COPY

NESS COUNTY CONSERVATION DISTRICT

Report on Applying Agreed-upon Procedures

For the Year Ended December 31, 2021

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors
Ness County Conservation District
Ness City, Kansas

We have performed the procedures enumerated below on the accounting records of **Ness County Conservation District** for the year ended December 31, 2021. **Ness County Conservation District's** management is responsible for the accounting records.

Ness County Conservation District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose as required in accordance with K.S.A. 75-1122. Additionally, the Kansas Department of Agriculture, Division of Conservation has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and associated findings are as follows:

Procedure 1 – Cash Receipts
For two separate months, we traced non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, we traced bookkeeping entries for cash receipts to the bank statement to determine if receipts were deposited intact and on a timely basis. No exceptions were found.

Procedure 2 – Cash Disbursements
For approximately ten percent of the non-payroll cash disbursements, we traced disbursements from the bookkeeping records to the related invoice, bank statement, and canceled check. Also, we determined the propriety of the disbursements from the operations fund. No exceptions were found.

Procedure 3 – Credit Cards
For two months, we reviewed the District's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. The District's credit card procedures are as follows:

- The District credit card is only to be used for official business purchases directly related to the promotion of conservation and programs/services of the District. Monthly statements, including receipts for each transaction, will be reviewed by the Board of Supervisor prior to payment.

No exceptions were found.

Procedure 4 – Encumbrances and Accounts Payable
We examined evidence of encumbrances and accounts payable to determine if they were properly stated in the financial statement as of the end of the year. The following exceptions were found:

- Six transactions totaling $11,577.63 were not included as accounts payable on the financial statements as of the end of the year.

Procedure 5 – Year End Cash
We tied the District's total cash per books at year end to source documents. Also, we reviewed the bank reconciliation for the last month of the year. The following exception was found:

- Bank reconciliations include old outstanding checks and deposits dating back to 2008. These should be cleaned up so that the only items outstanding are within a year from the statement end date.

Procedure 6 – Payroll
We reviewed payroll for one month to determine that proper deductions and employer contributions were made. The following exception was found:

- An employee had elected single with 0 exemptions for withholding purposes, but married with 0 exemptions was being withheld for federal taxes.

Procedure 7 – Comparison with Prior Year
We compared total cash receipts, total cash disbursements, encumbrances and accounts payable, and ending unencumbered cash balance for the current year with the same financial statement items for the prior year and examined any variances greater than 25%. The following exceptions were found:

- Total cash receipts increased by 302%, excluding transfers, due to a substantial increase in CRP acres needing serviced. Total cash disbursements increased 291%, excluding transfers, due to an increase in cost of goods sold and contract labor, which was necessary to service the increase in CRP acres. Encumbrances increased by 436% due to a large seed purchase on account at the end of the year.

Procedure 8 – Other Procedures
We performed other procedures as listed in the schedule of agreed-upon procedures. No exceptions were found.

We were engaged by **Ness County Conservation District** to perform this agreed-upon procedures engagement and conducted out engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of **Ness County Conservation District** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of **Ness County Conservation District** and the Kansas Department of Agriculture, Division of Conservation and is not intended to be, and should not be, used by anyone other than those specified parties.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

September 27, 2022

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

ACCOUNTANTS' COMPILATION REPORT

To the Board of Supervisors
Ness County Conservation District
Ness City, Kansas

Management is responsible for the accompanying financial statement of **Ness County Conservation District**, which comprises the combined statement of cash receipts, cash disbursements, and cash balance – regulatory basis for the year ended December 31, 2021, in accordance with the regulatory basis of accounting, and for determining that the regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this financial statement.

The financial statement is prepared in accordance with the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the regulatory basis of accounting. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the District's receipts, disbursements, and cash balance. Accordingly, the financial statement is not designed for those who are not informed about such matters.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

September 27, 2022

NESS COUNTY CONSERVATION DISTRICT

Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance

For the Year Ended December 31,2021

	Operations Fund	Business Fund	Building Fund	Total
Beginning Cash Balance, January 1	$ 24,771	128,524	16,000	169,295
Cash Receipts				
Appropriations - State	18,044	-	-	18,044
Appropriations - County	17,280	-	-	17,280
State Reimbursements	51,017	-	-	51,017
Retail Sales and Services	-	521,489	-	521,489
Donations	2,000	-	-	2,000
Interest	18	567	120	705
Miscellaneous Income	32	57	-	89
Transfers In	-	120	-	120
Total Cash Receipts	88,391	522,233	120	610,744
Total Available Cash	113,162	650,757	16,120	780,039
Cash Disbursements				
Salaries and Payroll Taxes	73,983	-	-	73,983
Employee Benefits	6,362	-	-	6,362
Contract Labor	309	171,862	-	172,171
Cost of Goods Sold	-	282,155	-	282,155
Equipment and Building Maintenance	-	1,457	-	1,457
Information and Education	-	49	-	49
Travel	-	1,561	-	1,561
Insurance	-	9,633	-	9,633
Other Administrative	-	2,617	-	2,617
Miscellaneous	44	955	-	999
Transfers Out	-	-	120	120
Total Cash Disbursements	80,698	470,289	120	551,107
Ending Cash Balance, December 31	32,464	180,468	16,000	228,932
Outstanding Encumbrances and Accounts Payable, December 31	(2,176)	(9,402)	-	(11,578)
Ending Unencumbered Cash, December 31	$ 30,288	171,066	16,000	217,354
Composition of Cash				
Checking Account	$ 32,464	71,468	16,000	119,932
Certificate of Deposit	-	109,000	-	109,000
Total Cash	$ 32,464	180,468	16,000	228,932

See accountants' compilation report.

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

July 1, 2022

To the Board of Supervisors
Ness County Conservation District
PO Box 339
Ness City, Kansas 67560

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for **Ness County Conservation District**.

We will apply the procedures described in the attachment to this letter to the accounting records. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which we understand is required in accordance with K.S.A. 75-1122. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards required that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purposes of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgement will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purposes of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on the accounting records. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to **Ness County Conservation District**. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the report is intended solely for the information and use of **Ness County Conservation District** and the Kansas Department of Agriculture, Division of Conservation, and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.

- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.

- We determine that restrictions on the performance of procedures are not appropriate.

If circumstances occur relating to the condition of your records, the availability of evidence, or the existence of a significant risk of material misstatement of the subject matter caused by error or fraud, which in our professional judgment prevent us from completing the engagement or reporting findings on the subject matter, we retain the right to take any course of action permitted by professional standards, including declining to report findings or issue a report, or withdrawing from the engagement.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict the accounting records, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for the accounting records and that they are in accordance with the regulatory basis law and statutes of the State of Kansas. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the municipality from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the accounting records in accordance with the regulatory basis law and statutes of the State of Kansas.

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to your company, we may communicate by facsimile transmission, send data over the internet, store electronic data via computer software applications hosted locally on secure AdamsBrown, LLC servers or remotely on secure third-party cloud systems/applications, or allow access to data through third-party vendors' secured hosted portal services. Electronic data that are confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit these data, such as providers of tax return or audit preparation software. We also may use third parties within and outside of the United States to complete the services under this engagement letter. These third parties may in the performance of such services have access to your confidential information.

In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all our third-party vendors to do the same, and they have represented to us that they have the technical and other safeguards in place to protect confidential information and from unauthorized disclosure or use of that information.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement, both within and outside of the U.S.

Non-Solicitation

AdamsBrown, LLC has made a significant investment in the recruitment and training of its personnel. The loss of such personnel as a result of your actions would be detrimental to AdamsBrown, LLC current and future business success. During the term of this engagement and for two (2) years thereafter, you shall not, directly or indirectly, hire, employ or work with (or recruit or solicit to hire, employ or work with), or otherwise engage the services of, any personnel of AdamsBrown, LLC, induce any AdamsBrown, LLC personnel to terminate his or her relationship with AdamsBrown, LLC, or introduce any AdamsBrown, LLC employee to any potential employer as a candidate for employment or similar relationship.

If you violate this Non-Solicitation section, you shall pay AdamsBrown, LLC an amount equal to one (1) year of the affected personnel's annual compensation package, which may include, but is not limited to, base salary and wages, bonus and incentive payments, the employer costs of the personnel's company paid benefits (including all health, life, dental and other insurance premiums and retirement plan contributions), employer paid federal and state employment taxes, and any other form of compensation whether paid to an employee or contractor, all based on the assumption that contingent payments have been earned.

This Non-Solicitation section shall survive termination of this engagement.

Other Relevant Information

Melissa A. Romme is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for this service will not exceed $1,965. It is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

RESPONSE:
This letter correctly sets forth the understanding of **Ness County Conservation District**.

Signature

Chairman
Title

NESS COUNTY CONSERVATION DISTRICT
Schedule of Agreed-upon Procedures
For the Year Ended December 31, 2021

Procedure 1 – Cash Receipts

For a minimum of two separate months (to be selected by the certified public accountant), trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis.

Procedure 2 – Cash Disbursements

For approximately ten percent of the non-payroll cash disbursements (to be selected by the certified public accountant), trace disbursements from the bookkeeping records to the related invoice, bank statement, and canceled check. Also, determine the propriety of the disbursements from the operations fund considering the following:

- The district supervisor shall receive no compensation for services but may receive travel expenses.
- Travel and expenses are permitted only for supervisors and district employees.
- Disbursements are not permitted for prizes or as incentives for achievements or attendance at meetings.
- Disbursements are not permitted for meals at the annual meeting.

Procedure 3 – Credit Cards

Review the credit card policy and internal controls of the District. For a minimum of two months (to be selected by the certified public accountant), review the District's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. In the agreed-upon procedures report, describe the credit card procedures, if the credit card procedures and internal controls are being followed, and if the District's credit cards are only in the name of the District.

Procedure 4 – Encumbrances and Accounts Payable

Examine evidence of encumbrances and accounts payable and determine if they have been properly stated in the financial statement as of the end of the year. Evidence of encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports.

Procedure 5 – Year End Cash

Tie the District's total cash per books at year end to source documents. This should include a review of the bank reconciliation for the last month of the year.

Procedure 6 – Payroll

Review payroll for a minimum of one month (to be selected by the certified public accountant) to determine that proper deductions and employer contributions are being made.

NESS COUNTY CONSERVATION DISTRICT
Schedule of Agreed-upon Procedures
For the Year Ended December 31, 2021

Procedure 7 – Comparison with Prior Year

Compare the following items in the current year financial statement to the same items in the prior year financial statement to determine if there is a variance of more than 25 percent per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance. For variances larger than 25 percent, examine the variance, then document and report on the reason.

Procedure 8 – Other Procedures

a) For a minimum of two months (to be selected by the certified public accountant), trace any interest income from the bank statement to the District's cash receipts records.

b) For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the District's official depository.

c) Tie the year end cash balance as shown on the statement of cash receipts and cash disbursements to: 1) demand deposits at the District's official depository, 2) time deposits at the District's official depository, 3) investments in U.S. Treasury bills and other cash/investment accounts.

d) Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.

e) For a minimum of one month (to be selected by the certified public accountant), compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements.

f) For a minimum of two months (to be selected by the certified public accountant), review the District's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero.

g) For a minimum of two months (to be selected by the certified public accountant), review the official minutes to determine that the minutes have been signed by the chairperson of the board of supervisors.

h) Review the District's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.

i) For the last month of the year, review the payroll records for each employee to determine if a deduction for KPERS (Kansas Public Employees Retirement System) was made.

ADAMS BROWN
Strategic Allies and CPAs
adamsbrowncpa.com

July 1, 2022

To the Board of Supervisors
Ness County Conservation District
PO Box 339
Ness City, Kansas 67560

We are pleased to confirm our acceptance and understanding of the services we are to provide for **Ness County Conservation District** for the year ended December 31, 2021.

You have requested that we prepare the financial statement of **Ness County Conservation District**, which comprises the annual statement of cash receipts, cash disbursements, and cash balance – regulatory basis for the year ended December 31, 2021 and perform a compilation engagement with respect to that financial statement. This financial statement will not include related notes to the financial statement.

Our Responsibilities

The objective of our engagement is to –

- prepare the financial statement in accordance with the regulatory basis of accounting based on information provided by you and
- apply accounting and financial reporting expertise to assist you in the presentation of the financial statement without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement in order for it to be in accordance with the regulatory basis of accounting.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when preparing the financial statement and performing the compilation engagement.

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

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

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare the financial statement in accordance with the regulatory basis of accounting and assist you in the presentation of the financial statement in accordance with the regulatory basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- The selection of the regulatory basis of accounting as the financial reporting framework to be applied in the preparation of the financial statement.
- The preparation and fair presentation of the financial statement in accordance with the regulatory basis of accounting.
- The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the municipality complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- To provide us with –
    - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters.
    - additional information that we may request from you for the purpose of the compilation engagement.
    - unrestricted access to persons within the municipality of whom we determine it necessary to make inquiries.

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

Our Report

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

Our report will disclose that the municipality's management has elected to omit substantially all of the disclosures required by the regulatory basis of accounting. If the omitted disclosures were to be included in the financial statement, they might influence the user's conclusions about the municipality's receipts, disbursements, and cash balance. Accordingly, the financial statement will not be designed for those who are not informed about such matters.

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

Electronic Data Communication and Storage and Use of Third-Party Service Provider

In the interest of facilitating our services to your company, we may communicate by facsimile transmission, send data over the internet, store electronic data via computer software applications hosted locally on secure AdamsBrown, LLC servers or remotely on secure third-party cloud systems/applications, or allow access to data through third-party vendors' secured hosted portal services. Electronic data that are confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit these data, such as providers of tax return or audit preparation software. We also may use third parties within and outside of the United States to complete the services under this engagement letter. These third parties may in the performance of such services have access to your confidential information.

In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require all our third-party vendors to do the same, and they have represented to us that they have the technical and other safeguards in place to protect confidential information and from unauthorized disclosure or use of that information.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement, both within and outside of the U.S.

Non-Solicitation

AdamsBrown, LLC has made a significant investment in the recruitment and training of its personnel. The loss of such personnel as a result of your actions would be detrimental to AdamsBrown, LLC current and future business success. During the term of this engagement and for two (2) years thereafter, you shall not, directly or indirectly, hire, employ or work with (or recruit or solicit to hire, employ or work with), or otherwise engage the services of, any personnel of AdamsBrown, LLC, induce any AdamsBrown, LLC personnel to terminate his or her relationship with AdamsBrown, LLC, or introduce any AdamsBrown, LLC employee to any potential employer as a candidate for employment or similar relationship.

If you violate this Non-Solicitation section, you shall pay AdamsBrown, LLC an amount equal to one (1) year of the affected personnel's annual compensation package, which may include, but is not limited to, base salary and wages, bonus and incentive payments, the employer costs of the personnel's company paid benefits (including all health, life, dental and other insurance premiums and retirement plan contributions), employer paid federal and state employment taxes, and any other form of compensation

whether paid to an employee or contractor, all based on the assumption that contingent payments have been earned.

This Non-Solicitation section shall survive termination of this engagement.

Other Relevant Information

Melissa A. Romme is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for this service will be billed as stated in the agreed-upon procedures engagement letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

Acknowledged:
Ness County Conservation District

Tom Trusha
Chairman

NESS COUNTY CONSERVATION DISTRICT
PO Box 339
Ness City, Kansas 67560

September 27, 2022

AdamsBrown, LLC
PO Box 1186
Hays, KS 67601

In connection with your engagement to apply agreed-upon procedures to the accounting records as of and for the year ended December 31, 2021, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We acknowledge that we are responsible for the accounting records.
2. We have obtained from the necessary parties their agreement to the procedures and their acknowledgement that the procedures are appropriate for their purposes.
3. We have provided you with all relevant information and access under the terms of our agreement.
4. We have disclosed to you all known matters contradicting the accounting records.
5. We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others affecting the accounting records, including communications received between the date of the accounting records, December 31, 2021 and the date of your report, September 27, 2022.
6. We are not aware of any material misstatements in the accounting records.
7. We have disclosed to you all known events subsequent to the date of the accounting records, December 31, 2021, to the date of this letter and the date of your report, September 27, 2022, that would have a material effect on the accounting records.
8. As of December 31, 2021, the accounting records are presented in accordance with the regulatory basis of accounting.
9. We have responded fully to all inquiries made to us by you during the engagement.

Signature: _____ Signature: _____

Title: Chairman Title: District Manager