT Responsibilities

Assist ASHTABULA COUNTY in the preparation of an Annual Comprehensive Financial Report (ACFR) to include the following:

- Perform a review of the County's current accounting and financial reporting procedures and determine changes necessary to comply with accounting principles generally accepted in the United State of America (GAAP).
- Delineate responsibility for completing tasks and develop a timetable for completion of the project after meeting with the County management and other personnel. Develop a listing of required information for the preparation of the ACFR.
- Develop a timetable for the preparation of the ACFR.
- Prepare and post all current year adjusting accrual entries to the cash-basis financial statement and reverse the prior year's adjusting accrual entries.
- Prepare all footnote disclosures and assist with the preparation of a management discussion and analysis (MD&A), required supplementary information, Introductory Section, and Statistical Section. Review the completed ACFR for compliance with the GFOA Certificate of Achievement for Excellence in Financial Reporting program.
- Submit a complete, ready-for-audit basic financial statements (BFS) or ACFR, and file the BFS component of the ACFR or the entire ACFR with the Auditor of State on or before May 30, 2024.
- Act as the County's liaison with its auditors on matters related to the compilation of the GAAP-basis ACFR. Assist the auditors by answering various inquiries and explaining our procedures and workpapers. Should the auditors request additional assistance or work to be performed by J&G beyond the scope of our engagement, perform such tasks with the approval of the County Auditor.
- If applicable, assist the County with submitting the audited ACFR to the GFOA Certificate Program on or before June 30, 2024 (GFOA deadline).

The objective of our engagement is to:

- Prepare financial statements in accordance with GAAP based on information provided by the County, and
- Apply accounting and financial reporting expertise to assist the County in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with GAAP.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) 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 when preparing the financial statements and performing the compilation engagement.

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. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our 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 entity or noncompliance with laws and regulations.

CONSULTANT, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

COUNTY'S Responsibilities

CONSULTANT's services are conditioned on the following responsibilities of ASHTABULA COUNTY:

- The selection of GAAP as the financial reporting framework to be applied in the preparation of financial statements.
- The preparation and fair presentation of financial statements in accordance with GAAP and the inclusion of all informative disclosures that are appropriate for GAAP.
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the entity complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- To provide us with:
 - Access to all information of which you are aware is relevant to the preparation and presentation of the financial statements, such as records, documentation, and other matters.

- Additional information that we may request from you for the purpose of the compilation engagement.
- Unrestricted access to persons at the County of whom we determine it necessary to make inquiries.

The County is responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

The Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

The supplementary information accompanying the financial statements will be prepared and presented for purposes of additional analysis. Such supplementary information is the responsibility of management and will be subject to our compilation engagement. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

Exhibit B

Fees for Services

CONSULTANT will provide Services at the following rates: \$21,500 per year

CONSULTANT shall invoice COUNTY one-third of the amounts set forth above on the effective date of the Agreement (and its anniversary for subsequent years), March 15, and upon the report completion for each year.

The fee options above include the tracking and maintenance of up to 10 lease/subscription-based information technology arrangements (SBITA) in accordance with GASB Statement No. 87, "Leases" and GASB Statement No. 96, "Subscription-Based Information Technology Arrangements." J&G utilizes LeaseCrunch software to track and maintain lease and SBITA agreements for the financial statement presentation. If the County has more than 10 lease/SBITA agreements an additional fee of \$80 per agreement will be included on the final invoice.

FISCAL OFFICER'S CERTIFICATE

5705.41 O.R.C.

The undersigned, County Auditor of Ashtabula County, hereby certifies that the amount required to meet the obligations of the County during the year 2024 under the Agreement has been lawfully appropriated for that purpose, and is in the Treasury of the County or in the process of collection to the credit of:

NWS 1001.001.101-601.0012-Contract Services Audit \$21,500

Agreement Title: Ashtabula County's Annual Comprehensive Financial Report (ACFR) Compilation

Between: THIRD PARTY AGREEMENT BY AND BETWEEN THE ASHTABULA COUNTY BOARD OF COMMISSIONERS AND JULIAN & GRUBE



David Thomas
Ashtabula County Auditor

Date: 1-24-24