AGENDA

Special Meeting of:

ORS 190 ENTITY BOARD OF DIRECTORS

Meeting Location(s):
Tuesday, September 15, 2026
10:00 AM–11:00 AM

Virtual Only
Via teleconference (Zoom)

1. (10:00) WELCOME — VICE CHAIR BETHELL

Vice Chair Bethell will open the meeting and confirm that Oregon Public Meeting Law requirements were met with Alliance staff.

2. (10:05) APPROVAL OF SEPTEMBER 15 SPECIAL MEETING AGENDA — VICE CHAIR BETHELL

ORS 190 ACTION: Approve the September 15, 2026 ORS 190 Entity Board Special Meeting Agenda.

3. (10:10) REDW ADDITIONAL SCOPE OF WORK — VICE CHAIR BETHELL

ORS 190 ACTION: Approve the additional Scope of Work for RedW. **(p. 3-6)**

4. (10:25) KERNUTT AND STOKES CONTRACT EXTENSION — VICE CHAIR BETHELL

ORS 190 ACTION: Approve the Kernutt and Stokes contract extension. **(p. 7-18)**

5. (11:00) ADJOURNMENT — VICE CHAIR BETHELL

SUPPORTING MATERIALS

- September 15, 2026 ORS 190 Entity Board Special Meeting Agenda
- RedW Additional Scope of Work / Engagement Letter
- Kernutt & Stokes Engagement Letter

Zoom Link:

https://wesd.zoom.us/j/99909801953?pwd=3HmaDZtSzzYfBOrG7FQMvQrBaVGa2s.1

Meeting ID: 999 0980 1953 | Passcode: 169421

One Tap Mobile:

+1 253 215 8782,,99909801953#,,,,*169421# US (Tacoma)

+1 346 248 7799,,99909801953#,,,,*169421# US (Houston)

Join instructions:

https://wesd.zoom.us/meetings/99909801953/invitations?s gnature=73DecLtmyNR20cAVh9cR -4zKUFKtMJl5sE49thHgSX4

Staff Contacts:

Board / leadership inquiries:

chair@mwvhomelessalliance.org

General questions or difficulties connecting:

Steve Replogle – steve.replogle@mwvhomelessalliance.org

Cassie Bay – 503-559-4637

The Mid-Willamette Valley Homeless Alliance is pleased to comply with the Americans with Disabilities Act (ADA). If you need special accommodations to attend this meeting, please contact MWVHA at 503-559-4637 at least 48 hours prior to the meeting. Hearing impaired, please call Oregon Telecommunications Relay Service, 7-1-1

August 17, 2026

Mid-Willamette Valley Homeless Alliance
Misty Bolger
100 High Street SE, Ste 200
Salem, OR 97301

Client ID: 93067.001

Subject: Change Order for Non-Attest Services – Financial Statement Drafting

Change Order Addendum

Dear Misty,

This Change Order (“Addendum”) is issued pursuant to the existing Statement of Work (“SOW”) dated April 30, 2026 between REDW (“Provider”) and Mid-Willamette Valley Homeless Alliance (“Client” and "MWVHA"). This Addendum formally modifies the original SOW to include additional deliverables, and an updated fee structure as described below. Except as expressly set forth in this Addendum, all other terms and conditions of the original SOW remain unchanged and in full force and effect.

Deliverables

The following additional deliverables, changes to scope and/or timeline changes to current deliverables, shall be provided by REDW under this Addendum.

Subsequent to execution of the original Statement of Work, MWVHA requested that REDW assist with drafting the financial statements for the fiscal year ended June 30, 2026. This work was not included in the originally contemplated scope of services and is considered a non-attest service.

The additional non-attest service includes assistance with drafting the financial statements, including related note disclosures, based on information provided by MWVHA management.

Management Responsibilities for Non-Attest Services

In connection with the non-attest service described above, MWVHA agrees to:

- Make all management decisions and perform all management functions;
- Designate an individual with suitable skill, knowledge, and experience to oversee the financial statement drafting services;
- Evaluate the adequacy and results of the services performed;
- Accept responsibility for the results of the services; and
- Establish and maintain internal controls over the preparation and fair presentation of the financial statements.

MWVHA management remains responsible for the financial statements, including the fair presentation of the financial statements in accordance with the applicable financial reporting framework, and for reviewing, approving, and accepting responsibility for the final financial statements.

REDW will not assume management responsibilities or make management decisions on behalf of MWVHA. REDW's assistance with financial statement drafting does not alter MWVHA management's responsibility for the financial statements, related disclosures, or the underlying accounting records.

Each deliverable will be completed and delivered in accordance with the timeline and acceptance criteria as mutually agreed upon.

Based on the additional scope described above, we propose an increase in fees of $6,000 - $8,000 to be invoiced based on actual hours spent at our normal hourly billing rates as listed below.

This change order is in addition to the original statement of work fee of $21,120.

Audit and Assurance Bill Rates Summary Effective January 2026	
Title	**Rate**
Principal	$ 670.00
Senior Manager	$ 450.00
Manager	$ 355.00
Senior Audit Associate II	$ 290.00

Senior Audit Associate I	$ 260.00
Audit Associate II	$ 220.00
Audit Associate I	$ 200.00
Audit Assistant	$ 170.00

Acceptance

We appreciate MWVHA's continued partnership and the opportunity to serve you. We remain committed to delivering high-quality audit services and working collaboratively with your team to complete the audit efficiently under the updated scope.

By signing below, MWVHA confirms acceptance of this Change Order, including additional services, updated deliverables, and revised fee structure.

REDW:

Teresa Rawlins, CPA
Principal

Client: Mid-Willamette Valley Homeless Alliance

Signature

Date

Name and title

Mid-Willamette Valley Homeless Alliance

Start August 6, 2026

KERNUTTSTOKES
Certified Public Accountants & Consultants

Kernutt Stokes, LLP

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Introduction

Kernutt Stokes, LLP

Hello!

Here is our proposal for you to review and sign based on an assessment of your current wants and needs.

The review acceptance flow is very intuitive and will allow you to step through the services proposed, the scope, and an outline of when those services will be provided. We would also draw your attention to any included service terms as any fixed prices quoted will be conditional on these terms being met.

You'll also be taken through the pricing schedule which outlines our prices for those services. If this proposal includes options you can review each option by clicking 'Select' – your choice does not become final until you electronically sign the proposal at the final step.

If you have any questions please let us know!

Services

Accounting Services and Back-Office Processing

- Account coding based on historical and/or in accordance with management
- Maintain data feeds into QBO for bank and/or credit card accounts
- Reconciliation of bank statements
- Reconciliation credit card statements
- Reconciliation accounts receivable for collectability and accuracy
- Reconciliation accounts payable
- Reconciliation of all other balance sheet accounts
- Complete workpapers supporting month end balances
- Record payroll journal entry into QBO, if Kernutt Stokes is not processing payroll
- Prepare customer invoices as requested
- Apply deposits to customer accounts
- Deliver financial reports after the period is closed

Accounts Payable

The accounts payable professional will support you by performing the following functions:

- Request and collect all W9s to ensure compliance for 1099 filings
- Use Bill.com to process accounts payable daily, or on an agreed upon cadence.

Controllership Services

- Troubleshooting & support
- Meeting with management to go over financials
- Liaison with Auditors on annual financial statement preparation, if needed
- Liaison with tax department/tax CPA on annual tax filing, if needed
- Spend management (advising on expenditures and recommending cost savings)
- AR monitoring and bad debt
- Monitor and report on budget variances

- Consultation on internal controls over financial reporting
- Class and location tracking for grant reporting to allow client to understand grant spend.
  - Set up projects in QBO to ensure grants can be easily tracked.
  - Ensure bills processed through accounts payable are coded to the correct grant accounts.
  - Record journal entries as needed to ensure payroll/administrative fees are correctly linked to grant accounts.

Semi-Monthly Payroll Processing

- Calculate and process semi-monthly payroll
- Reconcile accrued vacation and sick time or other benefits
- Review and/or calculate federal and state payroll taxes based on the deposit frequency you have set up
- Review of Quarterly 940 and 941 federal payroll reports prepared by payroll processor
- Review of State Unemployment Tax prepared by payroll processor
- Review of Federal Unemployment Tax prepared by payroll processor
- Workers Compensation payroll reporting
- Respond to payroll notices
- Review Forms W-2 and W-3 prepared by payroll processor for accuracy

Out of Scope

Out of scope work will be billed on an hourly basis at $125 – $500 per hour. This fee is based upon the complexity of the work to be performed, and our professional time as well as out-of-pocket expenses.

- Prior period accounting clean-up
- Personal property tax returns
- 1099 preparation and filing
- Responding to tax notices
- Misc. paperwork, licenses, permits, etc
- Other consulting

Pricing

Billed every month From October 6, 2026, 5 times. Last bill: February 6, 2027	$6,000.00
✓ Renewal: Accounting Services and Back-Office Processing	
✓ Renewal: Accounts Payable	
✓ Renewal: Controllership Services	
Billed every month From October 6, 2026, 5 times. Last bill: February 6, 2027	$1,100.00
✓ Renewal: Semi-Monthly Payroll Processing	
Billed on completion	Prices to be confirmed
✓ Out of Scope	From $0.00

General Terms and Conditions

Engagement Objectives and Scope

The objectives of this engagement are to assist you on an ongoing basis in the financial accounting and reporting related to the organization listed above.

It is our understanding that you request us to perform the services and deliverables as outlined in the Virtual Accounting Services section below as of the date of this letter. It is also our understanding that you have designated an individual who possesses requisite skill, knowledge, and experience, (the "Project Sponsor") to oversee the services and conduct of this project, as identified in the *Client Responsibilities* section of this engagement letter.

Kernutt Stokes Responsibilities and Engagement Deliverables

We will provide the services and deliverables as outlined in the proposal. Deliverables will not be prepared on Kernutt Stokes LLP letterhead or contain references to Kernutt Stokes LLP and will state that no assurance is provided. These deliverables may be prepared on your letterhead or contain your logo, as instructed by the Project Sponsor. Each deliverable will be provided to the Project Sponsor and other members of management, as applicable, for their review prior to final delivery. Each deliverable is considered an internal report or deliverable that may be distributed as you determine to be appropriate for your internal needs.

Kernutt Stokes LLP may periodically provide a summary letter or communication specifying deliverables that have been provided to date. Neither our letter, nor a copy thereof, should accompany any reports or deliverables shared outside your organization. If you attach your own letter when reports or deliverables are shared externally, you agree that such letter will exclude all references to Kernutt Stokes LLP and any persons rendering services on your behalf. Further, our role in supporting your internal function(s) or other projects may not be disclosed to third parties without our written consent. As part of providing the services and deliverables as outlined below, we have no obligation to identify deficiencies in the design, implementation, or maintenance of internal control. However, should a possible deficiency come to our attention we will communicate it to the appropriate level of management. If, for any reason, we are unable to complete the engagement, we will not issue deliverables.

Client Responsibilities

We will require the support of your personnel to achieve timely completion of the project. Support includes, but is not limited to, the collection of all relevant documents (paper or electronic) and the scheduling of interviews and coordination of meetings. Failure to receive such support in a timely manner may negatively affect our ability to fulfill the requirements in the *Engagement Objectives and Scope and Engagement Deliverables* within the agreed-upon timeframe.

Project Management

You will designate a Project Sponsor to oversee the services and conduct of this project. Your designated Project Sponsor will oversee the services and conduct of this engagement, including coordination of resources needed. You authorize us to accept instructions from the Project Sponsor for this engagement. The Project Sponsor or other designee is responsible for:

- determining the nature, timing, and extent of procedures to be performed;
- approving, in conjunction with senior management, the service delivery plan;
- maintaining appropriate oversight of our client service team;
- reviewing and approving the deliverables prepared by our firm during the engagement;

- coordinating with management to determine your response to any control matters noted by our staff;
- reporting results within your reporting structure, including the board of directors or other governing body; and
- evaluating observations and recommendations that arise from the services.

Management Functions

Your management agrees to:

- make all management decisions and perform all management functions, including reviewing account coding and monthly general ledger;
- ensuring the accuracy and completeness of all records, documents, explanations, and other information, including significant judgements provided by management for the preparation of financial statements.
- evaluate the adequacy and results of the services performed;
- accept responsibility for the results of the services, including decisions regarding the implementation of any recommendations noted;
- establish, maintain, and evaluate internal controls as well as monitor ongoing activities.
- accept responsibility for preventing and detecting fraud and ensuring that the Organization complies with all laws and regulations applicable to its activities;
- to provide us with all information of which management is aware that is relevant to the performance of our responsibilities, such as records, documentation, and other matters, additional information we may request and unrestricted access to persons within the entity of whom we determine necessary to make inquiries.
- not recruit our accounting department personnel for your own organization by offering them employment.

You agree that each page of any financial statements and related reports prepared by us will include a statement that no assurance is provided.

Sometimes when our clients have disputes with each other, or when there are disputes between the owners of a client, that can impair our ability to provide services in accordance with our professional standards. You are responsible for promptly notifying us of any such disputes.

Severability

If any portion of this agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this agreement.

Dispute Resolution and Limitation of Liability

With respect to the services provided, and this agreement generally, our liability, including the liability of the present, future, and former partners, directors, employees, agents, and contractors for any and all claims, including but not limited to our own negligence, shall not exceed the fees paid for the portion of the services giving rise to or related to such liability. This limitation does not apply to the extent it is determined that any claims, loss, or damage is the result of our willful misconduct or fraud.

Any dispute or claim that arises out of or that relates to this engagement agreement or any services performed by Kernutt Stokes, including any dispute over the existence, validity, or scope of this engagement agreement or this provision, shall be resolved by arbitration in accordance with the then effective arbitration rules of the Arbitration Service of Portland or the American Arbitration Association, whichever organization is selected by the party who first initiates arbitration by filing a claim in accordance with the filing rules of the organization selected, and judgment upon the award rendered pursuant to such arbitration may be entered in any court having jurisdiction thereof. In any arbitration proceeding the parties shall be entitled to discovery of expert reports and files in advance of the hearing. The parties acknowledge that mediation usually helps parties to settle their dispute. Therefore, any party

may propose mediation whenever appropriate through either of the organizations named above or any other mediation process or mediator as the parties may agree upon.

You agree that any claim arising out of the terms of this engagement shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against us.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, or store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. We may also use third party service providers to store or transmit this data. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards. We require any third-party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications, and submission of confidential client information to third party service providers during this engagement.

If you decide to transmit your confidential information to us in an unsecure manner, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in an unsecure manner, you agree that we are not responsible for (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

We are not hosts for any of your information. You are expected to retain all financial and non-financial information to ensure your records are complete, including anything you upload to a portal. Further, you are responsible for downloading and retaining anything we upload in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of your information, and may be deleted at any time.

Confidentiality

We adhere to the AICPA Code of Professional Conduct and will follow Code 1.700 as our standard business practice. We may from time to time, and depending on circumstances, use certain third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

Timing of the Engagement

We expect to begin our services upon signing of this engagement letter. Our services will conclude after one of the following events has occurred:

- January 5, 2027,
- written notification, 30 days in advance, by either party that the engagement is terminated.

Professional Fees

Our monthly professional fee for the services are outlined in the proposal. Out of scope work will be billed on an hourly basis at $125 – $500 per hour. This fee is based upon the complexity of the work to be performed, and our professional time as well as out-of-pocket expenses. Out of scope work includes personal property tax returns and annual 1099 filings, etc. In addition, this fee depends upon the timely delivery, availability, quality, and completeness of the information you provide to us. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We agree to notify you in advance, before we incur any time that is outside the scope of the defined services.

A separate engagement letter will be sent in the fall, covering the annual income tax return work, if applicable.

We reserve the right to suspend our work, and to charge interest at 9%, if your account is 30 days or more overdue. If we suspend our work, we will not resume our work until your account is paid in full. We may elect to terminate our services for non-payment, and, if we do, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our deliverables. If, for any reason, we are unable to complete the deliverables, you will still be obligated to compensate us for all time expended and to reimburse us for out-of-pocket expenditures, both through the date that our services terminate.

Our fees are not contingent on an action or event resulting from the analyses or conclusions in, or the use of, our report or other deliverable.

Appendix A: Prepared Financial Statements Terms and Conditions

You have requested that we prepare the financial statements of the Organization, which comprise the monthly Statement of financial position, the related statement of activities, and cash flows for the months ended beginning with execution of this letter to the termination of the engagement in accordance with accounting principles generally accepted in the United States. These financial statements will not include the related notes to the financial statements.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States and as outlined in this letter, We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the Company or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your financial statements in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. The prevention and detection of fraud.
4. To ensure that the entity complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
6. To provide us with:
7. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
8. Additional information that may be requested for the purpose of the preparation of the financial statements, and
9. Unrestricted access to persons within the Company with whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Sometimes when our clients have disputes with each other, or when there are disputes between the owners of a client, that can impair our ability to provide services in accordance with our professional standards. You are responsible for promptly notifying us of any such disputes.

Management agrees to execute and adhere to the Contract Renewal and Leadership Transition Plan outlined in the memorandum provided by Jeremy Gordon to Kernutt Stokes LLP on August 31, 2026, and to do so in good faith throughout the term of this engagement.

Other Relevant Information

The financial statements will not be accompanied by a report from us or prepared on our letterhead or contain any references to Kernutt Stokes and each page of the financial statements will clearly indicate that no assurance is provided and any limitations of its use. Further, our role in supporting your internal functions or other projects for which you engage us may not be disclosed to third parties without our written consent.

Haley Lyons is responsible for supervising the engagement and matching the appropriate level of firm resources to each part of the engagement.

Agreement Summary

Sender	**Kernutt Stokes, LLP**
Sent Date	Invalid Date
Recipient	**Mid-Willamette Valley Homeless Alliance**
Effective Start Date	August 6, 2026
Payment Authority	**None**
Payment Method	**None**
Document ID	**prop_nkqbvrljzreaaoyaqsxq**
Status	**Draft**