

**EAGLE URBAN RENEWAL AGENCY**  
THE URBAN RENEWAL AGENCY OF THE CITY OF EAGLE

**RESOLUTION NO. 22-023**

BY THE BOARD OF COMMISSIONERS OF THE EAGLE URBAN RENEWAL  
AGENCY OF EAGLE, IDAHO, A/K/A EURA:

A RESOLUTION OF THE BOARD OF  
COMMISSIONERS OF THE EAGLE URBAN RENEWAL  
AGENCY OF EAGLE, IDAHO (EURA), APPROVING THE  
MASTER PROFESSIONAL SERVICES AGREEMENT AND  
SCOPE OF WORK ("AGREEMENTS") BETWEEN THE  
EURA AND CLIFTON LARSON ALLEN, LLP.  
("CONSULTANT") FOR PROFESSIONAL ACCOUNTING  
SERVICES FOR THE URBAN RENEWAL AGENCY;  
AUTHORIZING THE EXECUTION OF THE AGREEMENTS  
BY THE CHAIRMAN OR VICE-CHAIRMAN AND  
SECRETARY; AUTHORIZING ANY TECHNICAL  
CHANGES TO THE AGREEMENTS; AUTHORIZING THE  
ADMINISTRATOR TO TAKE ALL NECESSARY ACTION  
REQUIRED TO IMPLEMENT THE AGREEMENTS; AND  
PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Eagle Urban  
Renewal Agency of the City of Eagle, Idaho, an independent public body corporate and  
politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, as  
amended, Chapter 20, Title 50, Idaho Code, a duly created and functioning urban  
renewal agency of the City of Eagle, Idaho, hereinafter referred to as the "EURA."

WHEREAS, the EURA, an independent public body, corporate and politic, is an  
urban renewal agency created by and existing under the authority of and pursuant to  
the Idaho Urban Renewal Law of 1965, being Idaho Code title 50, chapter 20, as  
amended and supplemented, and the Local Economic Development Act of 1988, being  
Idaho Code, Title 50, Chapter 29; as amended and supplemented (collectively the  
"Act");

WHEREAS, the EURA was established by Resolution No. 06-50 of the City  
Council of the City of Eagle, Idaho (hereinafter the "City Council"), adopted October 10,  
2006;

WHEREAS, the City Council of the City of Eagle, Idaho (the "City"), on December 11, 2007, after notice duly published, conducted a public hearing on the Eagle Revitalization Plan (the "Revitalization Plan");

WHEREAS, following said public hearing the City adopted its Ordinance No. 592 on December 11, 2007, approving the Revitalization Plan and making certain findings;

WHEREAS, Consultant has been providing accounting services to the EURA and EURA desires Consultant to continue to do so;

WHEREAS, Consultant has the necessary expertise and availability to timely to continue to perform the services;

WHEREAS, the EURA desires to approve the Agreements presented by Consultant for the accounting services attached hereto as Exhibit A and is incorporated by reference herein.

WHEREAS, Agency staff recommends approval and execution by the Chairman or Vice-Chairman and Secretary of the Agreements attached as Exhibit A and the execution of the Agreements is in the best public interest.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF EAGLE, IDAHO, A/K/A THE EAGLE URBAN RENEWAL AGENCY, AS FOLLOWS:

Section 1: That the above statements are true and correct.

Section 2: That the Board confirms and ratifies the execution of the Agreements with CONSULTANT and finds that action to be in the best interest of the EURA.

Section 3: That Agreements be and the same hereby is approved and the Chairman, Vice-Chairman, and Secretary of EURA are hereby authorized to sign and enter into the Agreements.

Section 4: That the Chairman, Vice-Chairman, and Secretary of EURA are hereby authorized to sign all necessary documents required to implement the actions contemplated by the Agreements subject to representations by EURA staff and legal counsel that all conditions precedent to actions contemplated in the Agreements, and any necessary technical changes to the Agreements, or other documents, are acceptable upon advice from EURA's legal counsel that said changes are consistent with the provisions of the



Agreement and the comments and discussions received at the November 1<sup>st</sup>, 2022 EURA Board meeting.

Section 5: That this resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED AND ADOPTED by the Eagle Urban Renewal Agency, of Eagle, Idaho, on the 1st day of November 2022.

Signed by the Chairman of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on this 1st day of November 2022.

APPROVED:

ATTEST:

By

  
Andrew McNeil Chair

By



## EXHIBIT A - Master Agreement and Scope of Work



## Outsourcing Preparation Statement of Work

Date: October 5, 2022

This agreement constitutes a Statement of Work ("SOW") to the Master Service Agreement ("MSA") made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Eagle Urban Renewal Agency ("you" and "your") dated October 5, 2022 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

### Scope of professional services

Scott Klitsch, CPA is responsible for the performance of the preparation engagement and other services identified in this agreement. They may be assisted by one or more of our authorized signers in the performance of the preparation engagement.

### Ongoing normal accounting services:

- Outsourced accounting functions - staff
  - Process accounts payable including the preparation and issuance of checks
  - Prepare billings, record billings, enter cash receipts, and revenues
  - Reconcile certain accounts monthly and prepare journal entries
  - Prepare depreciation schedules
  - For each fund of the district, prepare and maintain the following accounting records:
    - Cash receipts journal
    - Cash disbursements journal
    - General ledger
    - Accounts receivable journals and ledgers
    - Deposits with banks and financial institutions

- Schedule of disbursements
- Bank account reconciliations
- Detailed development fee records
- Outsourced accounting functions - consulting controller
  - Review and approve monthly reconciliations and journal entries prepared by staff
  - Reconcile complex accounts monthly and prepare journal entries
  - Prepare quarterly financial statements – additional information is provided below
  - Prepare a financial forecast – additional information is provided below
    - Assist management in the development of the assumptions for the prospective financial information
  - Analyze financial statements and present to management
  - Prepare a schedule of cash position to manage the district's cash deposits, funding for checks, and investment programs in accordance with policies established by the district's board of directors
  - Assist the district's board of directors in monitoring actual expenditures against appropriation/budget
  - If an external audit is required, we will assist in preparation of the related audit schedules for use by the district's external auditors

**CLA shall be authorized to the following cash access services:**

- Prepare checks and/or electronic funds transfers (EFT, ACH, wire, etc.) to be drawn upon your bank account(s) and to use the above noted methods to thereby finally approve such checks for payment by the corresponding bank(s).
- Obtain administrator access to your bank accounts for purposes of performing the duties documented in our SOW identified above.
- Take deposits to the bank that include cash.

**Preparation services - financial statements**



You have requested that we prepare the quarterly financial statements of Eagle Urban Renewal Agency, which comprise the financial statements identified below in accordance with GAAP (financial reporting framework).

**Financial statements:**

Balance Sheet - Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

The financial statements will not include the statement of cash flows and the related notes to the financial statements.

Management has requested the financial statements be prepared without substantially all disclosures, which is a departure from the financial reporting framework. The financial statements will identify these departures.

The supplementary information accompanying the financial statements, if requested, will be prepared and presented for purposes of additional analysis and is not a required part of the basic financial statements.

**Preparation services – prospective financial information (i.e., unexpired budget information)**

You have requested that we prepare the financial forecast of Eagle Urban Renewal Agency which comprises the forecasted financial statements identified below.

**Financial statements:**

Balance Sheet - Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

A financial forecast presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the forecast period. It is based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take during the forecast period.

The financial forecast will omit substantially all of the disclosures required by the guidelines for presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) other than those related to the significant assumptions. The financial forecast will identify this departure.

Management has requested the financial forecast be prepared without substantially all disclosures, which is a departure from the AICPA presentation guidelines. The financial forecast will identify these departures.

The supplementary information accompanying the financial forecast will be prepared and presented for purposes of additional analysis and is not a required part of the basic financial forecast.

References to financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

### **Engagement objectives and our responsibilities**

The objective of our engagement is to prepare financial statements in accordance with the financial reporting framework based on information provided by you and information generated through our outsourced accounting services.

The objective of our engagement is also to prepare a financial forecast in accordance with the guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) based on information provided by you.

We will conduct our preparation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

### **Engagement limitations**

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's financial statements that we may not identify as a result of misrepresentations made to us by you.

### **No assurance statement**

The financial statements will not be accompanied by a report. However, management agrees that each page of the financial statements will include a statement clearly indicating that no assurance is provided on them.

There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. Management agrees that the introduction to the summary of the significant assumptions will include a caveat to that effect.

Our firm cannot be associated with any financial statements you file with the U.S. Securities and Exchange Commission (SEC) and accordingly, the name of our firm cannot be included in any of Eagle Urban Renewal Agency's public filings.



## Management responsibilities

The engagement to be performed is conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that our role is to prepare financial statements in accordance with the financial reporting framework.

We are required by professional standards to identify management's responsibilities in this agreement. Those standards require that you acknowledge and understand that management, and those charged with governance, as appropriate, have the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARs:

- a) The selection of the financial reporting framework to be applied in the preparation of the financial statements and the use of the AICPA presentation guidelines in the preparation of the forecast.
- b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and the development of assumptions that reflect your plans and expectations regarding events and circumstances for the forecast period.
- c) The prevention and detection of fraud.
- d) To ensure that the entity complies with the laws and regulations applicable to its activities.
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- f) To provide us with the following:
  - i. Access to all information relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - ii. Additional information that may be requested for the purpose of the engagement.
  - iii. Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

We understand that you are engaging us to make recommendations and perform services to help you meet your responsibilities relevant to the preparation and fair presentation of the financial statements (items a and b).

The AICPA presentation guidelines require a summary of significant assumptions. We will assist management in the development of the assumptions for the financial forecast; however, management acknowledges that it is responsible for the assumptions (including review and approval of the assumptions)

and for the preparation and fair presentation of a financial forecast that presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the financial forecast period, based on management's assumptions and reflecting conditions management expects to exist and the course of action management expects to take during the forecast period assuming the hypothetical assumptions.

For all accounting services we may provide to you, including the preparation of your financial statements, management agrees to assume all management responsibilities; oversee the services evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

#### **Management responsibilities relevant to CLA's access to your cash**

Someone with management authority is responsible for the processes below. All approvals listed must be documented in writing, either electronically or manually:

- Approve all invoices and check payments.
- Approve all new vendors and customers added to the accounting system.
- Approve all electronic funds transfers (EFT, ACH, wire, etc.) to external parties.
- Approve (or delegate to the CLA consulting controller if applicable) all customer and vendor credit memos and accounts receivable amounts written off.
- Review and approve (or delegate to the CLA consulting controller if applicable) all bank statements and affiliated monthly reconciliations.
- All requests or approvals received via email, text or IM will be confirmed via phone.

#### **Fees and terms**

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee estimates.

#### **Use of financial statements**

The financial statements we prepare are for management's use. If you intend to reproduce and publish the financial statements, they must be reproduced in their entirety.

#### **Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.



**CliftonLarsonAllen LLP**

Scott Klitsch, CPA

Principal

208-387-6440

scott.klitsch@claconnect.com

**Response**

This SOW correctly sets forth the understanding of Eagle Urban Renewal Agency and is accepted by:

**1. Scope of Professional Services**

CLA will provide services as described in scope of work. CLA will not provide any other services not specifically described in the scope of work. CLA will provide the services described in the scope of work. CLA will provide the services described in the scope of work. CLA will provide the services described in the scope of work.

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**2. Management responsibilities**

CLA will provide the services described in the scope of work. CLA will provide the services described in the scope of work. CLA will provide the services described in the scope of work. CLA will provide the services described in the scope of work. CLA will provide the services described in the scope of work.

**3. Other provisions**

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CLA  
CliftonLarsonAllen LLP

*Scott Klitsch*

Scott Klitsch, CPA, Principal

SIGNED 10/6/2022, 8:20:19 AM PDT

Client  
Eagle Urban Renewal Agency

SIGN

*[Signature]*  
Ashley Squires, Executive Director

*Andrew Menon, Chairman*

DATE:

*11/1/2022*





## Master Services Agreement

Eagle Urban Renewal Agency  
PO Box 1957,  
Eagle, ID 83616  
MSA Date: October 5, 2022

This master service agreement ("MSA") documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Eagle Urban Renewal Agency ("you," or "your"). The terms of this MSA will apply to the initial and each subsequent statement of work ("SOW"), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

### 1. Scope of Professional Services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA's performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose all errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal controls as part of any services.

### 2. Management responsibilities

You acknowledge and understand that our role is to provide the services identified in an SOW and that management, and any other parties engaging CLA, have responsibilities that are fundamental to our undertaking to perform the identified services.

### 3. Fees and terms

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed

until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client initiated payment method approved by CLA. CLA's electronic online bill pay platform [claconnect.com/billpay](http://claconnect.com/billpay) accepts credit card and Automated Clearing House (ACH) payments. Instructions for you to make direct bank to bank wire transfers or ACH payments will be provided upon request.

**4. Other Fees**

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

**5. Finance charges and collection expenses**

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**6. Dispute Resolution**

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you in good faith to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties (i.e., you and CLA). The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

**7. Limitation of remedies**

These limitation of remedies provisions are not applicable for any audit or examination services provided to you.

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party").

A CLA party will not be liable to you for any indirect, special, incidental, consequential, punitive, or



exemplary damages, or for loss of profits or loss of goodwill. If either party is required to pursue legal action to enforce the provisions of this MSA or SOW, the prevailing party in said action shall be entitled to recover its reasonable costs and attorney fees from the other party.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this MSA and the specific SOW thereunder, but any recovery on any such claims shall not exceed three (3) times the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

#### **8. Confidentiality**

Except as permitted by the "Consent" section of this MSA, CLA will not disclose any of your confidential, proprietary, or privileged information to any person or party, unless you authorize us to do so, it is published or released by you, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law, regulation or professional standard. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us. You also consent to our disclosure of information regarding the nature of services we provide to you to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

The workpapers and files supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers and files to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers and files in accordance with our record retention policy that typically provides for a retention period of seven years. After this period expires, our workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for your records.

Pursuant to authority given by law, regulation or professional standards we may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers and files will

be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We both understand and agree that Eagle Urban Renewal Agency (EURA) is a public entity and any documents and communications provided by EURA by CLA are subject to Idaho public records law, subject to potential disclosure and EURA will comply with applicable law regarding any such disclosure.

**9. Other provisions**

You agree that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this MSA, except as may be assumed in an SOW.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all sensitive data, please contact us to discuss other potential options for transmitting the document or file.

CLA and certain owners of CLA are licensed by the California State Board of Accountancy. However, CLA has owners not licensed by the California State Board of Accountancy who may provide services under this MSA. If you have any questions regarding licensure of the personnel performing services under this MSA, please do not hesitate to contact us.

During the course of the engagement, there may be communication via fax or email. You are responsible to ensure that communications received by you or your personnel are secured and not shared with unauthorized individuals.

**10. Consent to use financial information**

We regularly aggregate anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, we are always careful to preserve the confidentiality of the separate information that we obtain from each client, as required by the AICPA Code of Professional Conduct and various laws. Your acceptance of this MSA will serve as your consent to our use of Eagle Urban Renewal Agency anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this MSA, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this MSA, for a period of up to six (6) years from the date of this MSA, in connection with CLA's preparation of the types of reports described in the foregoing paragraph.



**11. Consent to send you publications and other materials**

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your tax return information. Such tax information includes your name and address as well as the business and financial information you provided to us.

By signing and dating this MSA, you authorize CLA to use the information that you provide to CLA during the preparation of your tax returns to determine whether to offer you relevant materials. Your consent is valid until further notice.

**12. Subcontractors**

CLA may, at times, use subcontractors to perform services under this MSA, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this MSA.

**13. Technology**

CLA may, at times, use third-party software applications to perform services under this MSA. You acknowledge the software vendor may have access to your data.

**14. Termination of MSA**

This MSA shall continue from October 5, 2022 to September 30, 2023 and thereafter automatically renew for four successive one year periods from October 1 to September 30, unless terminated earlier by giving appropriate notice. Either party may terminate this MSA at any time by giving 30 days written notice to the other party.

Upon termination of the MSA, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

**15. Agreement**

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable addendum(s) and SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

**CliftonLarsonAllen LLP**

Scott Klitsch, CPA

Principal

208-387-6440

scott.klitsch@claconnect.com

**Response:**

This MSA correctly sets forth the understanding of Eagle Urban Renewal Agency

CLA  
CliftonLarsonAllen LLP

*Scott Klitsch*

Scott Klitsch, CPA, Principal

SIGNED 10/6/2022, 8:19:12 AM PDT

Client  
Eagle Urban Renewal Agency

*[Signature]*

SIGN:

Ashley Squyres, Executive Director

ANDREW McNEIL, Chairman

DATE:

11/1/22

CLA FEE STRUCTURE FOR EURA

\$102 Bookkeeping

\$125 Review