

# INDEPENDENT THIRD-PARTY INTERNAL AUDIT WORKPAPER REVIEW AGREEMENT

This Independent Third-Party Internal Audit Workpaper Review Agreement (“Agreement”) is entered into by and between **Weber County, Utah** (“County”), and **Tyson Plastow** (“Contractor”).

The County and Contractor may be referred to individually as a “Party” and collectively as the “Parties.”

## 1. Purpose

The County has requested that Contractor provide an independent third-party review of internal audit conclusions, and related workpapers and documentation prepared by the Weber County Internal Auditor for a County internal audit engagement.

The purpose of this Agreement is to define the scope, compensation, records handling, professional standards, and responsibilities applicable to Contractor’s independent review services.

## 2. Scope of Services

The contractor shall provide independent professional review services related to the internal audit workpapers and related materials provided by the County. Services may include:

1. Reviewing audit planning documentation, risk assessment materials, audit programs, workpapers, evidence, draft findings, draft reports, final reports, and related supporting documentation provided by the County;
2. Assessing whether the reviewed materials appear reasonably documented, supported, complete, objective, and consistent with applicable internal auditing standards;
3. Identifying material gaps, documentation issues, unsupported conclusions, inconsistencies, or opportunities to strengthen the audit work;
4. Discussing review observations with the Weber County Internal Auditor, Audit Committee, or other authorized County representatives;
5. Providing written comments, review notes, a memorandum, checklist, email summary, marked-up documentation, or other mutually agreed deliverable;
6. Presenting the results of the final review in an open and public meeting; and
7. Performing other directly related review activities as mutually agreed by the Parties.

Contractor's services are limited to a professional review of materials made available by the County. The contractor is not engaged to perform the underlying audit, supervise County employees, manage the internal audit function, make management decisions, conduct a financial statement audit, provide legal advice, or issue an attestation opinion.

### **3. Professional Standards**

The contractor shall perform the services using professional judgment and with reference to the **Global Internal Audit Standards** issued by The Institute of Internal Auditors.

The Parties acknowledge that the Global Internal Audit Standards are professional standards for internal auditing and address matters including ethics, objectivity, due professional care, engagement performance, communication, and quality.

Contractor's review shall be based on the information, records, explanations, and documentation made available by the County. The contractor does not guarantee that all audit deficiencies, errors, fraud, noncompliance, control weaknesses, legal issues, or documentation problems will be identified.

### **4. Contractor Independence and Objectivity**

The contractor shall perform the services as an independent third-party reviewer.

Contractor represents that, to the best of Contractor's knowledge, Contractor has no conflict of interest that would impair Contractor's objectivity in performing the services. Contractor shall disclose any actual conflict of interest that becomes known to Contractor during the engagement.

The County acknowledges that Contractor's role is advisory and review-oriented. The contractor shall not be deemed responsible for the County's final audit report, audit conclusions, management responses, corrective actions, public communications, employment decisions, disciplinary decisions, legal compliance, or operational decisions.

### **5. Compensation**

The County shall compensate the Contractor at the rate of **\$100 per hour** for all authorized services performed under this Agreement.

Billable time includes, as applicable, time spent reviewing documents, analyzing workpapers, preparing comments or deliverables, participating in meetings or calls, reviewing follow-up materials, preparing invoices, and performing other services reasonably related to this Agreement.

The contractor estimates that the initial review may require approximately **16 hours**, depending on the quantity, quality, completeness, organization, and complexity of the workpapers and supporting documentation. Additional time may be required for reporting, follow-up review, meetings, revised materials, or additional questions from the County or Audit Committee.

This estimate is provided for planning purposes only and is not a cap, fixed fee, guarantee, or not-to-exceed amount.

## **6. Invoicing and Payment**

The contractor shall submit invoices to the County showing the number of hours worked, the hourly rate, and a brief description of services provided.

The County shall pay properly submitted invoices in accordance with the County's ordinary accounts payable procedures.

If the County disputes any portion of an invoice, the County shall promptly notify Contractor of the specific disputed amount and the basis for the dispute. The County shall timely pay any undisputed portion of the invoice.

## **7. County Responsibilities**

The County shall be responsible for:

1. Providing timely access to relevant audit documentation, workpapers, evidence, reports, policies, procedures, and other materials necessary for Contractor's review;
2. Ensuring that Contractor is authorized to access the records provided;
3. Identifying any records that are confidential, private, controlled, protected, privileged, security-sensitive, personnel-related, investigative, or otherwise restricted;
4. Providing reasonable access to County personnel for questions or clarification;
5. Ensuring the accuracy, completeness, and authenticity of records provided to Contractor;
6. Retaining responsibility for the underlying audit engagement, audit methodology, audit conclusions, final report, management responses, corrective actions, and communications with the Audit Committee or public;
7. Making all determinations regarding records classification, retention, privilege, disclosure, and release under applicable law; and
8. Complying with applicable laws, rules, ordinances, policies, and procurement requirements.

## **8. Records, Ownership, and Contractor Materials**

All County records, audit workpapers, supporting documentation, draft reports, final reports, data, evidence, and other materials provided to the Contractor by the County remain the property of the County.

Deliverables created by Contractor specifically for this engagement and submitted to the County shall become the property of the County upon payment for the services associated with those deliverables.

However, Contractor retains all rights to Contractor's pre-existing materials, templates, methods, frameworks, checklists, know-how, professional judgment, general audit methodology, mental impressions, and tools that were not created exclusively for the County under this Agreement.

Nothing in this Agreement shall restrict Contractor from using general professional knowledge, experience, skills, ideas, concepts, methods, or nonconfidential templates in future engagements, provided Contractor does not disclose County confidential records or confidential County information.

## **9. Confidentiality and Government Records**

Contractor acknowledges that records reviewed under this Agreement may include confidential, private, controlled, protected, privileged, security-sensitive, personnel-related, investigative, or otherwise restricted governmental records.

Contractor shall:

1. Use County records only for purposes of performing this Agreement;
2. Use reasonable care to protect County records from unauthorized access, use, disclosure, copying, or distribution;
3. Not disclose County records to any third party without prior written authorization from the County, unless required by law;
4. Promptly notify the County of any known unauthorized access, disclosure, loss, or suspected compromise of County records;
5. Return, delete, or destroy County records upon completion of the engagement, as reasonably directed by the County, unless retention is required by law or authorized in writing by the County; and
6. Comply with applicable provisions of the Utah Government Records Access and Management Act, Utah Code Title 63G, Chapter 2, to the extent applicable to Contractor's handling of County records.

The County shall remain solely responsible for determining the classification, retention, disclosure, privilege, and release status of County records under GRAMA or any other applicable law.

## **10. Public Records Requests and Legal Demands**

The County shall be responsible for responding to any public records request, subpoena, litigation hold, discovery request, media request, or other demand involving County records or records created under this Agreement.

The contractor shall promptly refer any request for County records to the County. The contractor shall not independently release County records unless required by law.

If Contractor receives a subpoena, court order, public records request, or legal demand for records or testimony related to this Agreement, Contractor shall, to the extent legally permitted, promptly notify the County so the County may seek a protective order, assert privilege, object, or otherwise respond.

The County shall reimburse Contractor for reasonable time and costs incurred responding to subpoenas, testimony requests, records requests, depositions, litigation support, or similar demands arising out of the County's audit, County records, or this Agreement, unless the demand arises from Contractor's own negligence, willful misconduct, or material breach of this Agreement.

## **11. Information Security and Use of Technology**

Contractor shall not upload nonpublic County audit records, confidential workpapers, protected records, personnel records, security-sensitive information, or privileged materials into any public artificial intelligence system, public file-sharing platform, or other third-party system unless specifically authorized in writing by the County.

The County acknowledges that no method of electronic transmission or storage is completely secure. Contractor shall not be liable for unauthorized access caused by the County's systems, County-directed transmission methods, third-party platforms selected or approved by the County, or circumstances outside Contractor's reasonable control.

## **12. Independent Contractor Status**

Contractor is an independent contractor and is not an employee, officer, agent, representative, or fiduciary of Weber County.

Contractor has no authority to bind the County, make decisions on behalf of the County, direct County employees, approve audit findings, approve the final audit report, or represent that Contractor is a County employee or official.

Contractor shall be responsible for Contractor's own federal, state, and local taxes, withholdings, insurance, licenses, and other obligations applicable to Contractor's compensation and business activities.

### **13. No Legal, Financial Statement Audit, or Attestation Services**

The contractor is not providing legal advice, legal representation, a legal opinion, financial statement audit services, attestation services, forensic accounting services, or a fraud examination under this Agreement.

Contractor's comments or recommendations shall not be construed as legal conclusions or legal advice. The County is responsible for consulting with its own legal counsel regarding legal compliance, privilege, GRAMA, employment matters, procurement, litigation risk, or other legal issues.

### **14. Reliance on County Information**

Contractor may rely on the accuracy, completeness, authenticity, and lawfulness of records, representations, explanations, and other information provided by the County and its officers, employees, agents, attorneys, auditors, or representatives.

Contractor shall not be responsible for errors, omissions, delays, incomplete work, unsupported conclusions, inaccurate observations, or additional costs caused by inaccurate, incomplete, misleading, untimely, or withheld information provided by the County.

### **15. Contractor Indemnification of County**

Contractor shall be responsible for Contractor's own negligent acts, willful misconduct, unauthorized disclosure of County records, or material breach of this Agreement.

To the extent permitted by law, Contractor shall indemnify and hold harmless the County and its officers, employees, and agents from third-party claims, damages, liabilities, losses, costs, or expenses, including reasonable attorney fees, to the extent arising from Contractor's negligence, willful misconduct, unauthorized disclosure of County records, or material breach of this Agreement.

Contractor shall not be responsible for claims, damages, liabilities, losses, costs, or expenses arising from the acts, omissions, negligence, misconduct, legal violations, employment decisions, public disclosures, audit conclusions, management decisions, or records determinations of Weber County or its officers, employees, agents, attorneys, auditors, or representatives.

### **16. Limitation of Liability**

To the fullest extent permitted by law, Contractor shall not be liable for indirect, incidental, consequential, special, exemplary, punitive, reputational, political, or lost-profit damages arising out of or related to this Agreement.

Contractor's liability, if any, shall be limited to direct damages caused by Contractor's negligence, willful misconduct, unauthorized disclosure, or material breach of this Agreement.

This limitation shall not apply to Contractor's willful misconduct or intentional unauthorized disclosure of County confidential records.

## **17. No Third-Party Beneficiaries**

This Agreement is entered into solely for the benefit of the County and Contractor.

No third party, including County employees, elected officials, audited departments, vendors, complainants, taxpayers, members of the public, or other persons, shall have any right to rely on Contractor's work or enforce any provision of this Agreement.

## **18. Use of Contractor's Name and Work**

The County may use Contractor's deliverables for internal County purposes, Audit Committee purposes, and other lawful governmental purposes.

The County shall not publicly attribute statements, conclusions, opinions, or positions to Contractor that Contractor did not expressly make in writing or in an open and public meeting.

The County shall not materially alter Contractor's written deliverables in a manner that misrepresents Contractor's observations, conclusions, or professional judgment.

## **19. Term and Termination**

This Agreement shall begin on the date of the last signature below and shall remain in effect until the services are completed and final payment is made, unless terminated earlier.

Either Party may terminate this Agreement upon written notice.

If terminated, the Contractor shall be paid for all authorized services performed through the effective date of termination, including reasonable time spent organizing, returning, deleting, or transferring County records at the County's request.

## **20. No Assignment or Subcontracting**

The Contractor shall not assign this Agreement or subcontract the services without prior written approval from the County.

## 21. Governing Law and Venue

This Agreement shall be governed by the laws of the State of Utah.

Any legal action arising under this Agreement shall be brought in a court of competent jurisdiction in Utah, unless otherwise required by law.

## 22. Entire Agreement and Amendments

This Agreement represents the entire understanding between the Parties regarding the services described herein and supersedes any prior oral or written understandings related to the same subject matter.

Any amendment must be in writing and signed by both Parties.

## 23. Signatures

The Parties agree to the terms of this Agreement.

### Weber County, Utah

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

### Contractor

By:  \_\_\_\_\_  
Name: **Tyson Plastow**  
Date: May, 26, 2026