Contract Section Number (Lead) **FY** **HID** **MO** **ID**

THIS CONTRACT, between {Enter Taxing District Name}

(**Taxing District**)

{Enter Taxing District Address}

{Enter Taxing District City}, KY {Enter Taxing District Zip}

and {Enter Auditor's Name}

(**Auditor**)

{Enter Auditor's Address}

{Enter Auditor's City}, {Enter Auditor's State} {Enter Zip}

is effective Start Date and ends No later than final day of FY.

**WITNESSETH THAT:**

The **Auditor** agrees to perform an audit of the financial records of the Public Health **Taxing District** for the period beginning July 1, 20XX through June 30, 20XX.

1. Objectives and Scope

The **Auditor** shall audit the Financial Statements of the **Taxing District**.

1. Audit Standards

The **Auditor** agrees to conduct the audit in accordance with KRS 65A.030.

1. Scheduling of Audits

The **Auditor** agrees to schedule the audit as follows:

* 1. The audit shall be finalized no later than 120 days following the fiscal year end,
  2. The auditors shall notify the Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, within (10) days if the auditors determine that the taxing district’s records are not auditable, and
  3. The auditors shall immediately notify the Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management if evidence of possible fraud is discovered and proceed only in accordance with instructions provided.

1. Report Format

The **Auditor** agrees to prepare the audit report on the “cash basis” of accounting and include the following information in their audit report:

* + 1. Financial Statements
    2. Auditor’s Opinion and Certification on the financial statements:
       1. Unqualified
       2. Qualified
       3. Disclaimer
       4. Adverse

1. Report Distribution

The **Auditor** agrees to submit the final audit report to the following **no later than** October 31, 20XX:

* + 1. County Board of Health,
    2. Health Department, and
    3. Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management.

1. For the services described in this contract, the **Taxing District** agrees to pay the **Auditor** $0.00 payable upon the receipt of an appropriate billing and upon submission of the audit report described herein.
2. The total payments made under the terms of this contract shall not exceed the sum of $0.00.
3. Either party shall have the right to terminate this contract at any time upon notice to the other party.
4. The two parties to this contract agree to comply with Title VI of the Civil Rights Act of 1964, Section 504 of Rehabilitation Act of 1973, (P.L. 93-112), the Kentucky Equal Employment Act of 1978, (H.B. 683) KRS 45.550 to 45.640, the Americans with Disabilities Act, (ADA) (P.L. 101-336).
5. The **Auditor** agrees to comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.) and all implementing regulations and executive orders. No person shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination in relation to activities carried out under this contract on the basis of race, color, age, religion, sex, disability or national origin. This includes the provision of language assistance services to individuals of limited English proficiency seeking and/or eligible for services under this contract.

**Section 601 of Title VI of the Civil Rights Act of 1964, (42 U.S.C. 2000d)**, provides that no person shall "on the ground of race, color or national origin be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance."

In 1974 the Supreme Court (Lau v. Nichols, 414 U.S. 563) interpreted regulations promulgated by the former Department of Health, Education and Welfare (HHH's predecessor), 45 CFR 80.3 (b) (2), to hold that Title VI prohibits conduct that has a disproportionate effect on **Limited English Proficient (LEP) persons** because such conduct constitutes national-origin discrimination. On August 11, 2000, **Executive Order 13166** was issued, "Improving Access to Services for Persons with Limited English Proficiency (LEP)."

All referred statutes, regulations, and policies are adopted and incorporated by reference as part of this contract. The parties to this contract acknowledge inclusion of those statutes, regulations, and policies and each party is responsible to review, be aware of, and comply with the referred statutes, regulations, and policies.

The **Auditor** is responsible to maintain its own liability insurance and/or professional liability insurance; workers’ compensation insurance; and wage/salary and benefits program for the **Auditor’s** employees that is compliant with all Federal and State laws. Proof of insurances is to be provided to the Public Health Taxing District.

1. The **Auditor** is an independent contractor. There is no intention by the parties to the contract to form or create an employer-employee relationship, and it is agreed that an employer-employee relationship does not exist. The **Taxing District** is not responsible for withholding of any taxes or FICA, providing workers’ compensation insurance, liability insurance, or any other form of benefits for or to the **Auditor**.

1. The **Auditor** will make available to the Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management, and its representatives upon request all data including, but not limited to, work papers, audit program, internal control evaluations, audit memos, etc., generated during the audit. The **Auditor** agrees to retain the above audit for a minimum period of three (3) years.

**TAXING DISTRICT:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ {Enter Date Signed}

(SIGNATURE OF AUTHORIZED AGENT)

{EnterTaxing District Name}

**AUDITOR:**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ {Enter Date Signed}

(SIGNATURE OF AUTHORIZED AGENT)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(PRINT OR TYPE NAME OF AUTHORIZED AGENT)

{Enter Auditor Name}