

**Hauser Tax Services
12017 South Park Drive
Custer, SD 57730**

Date: September 15, 2025

Re: Proposal for Payroll Review for Fall River County

This memo is to confirm and specify the terms of our engagement and is to clarify the nature and extent of the services I will provide.

Purpose:

There are issues with payroll processed for the time period beginning Dec 21, 2024 through August 31, 2025. Payroll calculations appear to not have been properly calculated during this time period due to a change in payroll software and issues with its initial setup during implementation.

Scope:

I will conduct the following tasks:

- Complete a complete review of the payrolls that have been processed for the period stated above and calculate proper amounts either due to or from employees for this stated time period.
- Provide appropriate calculations for employees who are affected with any changes as well as documentation to employees who are not affected by any changes so to provide confidence that all monies have been paid in the proper amounts.
- Provide any adjustments to payroll taxes that may be needed with the intention of making any adjustments in 4th quarter 2025.

Fees:

My fees are \$125 an hour. I estimate my total time to be about 80 hours – so an estimated total cost of \$10,000. I will track my time and will provide any details of that tracking as I begin working through the data up until I have completed all tasks mentioned above. I will provide a monthly invoice which will be due in 30 days after invoice has been provided. The invoice will reflect the hours worked on this project and any incidental fees incurred. If I spend less time than the estimated 80 hours, my total fee is for the actual time I worked on the project.

I anticipate the cost of any additional costs for supplies or software use to not exceed \$750. I will detail these costs separately on the invoice as they are incurred. These costs would include printing, postage, software fees (if applicable) and various other office supplies (paper, envelopes).

I will bill any travel time that might be required at \$65 an hour and will submit mileage reimbursement for travel involved at the normal IRS business mileage rate (2025 - .67 a mile).

Credentials and Background:

- MS in Accounting – Texas A & M
- BS in Accounting – University of Colorado
- Enrolled Agent
- Previously CPA – retired 2024
- Owner of private accounting practice providing payroll, bookkeeping and tax services for 24 years.

Additional Information:

Our working papers, including any copies of your records we chose to make, are our property and not a substitute for your own records. In accordance with my current document retention policy, will retain copies of documentation of work performed for a period of five years. After this period expires, those files will be destroyed.

Conclusion:

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return to my office.

Corine Hauser, EA

Accepted By: _____

Date: _____