BIG HORN COUNTY
BOARD OF COUNTY
COMMISSIONERS

121 3rd St W
Room 301
Hardin, MT 59034

Members
George Real Bird III, Presiding Officer
Larry Vandersloot, Member
Lawrence Pete Big Hair, Member

BIG HORN COUNTY BOARD OF COUNTY COMMISSIONERS MINUTES
July 13, 2023
9:00 AM

1. Call to Order

Commissioner Real Bird, Presiding Officer calls meeting to order.

2. Roll Call

Commissioner Real Bird, Presiding Officer, Commissioner Vandersloot, member and Commissioner Big Hair, member were all in attendance.

3. Claim Approvals

Commissioner Vandersloot entertained a motion to approve Claim book 1007. The motion was seconded by Commissioner Big Hair and passed unanimously.

4. Approve Minutes and Supporting Documents

Commissioner Vandersloot entertained a motion to approve the minutes. The motion was seconded by Commissioner Big Hair and passed unanimously.

5. Budget Hearings

Museum

Myrna Kincaid, museum board member and Aleen Sellers, Museum Director were in attendace. They've submitted a letter requesting $60,000 that the county gives the museum every year. She then gives a snapshot of the museums' financials. Discussion over the roof leak. Commissioner Vandersloot will have the architect look at it.

(SEE ATTACHED)

~~Library~~

No show. Will reschedule.

Detention

Victoria Olson, Detention Administrator, gave a summary of the detention budget.

(SEE ATTACHED)

6. Personnel/Legal

Board of Crime Control

Big Horn County was awarded $245,000. It is $5,000 short of what the county asked for.

Commissioner Vandersloot entertained a motion to approve the Board of Crime Control Grant. The motion was seconded by Commissioner Big Hair and passed unanimously.

Resignation

Commissioner Big Hair entertained a motion to accept the resignation submitted to Human Resources. The motion was seconded by Commissioner Vandersloot and passed unanimously.

7. Old Business

8. New Business

CB - Environmental Review Resolution

Commissioner Vandersloot entertained a motion to approve Resolution 20023-27. The motion was seconded by Commissioner Big Hair and passed unanimously.

Ollness & Associates renewal contract

The audit contract with Ollness & Associates for July 1, 2022 - June 30, 2025. Commissioner Vandersloot entertained a motion to approve the contract with Ollness & Associates. The motion was seconded by Commissioner Big Hair and passed unanimously.

9. Public Comments

10. Discussion

Peri Schenderline, Administrative Associate, gives update on MACo accountant, Nancy Everson who will be helping the County for a few weeks.

11. Adjourn

There being no other business, the board adjourned.

Approved: [signature]
George Real Bird III, Presiding Officer

Attest: Peri Schenderline
Peri Schenderline, Deputy Clerk & Recorder

July 12, 2023

Big Horn County Commissioners,
121 West 3rd Street,
Hardin, Mt. 59034

Dear Commissioners,

The Big Horn County Historical Society would like to request your continued financial support for the year 2023-2024. You have generously contributed $60,000.00 for the past several years. We would like to request this same amount for the 2023-2024 fiscal year.

Included with this letter is the Historical Society's Profit and Loss Report for 2022.

The gallery in the main building and all other buildings were cleaned and opened for the 2023 season. The Stage Barn has been resided with metal siding and funds for this project were donated by a local businessman through a life insurance policy. Work is still being done on the building which will house the Print Shop. Funds to renovate this building have been donated by members of the Vickers Family and is very much appreciated. We are making plans to host the Summer Fest event on July 15, 2023 as well as Country Fun Day on September 10, 2023.

The roof on the main building is still leaking. This is a great concern because it appears water is leaking around light fixture. We have had little or no cooperation from the roofer.

The Big Horn County Historical Society members, board of directors and museum staff certainly appreciate the support of our County Commissioners as well as the members of our community. You have helped make our museum the wonderful facility it is today.

Sincerely,

Merna A Kincaid

Merna Kincaid, Treasurer
Big Horn County Historical Society

10:17 AM
07/12/23
Cash Basis

Big Horn County Historical Society
Profit & Loss
January through December 2022

	Jan - Dec 22
Ordinary Income/Expense	
Income	
Admission	12,894.00
Big Horn County	60,000.00
Building & Ground Rental	375.00
Donations	103,109.79
Gift Shop	18,935.61
Grant Income	13,592.00
Membership Dues	14,715.00
Miscellaneous Income	775.14
Special Events	14,392.67
Total Income	238,789.21
Gross Profit	238,789.21
Expense	
Advertising & Signs	56,753.54
Bench & Installation	6,850.00
Bricks & Installation	770.00
Credit Card Processing Fees	1,649.63
Disposal Fee	1,165.50
Dues & Subscriptions	198.00
Exhibits & Collections Expenses	626.95
Gasoline	2,612.91
Gift Shop - Supplies	136.90
Insurance	7,813.88
Irrigation Assessment	694.10
License & taxes	163.52
Miscellaneous	2,496.93
New Addition	136.00
Office Expense	3,570.32
Payroll Gross Wage Expense	160,758.66
Payroll Taxes	5,498.60
Postage	2,400.41
Printing	6,638.57
Professional Fees	14,723.37
Public Relations	1,368.50
Repair & Maintenance	44,392.27
Security Service	1,328.55
Supplies	2,802.25
Travel & Training	808.58
Utilities	26,086.01
Total Expense	352,443.95
Net Ordinary Income	-113,654.74
Other Income/Expense	
Other Income	
Dividend Income	13,000.00
Interest On Checking	97.93
Total Other Income	13,097.93
Net Other Income	13,097.93
Net Income	**-100,556.81**

BIG HORN COUNTY DETENTION BUDGET REQUEST

2023-2024

Line Item	Description	ADOPTED Budget 2022-23	Expended ending 6/30/23	Request submitted in 5/10/23 for 23-24	Revised 6/2023	Reason for request
110	Sal/Wages	$779,126.40	$573,857.55	$779,126.40	$779,126.40	10 Detention, 1 Admin, 1 Cook
120	OT	$54,162.00	$133,041.89	$54,162.00	$54,162.00	
130	Term Salary	$7,791.26	$0.00	$7,791.26	$7,194.70	
141	FICA/MEDICARE	$63,746.56	$52,243.42	$63,746.56	$58,751.59	
142	PERS Retirement	$2,490.70	$18,453.94	$18,799.82	$18,453.94	3 employees on PERS Retirement
143	Sheriff's Retirement	$105,603.08	$65,203.89	$105,603.08	$76,158.17	
145	SUTA	$2,916.51	$2,474.16	$2,916.51	$2,474.16	
146	Workmans Comp	$29,736.40	$27,323.04	$29,736.40	$27,323.04	
148	Health Insurance	$138,840.00	$95,938.48	$138,840.00	$154,596.00	
210	Office Supplies	$5,500.00	$3,249.68	$5,500.00	$5,500.00	Need to order control room furniture
220	Operation Supplies	$40,000.00	$67,079.14	$55,000.00	$70,000.00	Inmate necessities for care (DOC $ are added back in)
221	Food	$80,000.00	104.391.44	$99,000.00	$104,000.00	Cost of all food & freight has incresed immensely.
225	Uniforms	$6,000.00	$9,300.21	$7,000.00	$7,500.00	$500 per officer ($5500) + new hires 1st uniform (decrease to $220) + replacements
	Firearms/Ammo		$3,916.41	$13,421.59	$13,421.59	2 AR's & car kit, (4) X7 Tasers & holster, cartridges, batteries, 9mm ammo, Targets & backers
230	Rep/Maint. Supplies	$2,500.00	$4,094.23	$10,000.00	$55,000.00	*amended Commissioners 7/13/23. 3 toilets need fixed + 22 replacement of light fixtures ($775/per fixture)
232	DET/CORR Fuel	$1,000.00	$1,625.90	$1,000.00	$2,000.00	Transports Fuel
310	Postage	$300.00	$528.26	$300.00	$500.00	postage on outgoing postcards
330	Public safety/Subsc/Due	$1,000.00	$2,618.30	$3,000.00	$2,000.00	Advertisement for open positions
340	Utilities	$2,400.00	$2,466.23	$2,400.00	$2,600.00	
350	Prof Services/UAs	$22,000.00	$11,450.81	$11,000.00	$11,500.00	Chemnet, Achitects
360	Rep/Maint Svc	$3,000.00	$11,793.28	$11,000.00	$11,500.00	
370	Travel	$4,000.00	$7,078.31	$4,000.00	$7,000.00	Expenses for Transports & Trainings
380	Training	$9,000.00	$2,625.00	$9,000.00	$9,000.00	DACOTA training & MLEA & other trainings
390	Contract Services		$12,508.00	$3,300.00	$12,500.00	Sunridge, Out of County holds
394	DET/Corr	$125,000.00	$46,285.58	$125,000.00	$100,000.00	*Pharmacy invoices moved from 220 to 394. BH Valley, Hospital, Dental
395						
	Totals	$1,486,112.91	$1,155,155.71	$1,560,643.62	$1,592,261.59	

Submitted 7/13/2023. Adjustment per Commission 230 Repair/Maintenance to $55,000

Montana Board of Crime Control
5 S Last Chance Gulch
PO Box 201408
Helena MT 59620
Phone (406)444-3604
Fax (406)444-4722
TTY (406)444-7099
www.mbcc.mt.gov

June 21, 2023

Jeanne Torske
Big Horn County ~~Sheriff's Office~~ COUNTY ATTORNEY OFFICE
121 West 3rd
Hardin, MT 59034

RE: 2023 Victims of Crime Act (VOCA)

Dear Jeanne,

The Montana Board of Crime Control (MBCC) congratulates you on the award of your application.

Enclosed is your grant award and necessary instructions. If there has been a change to any authorized official since the time of application, please complete a new signature page (https://mbcc.mt.gov/Funding/Forms) and submit it with the signed award documents. Once your award letter becomes available, please have ***George Real Bird III, County Commissioner,*** complete and sign the following:

- *Grant Award*
- *Special Conditions*
- *Other documents as indicated in the task assigned to you in AmpliFund*

Documents require original signatures and must be uploaded to the Public folder in AmpliFund.

All grant funds are provided on a reimbursement basis, with proof of expenses incurred.

Quarterly Reports are required. MBCC will reach out with more information and instructions before you are required to submit reports in AmpliFund.

If you have any questions regarding your grant, please contact:

Criselda DeLaCruz
(406) 444-1998

STATE OF MONTANA
BOARD OF CRIME CONTROL
5 Last Chance Gulch - Helena MT 59601-4178
Phone: (406) 444-3604 Fax: (406) 444-4722

Special Conditions

1. Equipment purchases require competitive bids
Subrecipient must obtain competitive bids for equipment and awards should go to the lowest bidder. For equipment costing more than $5,000.00, bids must be written and copies submitted with quarterly financial reports. If other than the lowest bid is accepted, a full justification must be submitted to the Board of Crime Control.

2. Award is conditional upon availability of funds
This grant award is conditional upon availability of government funds and may be reduced at any time due to budget reductions.

3. Non-committal to future funding
Award of this grant does not commit the Board of Crime Control to future funding.

4. Personnel time and attendance records
Applicant must maintain time and attendance records to support personnel costs associated with grant project.

5. Travel Reimbursement
State rates for mileage, meals, and lodging are maximum amounts that can be charged to subgrants funded by MBCC. Mileage rate effective 01/01/2023 through 12/31/2023 is $0.655 cents per mile. Per diem rates below are effective 04/11/23 through 09/30/2023.

Meals Allowance:	In-State	Out-of-State
Morning Meal (12:01AM-10:00AM)	$8.25	$13.00
Midday Meal (10:01AM-3:00PM)	$9.25	$15.00
Evening Meal (3:01PM-12:00AM)	$16.00	$26.00
	$33.50	$54.00

In order to claim reimbursement for a meal, you must be in a travel status for more than 3 continuous hours within one of the time ranges. To receive the morning meal, you must leave before 7:00AM and to receive the evening meal you must return after 6:01PM.

The lodging rate is available online through the following location: https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup/?action=perdiems_report&state=MT&fiscal_year=2021&zip=&city=

Grant funds may not be used to pay for out of state travel without prior approval from MBCC.

Grant funds cannot be used for costs and fees associated with cancellation or changes to travel, (i.e. Airline, hotels, registration, etc.) unless approved by MBCC.

Reimbursement for lodging without a receipt will be $12.00

Allowable expenses include emergency working supplies, taxi fares, and business telephone calls.

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Special Conditions

6. Consultants maximum rate

   The maximum rate for consultants is $650.00 (excluding travel and subsistence costs) for an eight (8) hour day. An 8-hour day may include preparation, evaluation and travel time in addition to the time required for actual performance. Prior approval is required by MBCC for a rate exceeding $650 or $81.25 per hour.

7. Project Income

   The subrecipient agrees that all income generated as a direct result of this award shall be deemed program income. All program income must be accounted for and used for the purposes under the conditions applicable and must be used to further the objectives of the program or deducted from the total project costs for the purpose of determining the federal share of costs. Further, the use of program income must be shown on the quarterly Financial Status Reports.

8. Quarterly progress and financial reports

   Quarterly progress, financial, narrative and statistical reports, in a format required by MBCC are required for calendar quarters ending: September 30, December 31, March 31, and June 30. These reports are to be received by the Montana Board of Crime Control within 15 days following the end of the calendar quarter. Final financial report ONLY is due within 45 days of the final quarter. Subrecipients who fail to submit reports by the due date will be subject to the following:

   FIRST LATE REPORT: Subrecipient will be notified to cease all expenditures of grant funds until the reports are submitted.

   SECOND LATE REPORT: The grant will be canceled. The project director must appear before the Application Review Committee and petition to get the grant reinstated.

9. Consultant services

   Consultant services provided by consultants employed with profit, nonprofit, and not-for-profit organizations are subject to competitive bidding procedures. Contracted services provided by other types of organizations may also have restrictions. Please check with MBCC staff prior to committing grant funds.

10. Successful progress, subcommittee appearance

    Subrecipient may be required to appear before a subcommittee, at the Board's discretion, to explain their progress towards successful implementation of the grant.

11. Reversion of un-obligated funds

    Any funds not properly obligated during the grant period shall lapse and revert to the Montana Board of Crime Control.

12. Cancellation of Award

    COMMENCEMENT WITHIN 60 DAYS. If a project is not operational within 60 days of the original start date of the award period, the subrecipient must report by letter to MBCC the steps taken to initiate the project, the reasons for delay, and the expected start date.

    OPERATIONAL WITHIN 90 DAYS: If a project is not operational within 90 days of the original start date of the award period, the subrecipient must submit a second statement to MBCC explaining the implementation delay. Upon receipt of the 90-day letter MBCC may cancel the project. MBCC may also, where extenuating circumstances warrant, extend the implementation date of the project past the 90-day period. When this occurs, the appropriate subrecipient files and records must so note the extension.

13. Approved Application

    Grant funds may be used only for the purposes in the subrecipient's approved application. The subrecipient shall notundertake any work or activities that are not described in the grant application.

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Special Conditions

14. Responsibility of the Project

Responsibility for the day-to-day conduct of the project rests with the subrecipient. This specifically includes operations, data collection, analysis and interpretation.

Responsibility for the general oversight and redirection of the project, if necessary, rests with MBCC. MBCC will review and approve all activities in the requirements under the various stages, as approved in this award.

15. Subrecipients with no procurement policies

Subrecipients that do not have established procurement policies and procedures must use the established State of Montana procurement process. If a subrecipient chooses to use the State procurement policy, it must be documented within the subrecipient's own policies. The procurement guide, forms and templates are located at the following: https://spb.mt.gov/Procurement-Guide. Below is the value threshold for the types of purchases or contracts used.

Small Purchases: Less than or equal to $5,000; simple market research. Choose technique that best meets subrecipient needs. Follow prudent purchasing practices (competitive quotes where practical).

Limited Solicitation: Purchases greater than $5,001 - $25,000 for services, or up to $50,000 for supplies. Must be documented using the Limited Solicitation form. Must be awarded to the lowest acceptable quote if cost is the only consideration.

Formal Bids & Proposals: Over $25,001 for services, or over $50,001 for supplies.

Note: All values are based on total contract value
Example: Subrecipient enters into a 2-year service agreement for $4,000 a year. This agreement constitutes a total contract value of $8,000 and would have to go through the limited solicitation process.

16. Requirements of the award; remedies for non-compliance or materially false statements

The conditions of this award are material requirements of the award. Compliance with any certifications or assurances submitted by or on behalf of the recipient or subrecipient that relate to the conduct during the periodof performance also is a material requirement of this award.

Limited Exceptions. In certain special circumstances, the U.S. Department of Justice ("DOJ") may determine that it will not enforce, or enforce only in part, one or more requirements otherwise applicable to the award. Any such exceptions regarding enforcement, including any such exceptions made during the period of performance, are (or will be during the period of performance) set out through the Office of Justice Programs ("OJP") webpage entitled "Legal Notices: Special circumstances as to particular award conditions" (ojp.gov/funding/Explore/LegalNotices-AwardReqts.htm), and incorporated by reference into the award.

By signing and accepting this award on behalf of the recipient, the authorized recipient official accepts all material requirements of the award, and specifically adopts, as if personally executed by the authorized recipient official, all assurances or certifications submitted by or on behalf of the recipient that relate to conduct during the period of performance.

Failure to comply with any one or more of these award requirements -- whether a condition set out in full below, a condition incorporated by reference below, or a certification or assurance related to conduct during the award period -- may result in the Office of Justice Programs ("OJP") taking appropriate action with respect to the recipient, subrecipient, and the award. Among other things, the OJP may withhold award funds, disallow costs, or suspend or terminate the award. The Department of Justice ("DOJ"), including OJP, also may take other legal action as appropriate.

Any materially false, fictitious, or fraudulent statement to the federal government related to this award (or concealment or omission of a material fact) may be the subject of criminal prosecution (including under 18 U.S.C. 1001 and/or 1621, and/or 34 U.S.C. 10271-10273), and also may lead to imposition of civil penalties and administrative remedies for false claims or otherwise (including under 31 U.S.C. 3729-3730 and 3801-3812).

Should any provision of a requirement of this award be held to be invalid or unenforceable by its terms, that provision shall first be applied with a limited construction so as to give it the maximum effect permitted by law.

Initial Here ______

Should it be held, instead, that the provision is utterly invalid or -unenforceable, such provision shall be deemed severable from this award.

17. Applicability of Part 200 Uniform Requirements

    The Uniform Administrative Requirements, Cost Principles, and Audit Requirements in 2 C.F.R. Part 200, as adopted and supplemented by DOJ in 2 C.F.R. Part 2800 (together, the "Part 200 Uniform Requirements") apply to this FY2020 award from OJP.

    The Part 200 Uniform Requirements were first adopted by DOJ on December 26, 2014. If this FY 2022 award supplements funds previously awarded by OJP under the same award number (e.g., funds awarded during or before December 2014), the Part 200 Uniform Requirements apply with respect to all funds under that award number (regardless of the award date, and regardless of whether derived from the initial award or a supplemental award) that are obligated on or after the acceptance date of this FY 2021 award.

    For more information and resources on the Part 200 Uniform Requirements as they relate to OJP awards and subawards ("subgrants"), see the OJP website at https://ojp.gov/funding/Part200UniformRequirements.htm.

    Record retention and access: Records pertinent to the award that the recipient (and any subrecipient ("subgrantee") at any tier) must retain -- typically for a period of 3 years from the date of submission of the final expenditure report (SF425), unless a different retention period applies -- and to which the recipient (and any subrecipient ("subgrantee") at any tier) must provide access, include performance measurement information, in addition to the financial records, supporting documents, statistical records, and other pertinent records indicated at 2 C.F.R. 200.333.

    In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the subrecipient is to contact MBCC promptly for clarification.

18. Reporting potential fraud, waste, and abuse, and similar misconduct

    The recipient, and any subrecipients ("subgrantees") at any tier, must promptly refer to the DOJ Office of the Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has, in connection with funds under this award-- (1) submitted a claim that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

    Potential fraud, waste, abuse, or misconduct involving or relating to funds under this award should be reported to the OIG by--(1) online submission accessible via the OIG webpage at https://oig.justice.gov/hotline/contact-grants.htm (select "Submit Report Online"); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Investigations Division (Attn: Grantee Reporting) at (202) 616-9881 (fax). Additional information is available from the DOJ OIG website at https://oig.justice.gov/hotline.

19. Encouragement of policies to ban text messaging while driving

    Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009), DOJ encourages recipients and subrecipients ("subgrantees") to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this award, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

20. OJP Training Guiding Principles

    Any training or training materials that the recipient -- or any subrecipient ("subgrantee") at any tier -- develops or delivers with OJP award funds must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees, available at https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm.

21. Compliance with applicable rules regarding approval, reporting of conferences, meetings, trainings, and other events

    The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable laws, regulations, policies, and official DOJ guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences (as that term is defined by

Special Conditions

DOJ), including the provision of food and/or beverages at such conferences, and costs of attendance at such conferences.

Information on the pertinent DOJ definition of conferences and the rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of "Post Award Requirements" in the "DOJ Grants Financial Guide").

22. Requirements related to System for Award Management and Universal Identifier Requirements

    The recipient must comply with applicable requirements regarding the System for Award Management (SAM), currently accessible at https://www.sam.gov/. This includes applicable requirements regarding registration with SAM, as well as maintaining the currency of information in SAM.

    The recipient also must comply with applicable restrictions on subawards ("subgrants") to first-tier subrecipients (first-tier "subgrantees"), including restrictions on subawards to entities that do not acquire and provide (to the recipient) the unique entity identifier required for SAM registration.

    The details of the recipient's obligations related to SAM and to unique entity identifiers are posted on the OJP web site at https://ojp.gov/funding/Explore/SAM.htm. (Award condition: System for Award Management (SAM) and Universal Identifier Requirements) and are incorporated by reference here.

    This condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

23. Compliance with DOJ Grants Financial Guide

    References to the DOJ Grants Financial Guide are to the DOJ Grants Financial Guide as posted on the OJP website (currently, the "DOJ Grants Financial Guide" available at https://ojp.gov/financialguide/DOJ/index.htm), including any updated version that may be posted during the period of performance. The recipient or subrecipient agrees to comply with the DOJ Grants Financial Guide.

24. Potential imposition of additional requirements

    The recipient or subrecipient agrees to comply with any additional requirements that may be imposed by the DOJ awarding agency (OJP, or OVW, as appropriate) during the grant period of performance for this award, if the recipient is designated as "high-risk" for purposes of the DOJ high-risk grantee list.

25. Requirement to report potentially duplicative funding

    If the recipient or subrecipient currently has other active awards of federal funds, or if the recipient receives any other award of federal funds during the period of performance for this award, the recipient promptly must determine whether funds from any of those other federal awards have been, are being, or are to be used (in whole or in part) for one or more of the identical cost items for which funds are provided under this award. If so, the recipient must promptlynotify MBCC in writing of the potential duplication, and, if so requested by MBCC, must seek a budget modificationor change-of-project-scope grant award modification (GAM) to eliminate any inappropriate duplication of funding.

26. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 38

    The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 38 (as may be applicable from time to time), specifically including any applicable requirements regarding written notice to program beneficiaries and prospective program beneficiaries.

    Currently, among other things, 28 C.F.R. Part 38 includes rules that prohibit specific forms of discrimination on the basis of religion, a religious belief, a refusal to hold a religious belief, or refusal to attend or participate in a religious practice. Part 38, currently, also sets out rules and requirements that pertain to recipient and subrecipient ("subgrantee") organizations that engage in or conduct explicitly religious activities, as well as rules and requirements that pertain to recipients and subrecipients that are faith-based or religious organizations.

    The text of 28 C.F.R. Part 38 is available via the Electronic Code of Federal Regulations (currently accessible at https://www.ecfr.gov/cgi-bin/ECFR?page=browse), by browsing to Title 28-Judicial Administration, Chapter 1, Part 38, under e-CFR "current" data.

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Special Conditions

27. Requirement for data on performance and effectiveness under the award

    The recipient or subrecipient must collect and maintain data that measure the performance and effectiveness of work under this award. The data must be provided to MBCC in the manner (including within the timeframes) specified by MBCC, OJP and/or OVW, in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act of 2010,and other applicable laws.

28. Requirements related to "de minimis" Indirect Cost Rate

    A subrecipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise MBCC in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The "de minimis" rate may be applied only to modified total direct costs (MTDC) as defined by the Part 200 Uniform Requirements.

29. All subawards ("subgrants") must have specific federal authorization

    The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements for authorization of any subaward. This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a "subaward" (and therefore does not consider a procurement "contract").

    The details of the requirement for authorization of any subaward are posted on the OJP web site at https://www.ojp.gov/funding/explore/subawardauthorization.htm. (Award condition: All subawards ("subgrants") must have specific federal authorization) and are incorporated by reference here.

30. Requirements pertaining to prohibited conduct related to trafficking in persons (including reporting requirements and OJP authority to terminate award)

    The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements (including requirements to report allegations) pertaining to prohibited conduct related to the trafficking of persons, whether on the part of recipients, subrecipients ("subgrantees"), or individuals defined (for purposes of this condition) as "employees" of the recipient or of any subrecipient.

    The details of the recipient's obligations related to prohibited conduct related to trafficking in persons are posted on the OJP web site at https://www.ojp.gov/funding/explore/prohibitedconduct-trafficking.htm. (Award condition: Prohibited conduct by recipients and subrecipients related to trafficking in persons (including reporting requirements and OJPauthority to terminate award)) and are incorporated by reference here.

31. Compliance with 41 U.S.C. 4712 (including prohibitions on reprisal; notice to employees)

    The recipient (and any subrecipient at any tier) must comply with, and is subject to, all applicable provisions of 41 U.S.C. 4712, including all applicable provisions that prohibit, under specified circumstances, discrimination against an employee as reprisal for the employee's disclosure of information related to gross mismanagement of a federal grant, a gross waste of federal funds, an abuse of authority relating to a federal grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal grant.

    The recipient also must inform its employees, in writing (and in the predominant native language of the workforce), of employee rights and remedies under 41 U.S.C. 4712.

    Should a question arise as to the applicability of the provisions of 41 U.S.C. 4712 to this award, the recipient is to contact the DOJ awarding agency (OJP or OVW, as appropriate) for guidance.

32. Specific post-award approval required to use a noncompetitive approach in any procurement contract that would exceed $250,000

    The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements to obtain specific advance approval to use a noncompetitive approach in any procurement contract that would exceed the Simplified Acquisition Threshold (currently, $250,000). This condition applies to agreements that -- for purposes of federal grants administrative requirements -- OJP considers a procurement "contract" (and therefore does not consider a subaward).

    The details of the requirement for advance approval to use a noncompetitive approach in a procurement contract under an OJP award are posted on the OJP web site at

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https://ojp.gov/funding/Explore/NoncompetitiveProcurement.htm. (Award condition: Specific post-award approval required to use a noncompetitive approach in a procurement contract (if contract would exceed $250,000)) and are incorporated by reference here.

33. Restrictions on "lobbying"

In general, as a matter of federal law, federal funds awarded by OJP may not be used by the recipient, or any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. See 18 U.S.C. 1913. (There may be exceptions if an applicable federal statue specifically authorizes certain activities that otherwise would be barred by law.)

Another federal law generally prohibits federal funds awarded by OJP from being used by the recipient, or any subrecipient at any tier, to pay any person to influence (or attempt to influence) a federal agency, a Member of Congress, or Congress (or an official or employee of any of them) with respect to the awarding of a federal grant or cooperative agreement, subgrant, contract, subcontract, or loan, or with respect to actions such as renewing, extending, or modifying any such award. See 31 U.S.C. 1352. Certain exceptions to this law apply, including an exception that applies to Indian tribes and tribal organizations.

Should any question arise as to whether a particular use of federal funds by a recipient (or subrecipient) would or might fall within the scope of these prohibitions, the subrecipient is to contact MBCC for guidance, and may not proceed without the express prior written approval of OJP and MBCC.

34. Compliance with general appropriations-law restrictions on the use of federal funds (FY 2021)

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable restrictions on the use of federal funds set out in federal appropriations statutes. Pertinent restrictions, including from various "general provisions" in the Consolidated Appropriations Act, 2021, are set out at https://ojp.gov/funding/Explore/FY21AppropriationsRestrictions.htm, and are incorporated by reference here.

Should a question arise as to whether a particular use of federal funds by a recipient (or a subrecipient) would or might fall within the scope of an appropriations-law restriction, the recipient is to contact MBCC for guidance, and may not proceed without the express prior written approval of MBCC.

35. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient ("subgrantee") under this award, or entity that receives a procurement contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

1. In accepting this award, the recipient--

a. represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

b. certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

2. If the recipient does or is authorized under this award to make subawards ("subgrants"), procurement contracts, or both--

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Special Conditions

a. it represents that--

(1) it has determined that no other entity that the recipient's application proposes may or will receive award funds (whether through a subaward ("subgrant"), procurement contract, or subcontract under a procurement contract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and

(2) it has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and

b. it certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the federal agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

36. Effect of failure to address audit issues

The recipient and subrecipient understands and agrees that the DOJ awarding agency (OJP or OVW, as appropriate) may withhold award funds, or may impose other related requirements, if (as determined by the DOJ awarding agency) the recipient or subrecipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms if this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ awards.

37. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 42

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 42, specifically including any applicable requirements in Subpart E of 28 C.F.R. Part 42 that relate to an equal employment opportunity program.

38. Compliance with DOJ regulations pertaining to civil rights and nondiscrimination - 28 C.F.R. Part 54

The recipient, and any subrecipient ("subgrantee") at any tier, must comply with all applicable requirements of 28 C.F.R. Part 54, which relates to nondiscrimination on the basis of sex in certain "education programs."

39. Requirement to disclose whether recipient is designated "high risk" by a federal grant-making agency outside of DOJ

If the recipient or subrecipient is designated "high risk" by a federal grant-making agency outside of DOJ, currently or at any time during the course of the period of performance under this award, the recipient must disclose that fact and certain related information to OJP by email at OJP.ComplianceReporting@ojp.usdoj.gov. For purposes of this disclosure,high risk includes any status under which a federal awarding agency provides additional oversight due to the recipient's past performance, or other programmatic or financial concerns with the recipient. The recipient's disclosure must include the following: 1. The federal awarding agency that currently designates the recipient highrisk, 2. The date the recipient was designated high risk, 3. The high-risk point of contact at that federal awarding agency (name, phone number, and email address), and 4. The reasons for the high-risk status, as set out by the federal awarding agency.

40. Discrimination Findings

The recipient and subrecipient ("subgrantee") assures that in the event that a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the ground of race, religion, national origin, sex, or disability against a recipient of victim assistance formula funds under this award, the recipient will forward a copy of the findings to MBCC and the Office for Civil Rights of OJP.

41. Reclassification of various statutory provisions to a new Title 34 of the United States Code

On September 1, 2017, various statutory provisions previously codified elsewhere in the U.S. Code were editorially reclassified (that is, moved and renumbered) to a new Title 34, entitled "Crime Control and Law Enforcement." The reclassification encompassed a number of statutory provisions pertinent to OJP awards (that is, OJP grants and cooperative agreements), including many provisions previously codified in Title 42 of the U.S. Code.

Effective September 1, 2017, any reference in this award document to a statutory provision that has been reclassified to the new Title 34 of the U.S. Code is to be read as a reference to that statutory provision as reclassified to Title 34. This rule of construction specifically includes references set out in award conditions,

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references set out in material incorporated by reference through award conditions, and references set out in other award requirements.

42. Requirement to report actual or imminent breach of personally identifiable information (PII)

The recipient (and any "subrecipient" at any tier) must have written procedures in place to respond in the event of an actual or imminent "breach" (OMB M-17-12) if it (or a subrecipient)-- 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.1) within the scope of an OJP grant-funded program or activity, or 2) uses or operates a "Federal information system" (OMB Circular A-130). The recipients breach procedures must include a requirement to report actual or imminent breach of PII to an MBCC Program Manager no later than 24 hours after an occurrence of an actual breach, or the detection of an imminent breach.

43. Employment eligibility verification for hiring under the award

1. The recipient (and any subrecipient at any tier) must--

A. Ensure that, as part of the hiring process for any position within the United States that is or will be funded (in whole or in part) with award funds, the recipient (or any subrecipient) properly verifies the employment eligibility of the individual who is being hired, consistent with the provisions of 8 U.S.C. 1324a(a)(1) and (2).

B. Notify all persons associated with the recipient (or any subrecipient) who are or will be involved in activities under this award of both--

(1) this award requirement for verification of employment eligibility, and

(2) the associated provisions in 8 U.S.C. 1324a(a)(1) and (2) that, generally speaking, make it unlawful, in the United States, to hire (or recruit for employment) certain aliens.

C. Provide training (to the extent necessary) to those persons required by this condition to be notified of the award requirement for employment eligibility verification and of the associated provisions of 8 U.S.C. 1324a(a)(1) and (2).

D. As part of the recordkeeping for the award (including pursuant to the Part 200 Uniform Requirements), maintain records of all employment eligibility verifications pertinent to compliance with this award condition in accordance with Form I-9 record retention requirements, as well as records of all pertinent notifications and trainings.

2. Monitoring

The recipient's monitoring responsibilities include monitoring of subrecipient compliance with this condition.

3. Allowable costs

To the extent that such costs are not reimbursed under any other federal program, award funds may be obligated for the reasonable, necessary, and allocable costs (if any) of actions designed to ensure compliance with this condition.

4. Rules of construction

A. Staff involved in the hiring process

For purposes of this condition, persons "who are or will be involved in activities under this award" specifically includes (without limitation) any and all recipient (or any subrecipient) officials or other staff who are or will be involved in the hiring process with respect to a position that is or will be funded (in whole or in part) with award funds.

B. Employment eligibility confirmation with E-Verify

For purposes of satisfying the requirement of this condition regarding verification of employment eligibility, the recipient (or any subrecipient) may choose to participate in, and use, E-Verify (www.e-verify.gov), provided an appropriate person authorized to act on behalf of the recipient (or subrecipient) uses E-Verify (and follows the proper E-Verify procedures, including in the event of a "Tentative Nonconfirmation" or a "Final Nonconfirmation") to confirm employment eligibility for each hiring for a position in the United States that is or will be funded (in whole

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or in part) with award funds.

C. "United States" specifically includes the District of Columbia, Puerto Rico, Guam, the Virgin Islands of the United States, and the Commonwealth of the Northern Mariana Islands.

D. Nothing in this condition shall be understood to authorize or require any recipient, any subrecipient at any tier, or any person or other entity, to violate any federal law, including any applicable civil rights or nondiscrimination law.

E. Nothing in this condition, including in paragraph 4.B., shall be understood to relieve any recipient, any subrecipient at any tier, or any person or other entity, of any obligation otherwise imposed by law, including 8 U.S.C. 1324a(a)(1) and (2).

Questions about E-Verify should be directed to DHS. For more information about E-Verify visit the E-Verify website (https://www.e-verify.gov/) or email E-Verify at E-Verify@dhs.gov. E-Verify employer agents can email EVerify at E-VerifyEmployerAgent@dhs.gov.

Questions about the meaning or scope of this condition should be directed to MBCC before award acceptance.

44. Determination of suitability to interact with participating minors

SCOPE. This condition applies to this award if it is indicated -- in the application for the award (as approved by DOJ) (or in the application for any subaward, at any tier), the DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by the recipient, or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age.

The recipient, and any subrecipient at any tier, must make determinations of suitability before certain individuals may interact with participating minors. This requirement applies regardless of an individual's employment status.

The details of this requirement are posted on the OJP web site at https://www.ojp.gov/funding/explore/interact-minors. (Award condition: Determination of suitability required, in advance, for certain individuals who mayinteract with participating minors) and are incorporated by reference here.

45. The recipient agrees to promptly provide, upon request, financial or programmatic-related documentation related to this award, including documentation of expenditures and achievements. The recipient understands that it will be subject to additional financial and programmatic in-depth or on-site monitoring, which may be on short notice, and agrees that it will cooperate with any such monitoring. The recipient agrees to develop or maintain effective internal controls to manage federal awards (see 2 C.F.R. 200.303) and effective financial management policies and procedures to manage federal awards (see 2 C.F.R. 200.302).

Signature [signature] Date 07.13.2023

Title COUNTY COMMISSIONER

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STATE OF MONTANA
BOARD OF CRIME CONTROL

Contact information for awarding official:
5 S Last Chance Gulch – Helena MT 59601-4178
Phone: (406) 444-3604 | Fax: (406)444-4722

GRANT AWARD

Subgrant: Big Horn County Victim Witness Assistance Program — 2023 Victims of Crime Act (VOCA)

Grantee: Big Horn County ~~Sheriff's Office~~ COUNTY ATTORNEY OFFICE
121 West 3rd
Hardin, MT 59034

Award Date:	7/1/2023	**Subrecipient's MBCC Award Identification number:** 24-V01-1686
Federal Amount Awarded:	$191,000.00	**State and Federal award identification number(s)**: 2024 VOCA GF HB02, 23 VOCA (TBD), 15POVC-22-GG-00772-ASSI, 15POVC-21-GG-0582-ASSI
State Amount Awarded:	$54,000.00	
Guaranteed Local Matching:	$0.00	**Federal award date(s):** 07/01/2023, 10/01/2023, 8/25/22, 9/16/2021
Total:	$245,000.00	**Federal awarding agency:** Department of Justice, Office of Justice Programs, Office for Victims of Crime
		Source of Federal Fund: 16.575
		This Federal award is related to Research and Development: No
		Indirect cost rate for the Federal award: N/A

Special Conditions

Please see attached Special Conditions

This grant is subject to the special conditions listed above, general conditions attached hereto, and must be implemented and administered along guidelines already established by your agency. This grant shall become effective, as of the date of award, when the grantee signs and returns a copy of this grant award to the Board of Crime Control.

Funds allocated to this project, both awarded and matching, must be obligated prior to **6/30/2025.**

Natalia Bowser
Executive Director
Montana Board of Crime Control

June 21, 2023
Date

I, as authorized representative of the above grantee agency, hereby signify acceptance of the above described grant on the terms and conditions set forth above or incorporated by reference therein.

George Real Bird III
County Commissioner

07.13.2023
Date

COUNTY OF BIG HORN, MONTANA
RESOLUTION 2023-27

PREAMBLE:

Big Horn County will be submitting a Coal Board Grant Application requesting two patrol vehicles for the Sheriff's Office.

RECITAL:

The County relies upon Montana Code Annotated § 7-5-2101 (2021) in order to accept the determination that a Categorical Exemption is appropriate for the Sheriff's Office Patrol Vehicles.

In accordance with MCA 7-5-2101(1). The board of county commissioners has jurisdiction and power, under such limitations and restrictions as are prescribed by law, to represent the county and have the care of the county property and the management of the business and concerns of the county in all cases where no other provision is made by law.

Big Horn County completed an assessment and found no environmental impacts to the Sheriff's Office Patrol Vehicle Project. The draft Environmental Review was made available for public comment and findings were presented and reviewed at a public meeting, where no public comment was received.

In accordance with MCA 7-5-2101(2). The board has jurisdiction and power, under such limitations and restrictions as are prescribed by law, to perform all other acts and things required by law not enumerated in this title or which may be necessary to the full discharge of the duties of the chief executive authority of the county government.

Big Horn County has determined that the Sheriff's Office Patrol Vehicle Project will not significantly affect the quality of the human environment and accordingly Big Horn County has determined an Environmental Impact Statement is not necessary;

THEREFORE:

The Big Horn County Board of Commissioners, Big Horn County, Montana adopts the final Environmental Assessment for the Sheriff's Office Patrol Vehicle Project.

EFFECTIVE DATE:

This resolution shall become effective immediately.

Enacted:

This 13th day of July, 2023, in Hardin, Montana.

BOARD OF COMMISSIONERS
BIG HORN COUNTY, MONTANA

George Real Bird III, Presiding Officer	Larry Vandersloot, Member	Lawrence Big Hair, Member

Attest: Peri Schenderline

Peri Schenderline,
Deputy Clerk and Recorder

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT

This Contract is made this 28TH day of JUNE, 2023, by and among

OLNESS & ASSOCIATES, PC
Certified Public Accountant
("Contractor"),
BIG HORN COUNTY
Governmental Entity
("Entity"),

and the **Montana Department of Administration, Local Government Services, ("State"),** acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. **The State's mailing address, phone number and e-mail address are P.O. Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.**

1. **Effective Date**: **This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval.** If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment**: This contract covers the following audit period(s): JULY 1, 2022 to JUNE 30, 2025.

   A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

   $ 45,000 for initial (or sole) audit covering 7/01/2022 to 6/30/2023.
   $ 48,000 for subsequent audit covering 7/01/2023 to 6/30/2024
   $ 50,000 for subsequent audit covering 7/01/2024 to 6/30/2025.

   The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

   B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

   C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review**: The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received

during the contract period.

4. **Audit Scope**: The Contractor shall perform the following:

   A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

   The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

   If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

   B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards

   C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

   (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;

   (2) the Entity has complied with the provisions of each of its debt covenants and agreements;

   (3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality**; and

   (4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

   If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

   D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

(1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and

(2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing.

J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities**: The Entity shall be responsible for:

A. its basic financial statements, including note disclosures;

B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;

C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;

E. making all financial records and related information available to the Contractor;

F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;

G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;

H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and

I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. **Dates for Annual Financial Report or Trial Balance of Accounts**: The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.

7. **Beginning the Audit**: The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.

8. **Completion of Audit**: The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.

9. **Due Date Extension**: The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.

10. **Presentation of Audited Financial Statements**: The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions within this contract and by Uniform Guidance must also be included, if applicable.

A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.

B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.

C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.

D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

11. **Auditor's Reports**: All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

A. a report on the financial statements of the Entity;

B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.

D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:

(1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.

(2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:

a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;

b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;

c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph

12.A.; and

d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits**: All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.

E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts**: School district audit reports must include the following as supplementary information/schedules:

A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and

Spring "Student Count for ANB" reports and as documented by the school district's enrollment records; and

B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework**: Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.

15. **Written Report to Entity**: The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.

16. **Exit Conference**: Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.

17. **Report Distribution**: The Contractor and Entity shall file copies of the audit report as specified below:

A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.

B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.

C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.

D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.

E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.

F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.

G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the

Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response**: If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction.

19. **Entity's Attorney**: If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.

20. **Certification of Auditor Independence**: The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.

21. **Contractor and Subcontractors**: The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

    The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22 **State Participation in Conferences**: The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.

23. **Access to Records**: The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention

period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report**: As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor**: The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.

26. **Workers' Compensation**: The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).

27. **Indemnity**: The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

    If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

    Insurance - Professional Liability: The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

    If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.

29. **Compliance with Laws:**
    A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.l. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

    B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations**: The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences**: Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

    The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

    The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences**: After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review**: The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.

34. **Single Audit Act Certification**: If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.

35. **Time is of the Essence**: Time is of the essence regarding all provisions of this contract.

36. **Governing Law and Venue**: This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.

37. **Notice**: All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.

38. **Invalid Provision**: If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.

39. **Authority**: Each party represents that the person signing this contract has the authority to bind that party.

40. **Entire Agreement and Amendment**: This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

Certified Public Accountant

OLNESS & ASSOCIATES, PC
Firm Name

By: ______________________ Date: 6/28/23
Authorized Representative

Governmental Entity

BIG HORN COUNTY
Entity Name

By: ______________________ Date: 07.13.2023
Authorized Representative

Montana Department of Administration,
Local Government Services

By: ______________________ Date: ____________
Approved By

APPENDIX A

Initial or Sole Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): **BIG HORN COUNTY**

Telephone: ____________ Address: PO BOX 908
(Street Address or P.O. Box)

HARDIN, MT 59034-0908
(City/Town) (Zip Code)

____
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) : **OLNESS & ASSOCIATES, PC**

(406)252-6230
Telephone:

Address: 2810 CENTRAL AVE, STE B
(Street Address or P.O. Box)

BILLINGS, MT 59102
(City/Town) (Zip Code)

CURT WYSS – curt@olnesscpa.com
Contact Person(s) and E-Mail Address(es)

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1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending JUNE 30, 2023 (and ______).
   (Month & Day) *(Year)* *(Year)*

   B. Date to commence audit work: 11/30/2023

   C. Date to submit final audit report to Entity and State: 6/30/2024

2. Time and Price for Engagement:

   A. Estimated total hours - 450

   B. Price for audit personnel $ 45,000
   Price for Travel ______
   Price for typing, clerical and report preparation ______
   Total price for this engagement $ 45,000

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: AUGUST 2023

5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
ACCESS TO PHOTOCOPIER, INTERNET SERVICE AND SUITABLE WORKSPACE

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

OR

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

OLNESS & ASSOCIATES, PC
Firm Name

By: ________________ Date: 6/28/23
Authorized Representative

Governmental Entity

BIG HORN COUNTY
Entity Name

By: ________________ Date: 07.13.2023
Authorized Representative

Montana Department of Administration, Local Government Services

By: ________________ Date: ________
Approved By

APPENDIX B

Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): BIG HORN COUNTY

Telephone: ______ Address: PO BOX 908
(Street Address or P.O. Box)

HARDIN, MT 59034-0908
(City/Town) (Zip Code)

______
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR): OLNESS & ASSOCIATES, PC

(406)252-6230
Telephone:

Address: 2810 CENTRAL AVE, STE B
(Street Address or P.O. Box)

BILLINGS, MT 59102
(City/Town) (Zip Code)

CURT WYSS (curt@olnesscpa.com)
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending ______ JUNE 30, 2024 (and ____).
(Month & Day) *(Year)* *(Year)*

B. Date to commence audit work: 11/29/2024

C. Date to submit final audit report to Entity and State: 6/30/2025

2. Time and Price for Engagement:

A. Estimated total hours - 475

B. Price for audit personnel $ 48,000
Price for Travel ______
Price for typing, clerical and report preparation ______
Total price for this engagement $ 48,000

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: AUGUST 2024

5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
   ACCESS TO PHOTOCOPIER, INTERNET SERVICE AND SUITABLE WORKSPACE

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

OR

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

OLNESS & ASSOCIATES, PC
Firm Name

By: __________ Date: 6/28/23
Authorized Representative

Governmental Entity

BIG HORN COUNTY
Entity Name

By: __________ Date: 07.13.2023
Authorized Representative

Montana Department of Administration,
Local Government Services

By: __________ Date: __________
Approved By

APPENDIX C

Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY): BIG HORN COUNTY

Telephone: ______ Address: PO BOX 908
(Street Address or P.O. Box)

HARDIN, MT 59034-0908
(City/Town) (Zip Code)

______
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR): OLNESS & ASSOCIATES, PC

(406)252-6230
Telephone:

Address: 2810 CENTRAL AVE, STE B
(Street Address or P.O. Box)

BILLINGS, MT 59102
(City/Town) (Zip Code)

CURT WYSS (curt@olnesscpa.com)
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending
______ JUNE 30, 2025 (and ____).
(Month & Day) *(Year)* *(Year)*

B. Date to commence audit work: 12/05/2025

C. Date to submit final audit report to Entity and State: 6/30/2026

2. Time and Price for Engagement:

A.	Estimated total hours -	475
B.	Price for audit personnel	$ 50,000
	Price for Travel	
	Price for typing, clerical and report preparation	
	Total price for this engagement	$ 50,000

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: AUGUST 2025

5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

OR

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

OLNESS & ASSOCIATES, PC
Firm Name

By: __________ Date: 6/28/23
Authorized Representative

Governmental Entity

BIG HORN COUNTY
Entity Name

By: __________ Date: 07.13.2023
Authorized Representative

Montana Department of Administration,
Local Government Services

By: __________ Date: __________
Approved By