



- 4. Processing transactions;
- 5. Providing appraisal or valuation services; and
- 6. Performing actuarial studies.

(b) Notwithstanding the foregoing, no fee or contract may be awarded to an External Auditor for services that will not impair its independence. Such services shall include:

1. Providing basic accounting assistance limited to services such as preparing financial statements that are based on the Board's (or its management's) chart of accounts and trial balance and any adjusting, correcting and closing entries that have been approved by the Board (or its management); preparing draft notes to the financial statements based on information determined and approved by the Board (or its management); preparing a trial balance based on the Board's (or its management's) chart of accounts; maintaining depreciation schedules for which the Board (or its management) has determined the method and rate of depreciation and salvage value of the asset.

2. Providing payroll services limited to services such as computing the Board's employees based on Board maintained and approved time records,

checks, transmitting cleared approved payroll checks to the employees.

3. The Board (or its management) has approved the transfer of and limited the financial institution to make a withdrawal in favor of individuals.

4. Providing advisory services in connection with advising on system design; system installation and system security if the Board (or its management) acknowledges responsibility for the design, installation and testing of the system.

5. The Board's system procedures do not rely on the auditor's work as the primary basis for determining (a) whether to implement a new system, (b) the adequacy of the new design, (c) the adequacy of major design changes or other requirements;

4. Providing human resource services to assist management in its evaluation of potential candidates that are limited to activities such as serving on an evaluation panel to review applicants to provide input to the Board (or its management) in hiring decisions; and

5. Preparing routine tax filings in accordance with federal tax law and regulations of the Internal Revenue Service, State and local tax authorities and any applicable laws.

7. Advising an entity regarding its performance of internal control self-assessment or implementing audit recommendations.

8. Providing training; and

9. Providing services directly related to the preparation, review, and auditing of financial statements.

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16. Providing services directly related to the preparation, review, and auditing of financial statements.

uniquely possessed or knowledge

4. The entity to be awarded the contract is

related to the subject matter of the contract;

the award of the contract to the entity is significantly in the best interest of the Board;

3. The entity is the sole source of the desired service; and

notice present 90 days hence;

4(h) or Section 5, the External Auditor must submit to the Board, prior to execution of the

performing audit services will be precluded  
personnel performing any related non-audit  
audit work as well as an explanation of how its  
dependence requirements. Any service

contract, a written assurance that personnel who are  
from performing any related non-audit work and that  
work will be precluded from performing any related a  
quality control system will ensure compliance with in