

**TOWN OF DANIEL, UTAH
MUNICIPAL RESOLUTION**

Number: DR 2026-09-14B

Approval Date: September 14, 2026

Effective Date: September 14, 2026

Short Title: Resolution for contract with Gilbert and Stewart for an agreed-upon procedure for FY 2025-26

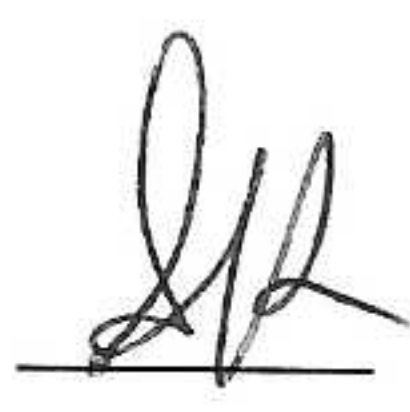
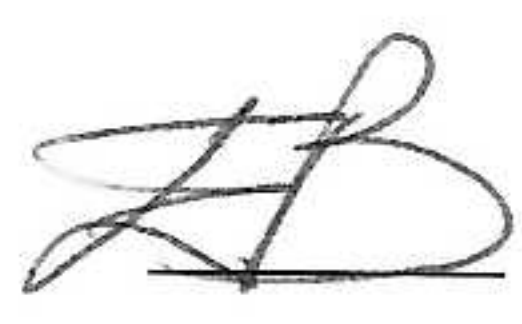
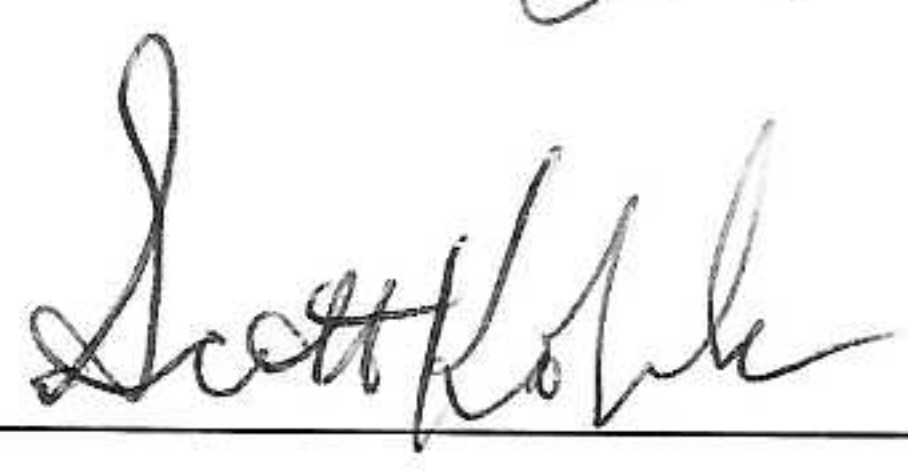
Purpose: Resolution to contract with Gilbert and Stewart for financial services to comply with the Utah State Auditor requirements for an agreed-upon procedure for FY 2025-26

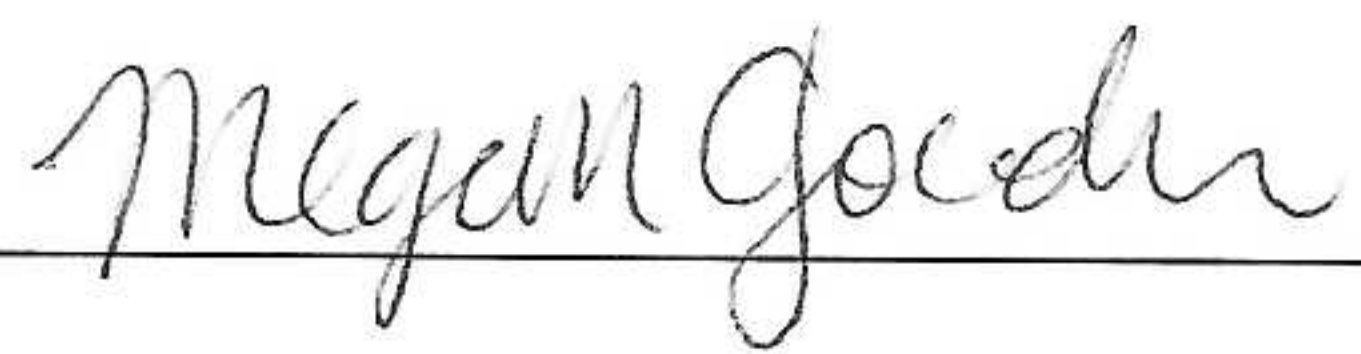
Resolution: Whereas, the Daniel Town Council resolves to contract with Gilbert & Stewart to perform an agreed-upon procedure for FY 2025-26.

The Daniel Town Council hereby approves and authorizes the mayor to sign and enter into a contract with Gilbert & Stewart for the purpose of fulfilling the Town's auditing requirements and may contract with other financial services as necessary with this firm.

DR 2026-09-14B

Passed and adopted by the Mayor and Town Council of Daniel, Utah this 14th day of September, 2026 by the following vote:

	Yay	Nay	Absent
Mayor Scott Kohler	<u></u>	<u> </u>	<u> </u>
Councilmember Gary Walton	<u></u>	<u> </u>	<u> </u>
Councilmember Eric Bennett	<u></u>	<u> </u>	<u> </u>
Councilmember Stefanie Grady	<u></u>	<u> </u>	<u> </u>
Councilmember Brooke Rose	<u></u>	<u> </u>	<u> </u>
	<u></u>	<u> </u>	<u> </u>
	Mayor		


Recorder or Acting Recorder



GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H. PROBST, CPA
RONALD J. STEWART, CPA
SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

September 9, 2026

Town of Daniel
Daniel, UT

Purpose of Letter

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for the *Town of Daniel*. This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

Requested Procedures and Responsibilities

We will apply the agreed-upon procedures to the Town of Daniel's accounting records, Financial Survey, and compliance with applicable state laws for the year ended June 30, 2026, as required by and enumerated in *Utah Code 51-2a-201* and the *Guide for Agreed-Upon Procedures Engagements for Local Governments Entities with Annual Revenues or Expenditures Greater Than \$350,000 and Less Than \$1,000,000*, issued by the Office of the Utah State Auditor. These procedures will be applied for the purpose of reporting our findings as a result of the procedures performed. The procedures we will perform have been agreed to by the specified parties to this engagement, which are Governing Body and the Office of the Utah State Auditor.

Applicable Standards

Our engagement to apply agreed-upon procedures will be conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States (which standards incorporate by reference the American Institute of Certified Public Accountants general attestation standard on criteria, the field work and reporting attestation standards, and the corresponding statements on standards for attestation engagements). The sufficiency of the procedures is solely the responsibility of the specified parties listed above. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which this report has been requested or for any other purpose. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Reporting on Agreed-upon Procedures

The agreed-upon procedures listed in the attached schedule are not designed to constitute an audit or review of the Town of Daniel's accounting records or the Financial Survey. Also, the agreed-upon procedures are not designed to constitute an examination or review of the Town of Daniel's compliance with applicable state laws. Therefore, we will not express reasonable or limited assurance on these matters. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

Report Distribution

We will present a written report listing the procedures performed and our related findings. This report is intended solely for the use of the specified parties as identified above and should not be used by anyone other than these specified parties. In accordance with *Government Auditing Standards*, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws,

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regulations, contracts, or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant your attention. Additionally, we will report on any matter that comes to our attention that causes us to believe that amounts reported on the Financial Survey should be adjusted by more than \$25,000.

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 will be given the opportunity to review a draft of the report and prepare a corrective action plan in response to identified internal control deficiencies and noncompliance matters.

Documentation Ownership and Retention

The attest documentation for this engagement is the property of Gilbert and Stewart, CPA's and constitutes confidential information. However, we may be requested to make certain attest documentation available to the Office of the Utah State Auditor pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Gilbert and Stewart, CPA's personnel. Furthermore, upon request, we may provide copies of selected attest documentation to the Office of the Utah State Auditor who may intend, or decide, to distribute copies of information contained therein to others, including other governmental agencies.

We agree to retain our attest documentation for a period of at least five years from the date of our report.

Peer Review Report

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of the latest external peer review report of our firm for your consideration and files.

Management

• *Responsibilities*

Our engagement will be conducted on the basis that *the Town of Daniel's* management acknowledge and understand that they have responsibility for:

- Designing, implementing, and maintaining internal control relevant to the Town of Daniel's accounting records, accuracy and completeness of the Financial Survey, and compliance with applicable state laws;
- Selecting and determining the suitability and appropriateness of the criteria upon which the accounting records and the Financial Survey will be evaluated;
- Compliance with applicable state laws;
- Providing us with:
 - Access to all information of which management is aware that is relevant to the *Town of Daniel's* accounting records, Financial Survey, and compliance, such as records, documentation, and other matters (management is responsible for the accuracy and completeness of such information);
 - Additional information that we may request from management for the purpose of performing the agreed-upon procedures; and
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain attest evidence.
- Submitting our report to the Office of the Utah State Auditor.

• *Representations*

At the conclusion of our engagement, we will require from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the agreed-upon procedures.

Engagement Administration and Fees

Ben Probst, CPA, is the engagement partner for the services specified in this letter and is responsible for supervising the engagement and signing the report.

Our fee for this engagement will be \$5,250 (which includes travel and other out-of-pocket expenses) and is payable when invoiced at the completion of this engagement.

If any difference arises between the Town of Daniel and our firm related to services performed by us that cannot be resolved, you and we agree first to try in good faith to settle the difference by mediation. Costs of any mediation proceeding shall be shared equally by all parties.

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 and return a copy to us. If the need for additional procedures arises, 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 responsibility for the sufficiency of procedures.

Very truly yours,

Gilbert & Stewart

Gilbert & Stewart

RESPONSE:

This letter correctly sets forth our understanding. Acknowledged and agreed on behalf of the Town of Daniel by:

Signature: _____

Printed Name: _____

Scott Kohler

Scott Kohler



Megan Goodrich