

## COUNTY COMMISSION RECORD, CAMDEN COUNTY, MISSOURI

Tuesday 11/01/2022

The Camden County Commission met with Presiding Commissioner Greg Hasty and District #1 Commissioner James Gohagan. District #2 Commissioner Don Williams was out of office

### Meeting Agenda

Commissioner Gohagan made a motion to approve today's agenda. Commissioner Hasty seconded the motion. The motion passed by vote: Commissioner Gohagan (Yes) and Commissioner Hasty (Yes). Session opened at 10:00 A.M.

### Prior Minutes

Commissioner Gohagan made a motion to approve the October 27, 2022 minutes. Commissioner Hasty seconded the motion. The motion passed by vote: Commissioner Gohagan (Yes) and Commissioner Hasty (Yes).

### New Business

**MDD Forensic Accountants** – The Commission met with representatives from the forensic accounting firm hired to audit the County. The meeting was to introduce themselves and answer any questions. Commissioner Gohagan made a motion to approve the terms of engagement with MDD (Matson Driscoll & Damico LLP). Commissioner Hasty seconded the motion. The motion passed by vote: Commissioner Gohagan (Yes) and Commissioner Hasty (Yes).



## FORENSIC ACCOUNTANTS

MATSON DRISCOLL & DAMICO LLP  
CERTIFIED PUBLIC ACCOUNTANTS

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### Engagement Letter

October 31, 2022

#### Private and Confidential

Mr. James Gohagan, First District Commissioner  
Mr. Don Williams, Second District Commissioner  
Mr. Charles McElyea, County Attorney  
1 Court Circle NW Suite 7  
Camdenton, MO 65020

Re: Forensic Audit of Camden County Collector Office & Other County Offices

Dear County Official(s):

The purpose of this engagement letter and the attached terms and conditions (collectively, the "Agreement") is to summarize and confirm our understanding of the nature and scope of the services that Matson, Driscoll & Damico, LLP ("MDD" or "our" or "we") will provide to the County of Camden, Missouri ("you") regarding the above-captioned matter ("Matter").

#### Conflicts

Based upon the parties to this Matter, and the listed County Official(s) as you have disclosed per the above caption, we have performed an internal conflict of interest survey prior to issuing this engagement letter. As a result of this survey, we have determined that no such conflict of interest exists between our firm and the parties and attorney(s) you have disclosed.

#### Scope of Services

You have requested that we assist you with certain analysis and consultation with regard to the Matter. Our services are limited to advisory services only and we will perform these services in accordance with the Statements on Standards for Consulting Services established by the American Institute of Certified Public Accountants. Accordingly, we will not provide an audit or attest opinion or other form of assurance on any information provided to us.

The following illustrates our current understanding of the professional services you require:

1. Determine if the Collector is following audit recommendations.
2. Determine the accuracy of the collections and disbursements from 2019 – 2021.
3. Review compliance with the abatement process.
4. Understand why certain reports have not been procured.
5. Recommend best practices moving forward.

These examples are not meant to limit the services we may provide to you under the terms of this Agreement. This Agreement serves as approval to engage MDD to perform additional consulting services, as may be requested by you related to the Matter. We will keep you informed as to the nature of any services we are providing under this Agreement.

You will also advise us, with sufficient notice, of the requirement for all appearances. You will also provide us with all relevant documents related to my disclosure as a retained expert in this matter.

MDD is owned by professionals who hold CPA licenses. Depending on the nature of the services we provide, non-CPA staff may be involved in providing services to you now or in the future.

**Fees and Expenses**

As partner-in-charge of this assignment, I will be responsible for the performance of MDD's engagement with you. Other members of our organization may assist me, to the extent appropriate. My hourly rate is \$380 per hour. Other firm professionals may assist me, to the extent appropriate. Their rates are listed in the attached 2022 Rate Sheet. Our hourly rates are subject to change from time to time, typically January of the new year. We will advise you immediately if a rate adjustment is being made by our firm.

Our fees will be billed monthly; due within 30 days.

The time involved will depend on the extent and nature of additional available information. It also will depend on the developments that occur as work progresses. It is our intention to work closely with you to structure our work so the appropriate levels of personnel from our staff are assigned to the various tasks in order to keep fees at a minimum.

**Terms and Conditions**

This Agreement shall be governed by and construed in accordance with Matson, Driscoll & Damico, LLP Standard Terms of Engagement, attached hereto as Attachment A, which is an important part hereof and should be read carefully. All professional services performed, including any additional services that may be requested, shall be governed and construed in accordance with this Agreement including its attachment(s).

If any provision of this Agreement, including its attachment(s), is held invalid or unenforceable by any court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect. Any provision of this Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

We are providing these services and deliverables solely for your use and benefit and pursuant to a client relationship exclusively with you. We disclaim any contractual or other responsibility or duty of care to others based upon these services or upon any deliverables or advice we provide.



We ask that you sign and return a copy of this letter to me before we begin our work on the Matter.

If I can provide you with any additional information, please do not hesitate to call.

Very truly yours,

Transmitted electronically

  
Peter Karutz  
CPA, CVA, CFF, MAFF  
Partner  
Matson, Driscoll & Damico, LLP

The terms and services described in this engagement letter and in the Standard Terms of Engagement are accepted.

Accepted:

  
Name  
Greg Hasty  
Presiding Commissioner

Date 11/01/2022

Accepted:

  
Name  
James Gohagan  
First District Commissioner

Date 11/01/2022

Accepted:

Name  
Don Williams  
Second District Commissioner

Date

Accepted:

  
Name  
Charles McElyea  
Camden County Counselor

Date 11/01/2022



**Adjourn:** With no further official business on the agenda: Commissioner Gohagan made a motion to adjourn to any unofficial business that may develop during the day. Commissioner Hasty seconded the motion. The motion passed by vote: Commissioner Gohagan (Yes) and Commissioner Hasty (Yes). Session closed at 10:05 A.M.

Ordered that the Commission adjourn until Thursday, November 3, 2022.

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*Greg Hasty, Presiding Commissioner*

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*Lisa Russell*

