



Dave Yost • Auditor of State

MEMORANDUM OF AGREEMENT

This agreement is entered into as of the Twenty-Fifth of August, 2011, by and between **WILSON, SHANNON & SNOW, INC** an independent public accountant (IPA), **DAVE YOST, AUDITOR OF STATE OF OHIO** (Auditor) and **BIG WALNUT LOCAL SCHOOL DISTRICT, DELAWARE COUNTY** (Public Office) WITNESSETH:

Whereas, the Public Office on May 19, 2011, issued a Request for Proposals for the audit of Big Walnut Local School District pursuant to Sections 117.11 and 115.56, Revised Code, for fiscal periods **July 1, 2010 through June 30, 2013**.

Whereas, IPA responded to the Request for Proposals with a formal proposal wherein they indicated their willingness to perform the audit of Public Office in accordance with the items and conditions set forth in the Request for Proposals; and

Whereas, the Public Office, with the approval of the Auditor, has determined the IPA has submitted the proposal most advantageous to the Auditor and Public Office;

NOW, THEREFORE, IPA and Public Office do mutually agree as follows:

1. This Memorandum of Agreement, the Request for Proposals, the Proposal of the IPA and any written documents supplementing, amending, or incorporating the Request for Proposal, the Proposal of the IPA, and the Memorandum of Agreement constitute the integrated written agreement of the parties, to be known as the "Contract";
2. The IPA shall, in consideration of the payments specified in the Proposal, and subject to the requirements of the Contract, perform the specified audit of Public Office;
3. Public Office will provide the IPA with such payments, services, and support as are specified in the Request for Proposals; and
4. The Auditor will provide the IPA with such services and support as are specified in the Request for Proposals; and
5. If applicable, pursuant to the agreement of the parties a subcontractor with respect to the Contract will be as stated below. Further, pursuant to the RFP Terms of Engagement and this Contract, the IPA shall be and remain solely responsible to the Public Office and Auditor for the acts the IPA performs or faults of any subcontractor and of any subcontractor's officers, agents or employees, who are deemed to be agents or employees of the IPA to the extent of the subcontract. Each subcontractor shall jointly and severally agree that neither the Public Office nor the Auditor is obligated to pay or to be liable for the payment of any sums due the subcontractor.

Subcontractor Name

Address

<u>Number of Hours</u>	<u>Rate Per Hour</u>	<u>Total Subcontract</u>
_____	_____	_____

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

Felicia Drummer
BIG WALNUT LOCAL SCHOOL DISTRICT, DELAWARE COUNTY

8/25/11
Date

[Signature]
WILSON, SHANNON & SNOW, INC

8/25/11
Date

APPROVAL:

Patricia A.
Wooldridge

Digitally signed by Patricia A. Wooldridge
DN: dc=us, dc=oh, dc=state, dc=auditor,
ou=AOS, ou=Audit Administration,
cn=Patricia A. Wooldridge,
email=PAWooldridge@auditor.state.oh.us
Date: 2011.08.26 11:51:26 -0400

Chief Auditor, Audit Administration
Office of **Dave Yost**, Auditor Of State Of Ohio
In Accordance with Sections 117.11 & 115.56, Revised Code
(Not valid unless approved by Audit Administration)

Date



Mary Taylor, CPA
Auditor of State

Certification of Compliance with Procurement Requirements

This is to certify that, to the best of my knowledge and belief as the appropriate official of the **Big Walnut Local School District, Delaware County**, we have complied with all applicable federal, state and local procurement requirements in the selection of the firm **Wilson, Shannon & Snow, Inc**, to perform the audit of the **Big Walnut Local School District, Delaware County**, which is the subject of the accompanying contract.

Felicia Drummer
Big Walnut Local School District, Delaware County
Representative / Title *Treasurer*

8/25/11
Date