

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
IPACorrespondence@ohioauditor.gov
(800) 282-0370

MEMORANDUM OF AGREEMENT

This agreement is entered into as of the 9 day of April, 2026, by and between Wilson, Shannon & Snow, Inc. an independent public accountant (IPA), **KEITH FABER**, Auditor of State of Ohio (Auditor) and Coshocton City School District, Coshocton County (Public Office) WITNESSETH:

Whereas, the Auditor of State on March 2, 2026, issued a Request for Proposals for an engagement related to Coshocton City School District, including any components and other requirements stated in the Request for Proposal, pursuant to Sections 117.11 and 117.115 Revised Code, for fiscal periods July 1, 2024 through June 30, 2030 (5 annuals).

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

Whereas, the Auditor of State, in consultation with the Public Office, 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 engagement related to the 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 _____

| Number of Hours | Rate Per Hour | Total Subcontract |
|-----------------|---------------|-------------------|
| <div></div> | <div></div> | <div>\$0.00</div> |

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

| | |
|--|---------------|
| _____ Legislative Authority or Designee for Coshocton City School District | _____ Date |
|--|---------------|

| | |
|---------------------------------------|---------------|
| _____ Wilson, Shannon & Snow, Inc. | _____ Date |
|---------------------------------------|---------------|

APPROVAL:

| | |
|--|---------------|
| _____ Compliance, Auditor of State Office of KEITH FABER, Auditor of State of Ohio In Accordance with Sections 117.11 & 117.115 Revised Code (Not valid unless approved by AOS Representative) | _____ Date |
|--|---------------|

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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

Coshocton City School District, Coshocton 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

Coshocton City School District, Coshocton County_____, which is the subject of the
accompanying contract.

Coshocton City School District, Coshocton County

Date

Please type/print Name and Title:
