

CITY OF SANTA FE

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is made and entered into by and between the City of Santa Fe, New Mexico, hereinafter referred to as the “City,” and **Cooperative Educational Services (CES) Consultants**, hereinafter referred to as the “Contractor,” and is effective as of the date set forth below upon which it is executed by the Parties.

RECITALS

WHEREAS, the Chief Procurement Officer of the City has made the determination that this Agreement is in accordance with the provisions of the New Mexico Procurement Code (NMSA 1978, 13-1-28 et seq.) pursuant to NMSA 1978, § 13-1-125; and

WHEREAS, the Contractor is one of such requisite and qualifications and is willing to engage with the City for professional services, in accordance with the terms and conditions hereinafter set out, and the Contractor understanding and consenting to the foregoing is willing to render such professional services as outlined in the Agreement; and

WHEREAS, the Contractor does hereby accept its designation as professional service, rendering services related to Consultant Services for filing Internal Revenue Service (IRS) forms for the City, as set forth in this Agreement; and

WHEREAS, it is agreed by the parties that the performance of the professional services is for a period of one (1) year, as directed by the City.

NOW, THEREFORE, the parties hereby agree as follows:

1. Scope of Work.

The Contractor shall provide services for the City as described in Exhibit “A” attached hereto and incorporated herein.

2. Standard of Performance; Licenses.

A. The Contractor represents that Contractor possesses the personnel, experience and knowledge necessary to perform the services described under this Agreement.

B. The Contractor agrees to obtain and maintain throughout the term of this Agreement, all applicable professional and business licenses required by law, for itself, its employees, agents, representatives and subcontractors.

2. Compensation.

A. The City shall pay to the Contractor in full payment for services satisfactorily performed at the rate of \$150.00 per hour (OR BASED UPON DELIVERABLES, MILESTONES, BUDGET, ETC.), such compensation not to exceed \$60,000.00, including gross receipts tax. The New Mexico gross receipts tax levied on the amounts payable under this Agreement shall be paid by the City to the Contractor. **The total amount payable to the Contractor under this Agreement, including gross receipts tax and expenses, shall not exceed \$60,000.00. This amount is a maximum and not a guarantee that the work assigned to be performed by Contractor under this Agreement shall equal the amount stated herein. The parties do not intend for the Contractor to continue to provide services without compensation when the total compensation amount is reached. Contractor is responsible for notifying the City when the services provided under this Agreement reach the total compensation amount. In no event will the Contractor be paid for services provided in excess of the total compensation amount without this Agreement being amended in writing prior to those services in excess of the total compensation amount being provided.**

B. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below and to any negotiations between the parties from year to year pursuant to Paragraph 1, Scope of Work, and to approval by the City. All invoices MUST BE received by the City no later than thirty (30) days after the termination of the Fiscal Year in which the services were delivered. Invoices received after such date WILL NOT BE PAID.

C. Contractor must submit a detailed statement accounting for all services performed and expenses incurred. If the City finds that the services are not acceptable, within thirty days after the date of receipt of written notice from the Contractor that payment is requested, it shall provide the Contractor a letter of exception explaining the defect or objection to the services, and outlining steps the Contractor may take to provide remedial action. Upon certification by the City that the services have been received and accepted, payment shall be tendered to the Contractor within thirty days after the date of acceptance. If payment is made by mail, the payment shall be deemed tendered on the date it is postmarked. However, the City shall not incur late charges, interest, or penalties for failure to make payment within the time specified herein.

3. Term.

THIS AGREEMENT SHALL NOT BECOME EFFECTIVE UNTIL APPROVED BY THE CITY. This Agreement shall terminate one year after execution unless terminated pursuant to paragraph 4 (Termination), or paragraph 5 (Appropriations). In accordance with Section 13-1-150 NMSA 1978, no contract term for a professional services contract, including extensions and renewals, shall exceed four years, except as set forth in Section 13-1-150 NMSA 1978.

4. Termination.

A. Termination. This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to the intended date of termination. Except as otherwise allowed or provided under this Agreement, the City's sole liability upon such termination shall be to pay for acceptable work performed prior to the Contractor's receipt of the notice of termination, if the City is the terminating party, or the Contractor's sending of the notice of termination, if the Contractor is the terminating party;

provided, however, that a notice of termination shall not nullify or otherwise affect either party's liability for pre-termination defaults under or breaches of this Agreement. The Contractor shall submit an invoice for such work within thirty (30) days of receiving or sending the notice of termination. Notwithstanding the foregoing, this Agreement may be terminated immediately upon written notice to the Contractor if the Contractor becomes unable to perform the services contracted for, as determined by the City or if, during the term of this Agreement, the Contractor or any of its officers, employees or agents is indicted for fraud, embezzlement or other crime due to misuse of City funds or due to the Appropriations paragraph herein. *THIS PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE THE City's OTHER LEGAL RIGHTS AND REMEDIES CAUSED BY THE CONTRACTOR'S DEFAULT/BREACH OF THIS AGREEMENT.*

B. Termination Management. Immediately upon receipt by either the City or the Contractor of notice of termination of this Agreement, the Contractor shall: 1) not incur any further obligations for salaries, services or any other expenditure of funds under this Agreement without written approval of the City; 2) comply with all directives issued by the City in the notice of termination as to the performance of work under this Agreement; and 3) take such action as the City shall direct for the protection, preservation, retention or transfer of all property titled to the City and records generated under this Agreement. Any non-expendable personal property or equipment provided to or purchased by the Contractor with contract funds shall become property of the City upon termination and shall be submitted to the City as soon as practicable.

5. Appropriations.

The terms of this Agreement are contingent upon sufficient appropriations and authorization being made by the City Council for the performance of this Agreement. If sufficient appropriations and authorization are not made by the City Council, this Agreement shall terminate immediately upon written notice being given by the City to the Contractor. The City's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. If the City proposes an amendment to the Agreement to unilaterally reduce funding, the Contractor shall have the option to terminate the Agreement or to agree to the reduced funding, within thirty (30) days of receipt of the proposed amendment.

6. Status of Contractor.

The Contractor and its agents and employees are independent contractors performing professional services for the City and are not employees of the City. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of City vehicles, or any other benefits afforded to employees of the City as a result of this Agreement. The Contractor acknowledges that all sums received hereunder are reportable by the Contractor for tax purposes, including without limitation, self-employment and business income tax. The Contractor agrees not to purport to bind the City unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. Assignment.

The Contractor shall not assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the prior written approval of the City.

8. Subcontracting.

The Contractor shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval of the City. No such subcontract shall relieve the primary Contractor from its obligations and liabilities under this Agreement, nor shall any subcontract obligate direct payment from the City.

9. Release.

Final payment of the amounts due under this Agreement shall operate as a release of the City, its officers and employees from all liabilities, claims and obligations whatsoever arising from or under this Agreement.

10. Confidentiality.

Any confidential information provided to or developed by the Contractor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the City.

11. Product of Service -- Copyright.

All materials developed or acquired by the Contractor under this Agreement shall become the property of the City and shall be delivered to the City no later than the termination date of this Agreement. Nothing developed or produced, in whole or in part, by the Contractor under this Agreement shall be the subject of an application for copyright or other claim of ownership by or on behalf of the Contractor.

12. Conflict of Interest; Governmental Conduct Act.

A. The Contractor represents and warrants that it presently has no interest and, during the term of this Agreement, shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance or services required under the Agreement.

B. The Contractor further represents and warrants that it has complied with, and, during the term of this Agreement, will continue to comply with, and that this Agreement complies with all applicable provisions of the Governmental Conduct Act, Chapter 10, Article 16 NMSA 1978.

C. Contractor's representations and warranties in Paragraphs A and B of this Article 12 are material representations of fact upon which the City relied when this Agreement was entered into by the parties. Contractor shall provide immediate written notice to the City if, at any time during the term of this Agreement, Contractor learns that Contractor's representations and warranties in Paragraphs A and B of this Article 12 were erroneous on the effective date of this Agreement or have become erroneous by reason of new or changed circumstances. If it is later determined that Contractor's representations and warranties in Paragraphs A and B of this Article 12 were erroneous on the effective date of this Agreement or have become erroneous by reason of new or changed circumstances, in addition to other remedies available to the City and notwithstanding anything in the Agreement to the contrary, the City may immediately terminate the Agreement.

D. All terms defined in the Governmental Conduct Act have the same meaning in this section.

13. Amendment.

A. This Agreement shall not be altered, changed or amended except by instrument in writing executed by the parties hereto and all other required signatories.

B. If the City proposes an amendment to the Agreement to unilaterally reduce funding due to budget or other considerations, the Contractor shall, within thirty (30) days of receipt of the proposed Amendment, have the option to terminate the Agreement, pursuant to the termination provisions as set forth in Article 4 herein, or to agree to the reduced funding.

14. Entire Agreement.

This Agreement, together with any other documents incorporated herein by reference and all related Exhibits and Schedules constitutes the sole and entire agreement of the Parties with respect to the subject matter of this Agreement, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to the subject matter. In the event of any inconsistency between the statements in the body of this Agreement, and the related Exhibits and Schedules, the statements in the body of this Agreement shall control.

15. Penalties for violation of law.

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for illegal bribes, gratuities and kickbacks.

16. Equal Opportunity Compliance.

The Contractor agrees to abide by all federal and state laws and rules and regulations, and Santa Fe City Code, pertaining to equal employment opportunity. In accordance with all such laws of the State of New Mexico, the Contractor assures that no person in the United States shall, on the grounds of race, religion, color, national origin, ancestry, sex, age, physical or mental handicap, or serious medical condition, spousal affiliation, sexual orientation or gender identity, be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Agreement. If Contractor is found not to be in compliance with these requirements during the life of this Agreement, Contractor agrees to take appropriate steps to correct these deficiencies.

17. Applicable Law.

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with NMSA 1978, sec. 38-3-2 . By execution of this Agreement, Contractor acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising under or out of any term of this Agreement.

18. Workers Compensation.

The Contractor agrees to comply with state laws and rules applicable to workers compensation benefits for its employees. If the Contractor fails to comply with the Workers Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the City.

19. Professional Liability Insurance.

Contractor shall maintain professional liability insurance throughout the term of this Agreement providing a minimum coverage in the amount required under the New Mexico Tort Claims Act. The Contractor shall furnish the City with proof of insurance of Contractor's compliance with the provisions of this section as a condition prior to performing services under this Agreement.

20. Other Insurance

If the services contemplated under this Agreement will be performed on or in City facilities or property, Contractor shall maintain in force during the entire term of this Agreement, the following insurance coverage(s), naming the City as additional insured.

A. Commercial General Liability insurance shall be written on an occurrence basis and be as broad as ISO Form CG 00 01 with limits not less than \$2,000,000 per occurrence and \$2,000,000 in the aggregate for claims against bodily injury, personal and advertising injury, and property damage. Said policy shall include broad form Contractual Liability coverage and be endorsed to name the City of Santa Fe their officials, officers, employees, and agents as additional insureds.

B. Broader Coverage and Limits. The insurance requirements under this Agreement shall be the greater of (1) the minimum coverage and limits specified in this Agreement, or (2) the broader coverage and maximum limits of coverage of any insurance policy or proceeds available to the Named Insured. It is agreed that these insurance requirements shall not in any way act to reduce coverage that is broader or that includes higher limits than the minimums required herein. No representation is made that the minimum insurance requirements of this Agreement are sufficient to cover the obligations of Contractor hereunder.

C. Contractor shall maintain the above insurance for the term of this Agreement and name the City as an additional insured and provide for 30 days cancellation notice on any Certificate of Insurance form furnished by Contractor. Such certificate shall also specifically state the coverage provided under the policy is primary over any other valid and collectible insurance and provide a waiver of subrogation.

21. Records and Financial Audit.

The Contractor shall maintain detailed time and expenditure records that indicate the date; time, nature and cost of services rendered during the Agreement's term and effect and retain them for a period of three (3) years from the date of final payment under this Agreement. The records shall be subject to inspection by the City. The City shall have the right to audit billings both before and after payment. Payment under this Agreement shall not foreclose the right of the City to recover excessive or illegal payments

22. Indemnification.

Contractor shall indemnify and hold harmless the City from all claims, demands, causes of action, and judgments for any claims or causes of action resulting in damages that proximately result from the negligent or intentional acts or omissions of Contractor or its officers, agents, or employees in the performance of this Agreement, provided such indemnification obligation does not extend beyond those claims, causes of action or damages otherwise permitted to be pursued or assessed against New Mexico public entities or local public bodies and which would otherwise be the responsibility of CES for breach of this Agreement. The liability of Contractor, its Members or its employees will be subject to the immunities and limitations of the New Mexico Tort Claims Act, Sections 41 -4-1 et seq. NMSA 1978, as amended. In the event that any action, suit or proceeding related to the services performed by the Contractor or any officer, agent or employee under this Agreement is brought against the Contractor, the Contractor shall, as soon as practicable but no later than two (2) business days after it receives notice thereof, notify the legal counsel of the City.

23. New Mexico Tort Claims Act

Any liability incurred by the City of Santa Fe in connection with this Agreement is subject to the immunities and limitations of the New Mexico Tort Claims Act, Section 41-4-1, et. seq. NMSA 1978, as amended. The City and its “public employees” as defined in the New Mexico Tort Claims Act, do not waive sovereign immunity, do not waive any defense and do not waive any limitation of liability pursuant to law. No provision in this Agreement modifies or waives any provision of the New Mexico Tort Claims Act.

24. Invalid Term or Condition.

If any term or condition of this Agreement shall be held invalid or unenforceable, the remainder of this Agreement shall not be affected and shall be valid and enforceable.

25. Enforcement of Agreement.

A party's failure to require strict performance of any provision of this Agreement shall not waive or diminish that party's right thereafter to demand strict compliance with that or any other provision. No waiver by a party of any of its rights under this Agreement shall be effective unless express and in writing, and no effective waiver by a party of any of its rights shall be effective to waive any other rights.

26. Notices.

Any notice required to be given to either party by this Agreement shall be in writing and shall be delivered in person, by courier service or by U.S. mail, either first class or certified, return receipt requested, postage prepaid, as follows:

To the City: Clarence Romero, Treasury Officer
200 Lincoln Avenue
Santa Fe, NM 87501
clromero@santafenm.gov

To the Contractor:
Cooperative Educational Services (CES)
Mr. David Chavez, CES Executive Director
10601 Research Rd SE.
Albuquerque, NM 87198
dchavez@ces.org

27. Authority.

If Contractor is other than a natural person, the individual(s) signing this Agreement on behalf of Contractor represents and warrants that he or she has the power and authority to bind Contractor, and that no further action, resolution, or approval from Contractor is necessary to enter into a binding contract.

28. Merger.

This Agreement incorporates all the Agreements, covenants and understandings between the parties hereto concerning the subject matter hereof, and all such covenants, Agreements and understandings have been merged into this written Agreement. No prior Agreement or understanding, oral or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Agreement.

29. Non-Collusion.

In signing this Agreement, the Contractor certifies the Contractor has not, either directly or indirectly, entered into action in restraint of free competitive bidding in connection with this offer submitted to the City's Chief Procurement Officer.

30. Default/Breach.

In case of Default and/or Breach by the Contractor, for any reason whatsoever, the City may procure the goods or services from another source and hold the Contractor responsible for any resulting excess costs and/or damages, including but not limited to, direct damages, indirect damages, consequential damages, special damages and the City may also seek all other remedies under the terms of this Agreement and under law or equity.

31. Equitable Remedies.

The Contractor acknowledges that its failure to comply with any provision of this Agreement will cause the City irrevocable harm and that a remedy at law for such a failure would be an inadequate remedy for the City, and the Contractor consents to the City's obtaining from a court of competent jurisdiction, specific performance, or injunction, or any other equitable relief in order to enforce such compliance. The City's rights to obtain equitable relief pursuant to this Agreement shall be in addition to, and not in lieu of, any other remedy that the City may have under applicable law, including, but not limited to, monetary damages.

32. Default and Force Majeure.

The City reserves the right to cancel all or any part of any orders placed under this Agreement without cost to the City, if the Contractor fails to meet the provisions of this Agreement and, except as otherwise provided herein, to hold the Contractor liable for any excess cost occasioned by the City due to the Contractor's default. The Contractor shall not be liable for any excess costs if failure to perform the order arises out of causes beyond the control and without the fault or negligence of the Contractor; such causes include, but are not restricted to, acts of God or the public enemy, acts of the State or Federal Government, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes, unusually severe weather and defaults of subcontractors due to any of the above, unless the City shall determine that the supplies or services to be furnished by the subcontractor were obtainable from other sources in sufficient time to permit the Contractor to meet the required delivery scheduled. The rights and remedies of the City provided in this Clause shall not be exclusive and are in addition to any other rights now being provided by law or under this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date of the signature by the required approval authorities below.

CITY OF SANTA FE:

CONTRACTOR:
Cooperative Educational Services (CES)
Consultants

John Blair
John Blair (Mar 21, 2023 10:34 MDT)

David J Chavez
David J Chavez (Feb 13, 2023 08:47 MST)

JOHN BLAIR, CITY MANAGER

DAVID CHAVEZ

DATE: Mar 21, 2023

CES EXECUTIVE DIRECTOR
TITLE

DATE: _____
CRS# _____
Registration # _____

ATTEST:
Kristine Bustos Mihelcic

KRISTINE BUSTOS MIHELICIC, CITY CLERK XIV

CITY ATTORNEY'S OFFICE:

Marcos Martinez
Marcos Martinez (Mar 7, 2023 13:36 MST)

SENIOR ASSISTANT CITY ATTORNEY

APPROVED FOR FINANCES:

Emily K. Oster

Emily K. Oster (Mar 19, 2023 09:17 MDT)

EMILY OSTER, FINANCE DIRECTOR

Finance Department / 1001675

Org. Name/Org#.

Exhibit A
Agreement Between
The City of Santa Fe (New Mexico)
And Cooperative Educational Services (CES) Consultants

The City of Santa Fe (City) wishes to contract with Cooperative Educational Services (CES) Consultants for professional services. The City and the CES agree for CES to provide the City of Santa Fe Finance Department and the City of Santa Fe Payroll Section expertise, through a consultant, in the filing of Internal Revenue Service (IRS) Form 941s (Employer's Quarterly Federal Tax Returns) of two tax entities (City of Santa Fe Payroll (City), EIN Number: 85-6000168 and Santa Fe Solid Waste Management Agency Payroll (SWAMA), EIN Number: 74-2805823), which are prepared by the City of Santa Fe Payroll Section and reviewed closely by the CES Consultant.

Additionally, the City wishes that the contract provide for the CES Consultant to represent both entities described above, before the IRS, in regard to IRS Form 941s, and any notices issued to either of the entities by IRS, and to ascertain what outstanding balances, if any, exist with the IRS. Once that information is acquired by consultant, he will inquire how balances were arrived at, and will discuss such balances with the Treasury Officer, to determine how to proceed, whether the balances should be paid in full by the City of Santa Fe, or the City should take some other action.

Prior to the filing of IRS Form 941s (Employer's Quarterly Federal Tax Returns) for each of the two tax entities, the consultant will review supporting documentation, schedules prepared, and the IRS Forms themselves for errors, ensuring that the IRS Form 941s (Employer's Quarterly Federal Tax Returns) are completed accurately and filed timely by the City of Santa Fe Payroll Section. Prior to the City of Santa Fe Payroll Manager signing, dating and filing such tax returns with the Internal Revenue Service, the consultant will review all supporting documentation closely, and any bring any potential issues to the attention of the Payroll Manager and/or the Treasury Officer.

The City and CES acknowledge that the consultant assigned to perform the services required by this contract, Alvan E. Romero, CPA CFE, is currently authorized to represent the City of Santa Fe and SWAMA before the IRS through Power of Attorneys and Declarations of Representative in force since, on or about, July 8, 2021 through the current date. (IRS Forms 2848, Power of Attorney and Declaration of Representative, Authorized by Acting Finance Director, Alexis Lotero, dated July 8, 2021 and signed on that date by Alexis Lotero and Alvan E. Romero, CPA). The IRS Form 2848s, one each for the City and SWAMA, were filed with IRS, and are still in force.

The CES Consultant will use his knowledge, skills, abilities, including his experience and expertise in completing his assigned work with the City. He will use the following skills, expertise and experience in tax matters, internal auditing, forensic accounting, risk assessments and payroll related services, including representing the City of Santa Fe Payroll (City) and the Solid Waste Management Agency Payroll (SWAMA) before the Internal Revenue Service (IRS). Thus, CES agrees to provide the City with a consultant possessing the required expertise and experience, as identified above, to address the preparation and filing of IRS Form 941s for the two tax entities, *and any other assignments related to the carrying out of the accounting function for the City, if requested by the Treasury Officer.* Upon request by the City, a résumé for the

consultant is available from CES, that describes the consultant's professional training, education and experience. His education, professional training and experience are also enumerated in his LinkedIn Profile.

For background, the CES Consultant, as part of a three-person team of CES Consultants, was engaged with the City of Santa Fe, Payroll Section, previously, beginning on June 8, 2021 through April 4, 2022, regarding, amongst other duties, seeking the abatement of the assessment and accumulation of IRS penalties and interest charges over several years. He represented the City before IRS, seeking the abatement of penalties and interest assessed against it. The City, with the assistance of said CES Consultant, was successful in having 100% of the penalties and interest the City requested to be abated.

The proposed contract will require CES to generate a FINAL detailed report for the City, addressing the quarterly reviews of IRS Form 941s, prior to the filing of each IRS Form 941 by the Payroll Manager. Any out of the ordinary issues that are identified during the reviews of the City's payroll system of records and IRS Form 941s will also be addressed in the FINAL detailed report. Consequently, any identified specific findings and root causes generating specific problems, any conclusions derived, opportunities for improvement and recommendations during the reviews of the IRS Form 941s and the City of Santa Fe's payroll system of records will be available to discuss, and the consultant will be available to assist with the implementation of recommended corrective actions.

The CES Consultant will work under contract beginning on/or about November 15, 2022 through June 30, 2023 (End of the 2023 Fiscal Year) or commencing on the date the contract is signed by both parties. Consultant will be paid \$150.00 per hour, and it is estimated that the IRS Form 941s reviews will require approximately 96 hours, for a potential cost of \$14,400.00 (Approximately 24 hours per review of each prepared IRS Form 941, including associated payroll records, associated system of payroll records and processes and interviews of pertinent payroll staff, accounting staff, IT consultants, and other city employees, if necessary.). There are four (4) IRS Form 941s (two (2) City of Santa Fe Form 941s and two (2) SWAMA IRS Form 941s) that can be timely reviewed prior to filing with IRS during the remaining duration of the current fiscal year, that being prior to the filing due dates of January 31, 2023 and April 30, 2023. A total of four (4) IRS Form 941s (Employer's Quarterly Federal Tax Returns) are due during the proposed contract period (two (2) due, one (1) each for the City and SWAMA on January 31, 2023; and two (2) due, one (1) each for the City and SWAMA on April 30, 2023).

Additionally, the CES Consultant will represent both tax entities before the IRS. The CES Consultant has been copied on IRS Notices regarding SWAMA since October 18, 2021 (Tax Period, September 30, 2020) and regarding the City of Santa Fe since November 15, 2021 (Tax Period, March 31, 2021) and should continue to be copied on any and all IRS Notices to either tax entity.

The City's Payroll Manager stated that the IRS is seeking payment of an amount unknown to CES Consultant at this time, regarding one or more 2019 Quarters, which were to be netted out, upon the approval of the Appeal by the IRS Appeals Officer. It appears that other outstanding balances exist for each entity, based on copies of IRS Notices mailed by IRS to the Consultant. Although a City Payroll staffer discussed one of the balances with an IRS Official over a telephone call, the CES Consultant will request IRS Transcripts for each of the two tax entities, for the period beginning in 2014 through present, to identify any open periods, that have amount IRS Form 941 due balances by either the City or SWAMA.

Following up on all outstanding IRS Form 941 balances for each tax entity will require the CES

Consultant arrange to meet an IRS Revenue Officer (Collection Officer) at the Santa Fe Office, if possible, or attempt to reach the IRS Office at the Ogden Service Center, to discuss this matter and attempt to resolve any outstanding balances to the benefit of the City. Please know, telephone calls to IRS are answered (during the past two years/Covid period), sometimes, with wait times of close to two hours. All IRS Form 941 Notices received by CES Consultant with outstanding balances, in regard to both the City and SWAMA, will be discussed to the satisfaction of the Consultant. These outstanding notices have to be discussed, dealt with and resolved. At this time, an estimate of 20 hours will be added into the contract, for a potential cost of \$3,000. (20 hours at \$150 hours per hour)

Completion of tasks a. through j., enumerated on page 4 of this contract and the writing of a FINAL Report will require approximately 40 hours, for a potential cost of \$6,000. (40 hours per \$150 an hour)

Thus, 96 hours at \$150 an hour for a potential cost of \$14,400, plus 20 hours at \$150 an hour, for a potential cost of \$3,000, and plus 40 hours at \$150 an hour, for a potential cost of \$6,000. Thus, the potential cost to the City is \$23,400.00 (\$14,400.00 plus \$3,000.00, plus \$6,000) for the services described.

If the City would like the CES Consultant to review whether the City Payroll Section implemented and executed the recommendations CES Consultants made to the City correctly, in the Final Report issued by CES on February 25, 2022 to the City, which would yield efficiencies and effectiveness to the payroll processes, an added cost will have to be calculated and the contract can be amended. The report issued by CES is titled *Review of Unpaid Payroll Taxes for the City of Santa Fe Payroll, EIN Number: 85-6000168 and Santa Fe Solid Waste Management Agency Payroll, EIN Number: 74-2805823*, and was hand-delivered by the CES Consultants to Chief Accounting Officer at his City of Santa Fe Office on March 4, 2022.

*Note: An IRS Form 941 (Employer's Quarterly Federal Tax Return) is generally due by the last day of the month following the end of the quarter. (Due Dates for the month January through March is due on or prior to **April 30**, months of April through June is due on or prior to **July 31**, months of July through September is due on or prior to **October 31** and months of October through December is due on or prior to **January 31**). The dates January 31, 2023 and April 30, 2023 are within the dates of the contract.*

The CES Consultant proposes to work directly with the Payroll Section Manager, Payroll Section Staff, Treasury Officer, Accounts Payable Supervisor and the IT Section, to address on-going issues related to the Payroll Section policies and procedures and any other related financial activities, including the implementation of a payroll processes manual (draft delivered to Payroll Manager by CES Consultant), employer's federal tax reporting to the IRS (IRS Form 941s and bi-weekly federal payroll tax deposits (employer's payments to IRS) and any problems that may have arisen due to the payroll section not making correct and/or timely employer's federal tax bi-weekly deposits (payments to IRS) and not filing IRS Form 941s (Employer's Quarterly Federal Tax Returns) correctly or timely, as well as addressing all IRS Notices issued to both the City and SWAMA.

The following are specific tasks the CES Consultant anticipates completing:

- a. Ascertain that the City Payroll Section is collecting and processing employees time timely, to prepare bi-weekly payrolls timely for both the City and SWAMA.

- b. Ascertain that the City Payroll Section is preparing and processing the issuance of payroll checks (both electronic and hard copies) timely for both City and SWAMA.
- c. Review the calculation and processing of payments (deposits) to the IRS related to the bi-weekly employer's federal taxes for both the City and SWAMA. Employer's federal tax payments to IRS shall be made using the IRS Electronic Federal Tax Payment System (EFTPS).
- d. Review the calculation and processing of monthly payments to the State of New Mexico Taxation and Revenue Department (TRD) related to the employer's state taxes for both tax entities (City and SWAMA).
- e. Review the processing of other associated payroll taxes and employee and employer's obligations, to include payments to third parties (garnishments, workman's compensation, etc., by reviewing Human Resources Department source documents) for both tax entities (City and SWAMA).
- f. Ensure Employer's Quarterly Federal Tax Returns (IRS Form 941s) are filed accurately and timely for both tax entities (City and SWAMA).
- g. Ensure State of New Mexico Taxation and Revenue Department Employer's Tax Returns (NMTRD-41414) are filed accurately and timely for both tax entities (City and SWAMA).
- h. Review for accuracy, completed quarterly reconciliations of bi-weekly payrolls reported in IRS Form 941s (Employer's Quarterly Federal Tax Returns) for both tax entities (City and SWAMA).
- i. Review the Final Adopted Policies and Procedures Manual for the Payroll Function.
- j. Ascertain that the City's Payroll Section is keeping electronic records of all payroll processes in an electronic system that is user friendly.

The CES and the City assumes that all information that is provided to the CES Consultant is accurate and reflects the City's payroll and/or financial records.

The CES Consultant will provide recommendations to the Treasury Officer and the City's Finance Director, in regard to the implementation of corrective actions to correct any problems identified, in the processing of bi-weekly payrolls and paying (depositing) bi-weekly federal payroll taxes timely and accurately, and processing and filing IRS Form 941s (Employer's Quarterly Federal Tax Returns) timely and accurately to avoid IRS penalties and interest charges.

The parties anticipate that CES Consultant will need assistance from the City to carry out the agreed upon services in the manner described below:

Records and Documents

The CES Consultant requests copies of all documents and data used by the City to prepare the quarterly IRS Form 941s he is contracted to review. Information requested will include instructions, data, summaries and specific instructions and/or procedures used by the employees and their supervisors, including IT consultants, who prepare or are involved in the processes, to arrive at the completed bi-weekly payrolls, and quarterly federal tax returns (IRS Form 941s), in whatever form this information is kept.

- Payroll reports to include:
 1. Gross pay;
 2. Wages subject to Federal Unemployment Tax Act (FUTA) and FUTA taxes paid;

3. Wages subject to State Unemployment Tax (SUTA) and SUTA taxes paid;
 4. Wages subject to Social Security tax and Social Security taxes paid;
 5. Wages subject to Medicare tax and Medicare taxes paid; and
 6. Federal Income taxes withheld based on employee IRS Form W-4s.
- Outstanding tax liability reports.
 - Audit reports generated by the payroll data system for the time periods in question.
 - Reports that list any adjustments made to data used to complete the respective IRS Form 941s.
 - Total employer's tax payments made to IRS for each quarter, including federal income tax, Social Security and Medicare taxes withheld from employees' wages.
 - Last completed and approved audit report for the City for fiscal year ending June 30, 2021, or, in the event that the 2021 audit is not available, the completed and approved audit report for the fiscal year ending June 30, 2020 and if not available, the last completed and approved audit report.
 - All IRS Notices issued to the City and SWAMA beginning January 1, 2020 through the present date, which identify penalties and interest related to IRS Form 941s (Employer's Quarterly Federal Tax Returns) and documentation and/or notations showing resolution of such IRS Notices by the City Payroll Section for both the City Payroll and SWAMA Payroll.

Access to Payroll Information

To carry out duties under this contract, the CES Consultant will require access to City financial records, accounting records, payroll records, resources used, employees and third parties such as the IRS and the bank that handles the City's payroll account. CES requests that the City allow its consultant to interview certain employees, City officials and third parties, including any consultant employed by the City, to obtain relevant information needed to perform his work. The CES consultant requests:

- Electronic access to City's payroll program and database used to prepare the IRS returns in question.
- Access to City employees and their supervisors who are involved in the preparation and delivery of the returns in question.
- Secure office space that CES Consultant can use while working on this contract and that can be used to conduct confidential interviews, keep records, data, materials and equipment in a secure place during his workdays in Santa Fe.
- Approved City Parking for CES Consultant while he is working on this contract.
- Personnel and payroll records of employees that the Finance Department considers critical in the payroll process. Information should include employee's name, name of employee's supervisor, employee's contact information and time in service.
- Access to City contractors who are in any way involved in maintaining, adjusting, programming and/or accessing the City's payroll database and/or supporting the City's Payroll Staff in the preparation of bi-weekly payrolls, and IRA Form 941s (Employer's Quarterly Federal Tax Returns).
- The identities of former City employees or contractors who took part in the preparation of any IRS returns in question.

Interviews

In regard to the different aspects of the proposal, the CES Consultant requests permission to have access to and/or interview certain City of Santa Fe employees, contractors and officials who may have relevant information that impacts the successful delivery of contract. These will include, but will not be limited to:

- The City's current Payroll Section Manager
- The City's IT Director and/or IT employee(s) who currently generate the bi-weekly payrolls for both tax entities, and electronically produce schedules and or numbers/totals used in the IRS Form 941s (Employer's Quarterly Federal Tax Returns).
- The name and contact information of any full-time employee(s) and/or contract employee(s) who were involved in preparing and submitting IRS Form 941s (Employer's Quarterly Federal Tax Returns) for both tax entities for the periods 2018 through the present (2022).
- The City's IT Consultant who supports the Payroll Staff and preparation of bi-weekly payrolls and the preparation of quarterly IRS Form 941s (Employer's Quarterly Tax Returns).
- City's Treasury Officer and Supervisor Accountants.
- City's Finance Director and Assistant Finance Director.
- City's Accounts Payable Manager and Supervisors.
- City's Human Resources Director and Deputy Human Resources Director

Deliverables Regarding the Payroll Section

Consultant will:

- Review IRS Form 941s (Employer's Quarterly Federal Tax Returns) of two tax entities (City of Santa Fe Payroll, EIN Number: 85-6000168 and Santa Fe Solid Waste Management Agency Payroll, EIN Number: 74-2805823), which are prepared by the City of Santa Fe Payroll Section. The review of the two tax entities IRS Form 941s (Employer's Quarterly Federal Tax Returns) will include a review for errors, ensuring that the IRS Form 941s (Employer's Quarterly Federal Tax Returns) are completed accurately and filed timely by the City of Santa Fe Payroll Section, prior to the City of Santa Fe Payroll Manager signing, dating and filing such tax returns with the Internal Revenue Service. Title of City Employee (Payroll Manager, etc.) will be included on IRS Form 941s.
- Reviews will include the reconciliation of IRS Form 941s (Employer's Quarterly Federal Tax Returns) figures for both tax entities (City of Santa Fe Payroll, EIN Number: 85-6000168 and Santa Fe Solid Waste Management Agency Payroll, EIN Number: 74-2805823) to source financial payroll documents, such as a reconciliation schedule.

- If necessary, complete amended IRS Form 941s (Employer's Quarterly Federal Tax Returns) for filing with the IRS, to correct prior IRS Form 941s (Employer's Quarterly Federal Tax Returns) filed with IRS.
- Represent the City of Santa Fe Payroll Section before the IRS, if and when necessary. The City of Santa Fe has filed IRS Form 2848 (Power of Attorney) to authorize Alvan E. Romero, CPA (CES Consultant) to represent the City and SWAMA before the IRS. Work closely with the IRS to address penalty and/or interest assessments issued previously against the City of Santa Fe or SWAMA, including addressing underpayments made by either entity, if any.
- Provide City of Santa Fe's Treasury Officer and City's Finance Director with recommendations regarding payroll staff, preparation of payroll tax returns and appropriate internal controls needed for sufficient oversight of staff to ensure that staff is adhering to payroll processes, in the preparation and processing of IRS Form 941s for filing with the IRS, as well as the timely and correct payment of federal and state payroll taxes, associated with the bi-weekly payroll of the City and SWAMA.
- Provide quarterly written status reports to document how the review is progressing.
- Provide David Chavez, CES Executive Director, monthly time sheets signed by the City Treasury Officer documenting the hours worked by the CES Consultant.
- Identify and provide corrections to resolve any deficiencies identified, with the processing of data.
- Final report that describes the work performed, findings, conclusions, opportunities for improvement and actions taken and/or actions recommended to correct the problems with the issuance of accurate and timely bi-weekly payrolls, preparation of accurate and timely IRS Form 941s (Employer's Quarterly Federal Tax Returns), immediate resolution of IRS Notices mailed to the City of Santa Fe Payroll in regard to both tax entities (City and SWAMA).

Review of Proposed Charges:

The CES Consultant will work under contract beginning on/or about November 15, 2022 through June 30, 2023, which is the end of the 2023 Fiscal Year, or commencing on the date the contract is signed by both parties. Consultant will be paid \$150.00 per hour, and it is estimated that the total hours needed to deliver per contract will be approximately 156 hours, for a potential cost of \$23,400. (156 hours per \$150 an hour = \$23,400)

IRS Form 941s reviews will require approximately 96 hours, for a potential cost of \$14,400.00. (96 hours per \$150 an hour = \$14,400) (See Page 2, Paragraph 4 for details)

All IRS Form 941 Notices the CES Consultant has received since October 2021, with outstanding balances, in regard to both the City and SWAMA, will be discussed with IRS officials, to the satisfaction of the Consultant. These outstanding notices have to be discussed, dealt with and resolved. An estimate of 20 hours will be added into the contract to allow Consultant to contact IRS Official(s) and resolve any issues remaining due to IRS Notices, for a potential cost of \$3,000. (20 hours per \$150 an hour = \$3,000) (See Page 3, Paragraph 2)

Completion of tasks a. through j., enumerated on page 4 of this contract and writing of the FINAL Report will require approximately 40 hours, for a potential cost of \$6,000. (40 hours per \$150 an hour = \$6,000) (See Page 4, paragraph 3)

\$14,400 (96 hours per \$150 an hour) (**Review of IRS Form 941s for City and SWAMA**)
3,000 (20 hours per \$150 an hour) (**Contact IRS Officials to resolve IRS Notices**)
6,000 (40 hours per \$150 an hour) (**Tasks a. through j., and FINAL REPORT**)

\$23,400 (156 hours per \$150 an hour) (**Contract Total**)

Note: Contract should address appropriate State of New Mexico Sales Tax

CES Consultant and City of Santa Fe Discussions and Extension of Contract Period, if Needed

The City’s Treasury Officer, City’s Payroll Manager and the CES Consultant assigned to perform the work on this contract agree to meet regularly to discuss any stumbling blocks or potential problems that may arise or have arisen in the performance of this agreement. The parties agree, that if any of the provisions in this agreement cannot be performed, the parties will meet to discuss any changes needed in those areas to accomplish the overriding goals set in this document. If both parties agree, this contract may be extended beyond the fiscal-year term on the same terms and conditions, provided required procurement protocols of the City and CES are followed.

Signatures:

Dates:

For the City:

Title: _____

For CES:

David J. Chavez

Title: Executive Director

02.13.2023

Submitted to: Cooperative Educational Services (CES)
Attn: Mr. David Chavez, CES Executive Director
10601 Research Rd SE.
Albuquerque, NM 87198
(505) 344-5470 Ext. 117

CES Consultant: Alvan E. Romero, CPA, CFE

VANAMBERG, ROGERS, YEPA, ABEITA, GOMEZ & WILKINSON, LLP

ATTORNEYS AT LAW

RONALD J. VANAMBERG (NM)
CARL BRYANT ROGERS (NM, MS)
DAVID R. YEPA (NM)
CAROLYN J. ABEITA (NM)
DAVID GOMEZ (NM, NAVAJO NATION)
APRIL WILKINSON (NM)
NAVAJO NATION TRIBAL COURT ADVOCATE
MICHELLE REDMOND

P.O. BOX 1447
SANTA FE, NM 87504-1447
(505) 988-8979
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347 EAST PALACE AVENUE
SANTA FE, NEW MEXICO 87501

ALBUQUERQUE OFFICE
5941 JEFFERSON COURT, N.E.
SUITE B
ALBUQUERQUE, NEW MEXICO 87109
(505) 242-7352
FAX (505) 242-9283

July 28, 2021

Fran Dunaway, CPO, CNMB
City of Santa Fe
200 Lincoln Ave.
Santa Fe, NM, 87504-0909
fadunaway@santafenm.gov

Re: CES Local Public Body Status

Dear Ms. Dunaway:

Thank you for meeting with CES and myself today. I understand your question as to the public or private status of CES. It has been asked of us on a number of occasions. Fortunately, after an explanation similar to the following, there was no longer an issue.

CES is a statutorily authorized procurement cooperative (See NMSA 1978 Section 13-1-125 which authorizes cooperative procurement) whose membership is comprised primarily of the 89 school districts in the State. The membership's purpose is to join together to reduce the costs of essential goods and services through a cooperative bid or proposal process conducted by CES in accordance with the State Procurement Code. CES generally serves as an intermediary between those vendors who submitted successful responses to CES bid solicitations under the Code and those members or governmental entities that want to take advantage of CES procurement efforts.

CES' existence and its function have been recognized and sanctioned by our Court of Appeals in *State Ex. Rel. Educational Assessment Systems v. Cooperative Educational Services et al.* 115 NM 196, 848 P. 2d 1123 (Ct. Ap. 1993). Here the Court recognized that "in 1984, approximately 35 school districts joined forces to pool their efforts and resources in order to procure services for the respective school districts at an affordable cost. The member school districts comprising the cooperative designated CES as the administering agency of the Cooperative." The Court determined that since the "member school districts are subject to the Procurement Code, CES as the joint agency, must also comply with the Procurement Code", 115 NM at 198. The Court also recognized that this type of cooperative was permitted pursuant to §13-1-135 which "provides that state agencies and

Fran Dunaway, CPO, CNMB

July 28, 2021

Page 2

local public bodies may enter into agreements pursuant to the Joint Powers Agreement Act for the procurement of services, construction, or tangible personal property...” In summary, CES essentially acts as the agent for various governmental entities in conducting procurement operations under the required State Procurement Code, which then reduces the need for these governmental entities to conduct their own procurement operations.

LOCAL PUBLIC BODY

One question frequently asked is: What is CES? The answer is that CES is a local public body. §13-1-67 defines a “local public body” as “every political subdivision” of the state and the “...agencies, instrumentalities and institutions thereof”. CES is certainly an agency, instrumentality or institution of its local public body membership, school districts.

The Joint Powers Act also provides authority for CES. In *State v. Cooperative Educational Services*, 115 N.M. 196 (1993) the Court discussed whether the purchase of goods and services from a “joint agency” was included under the Procurement Code exception that a procurement by one state agency or local public body from another state agency or local public body was not subject to the Procurement Code. The Court stated: “As previously noted, the term “local public body” includes “the agencies, instrumentalities and institutions” of every political subdivision of the state. Section 13-1-67; see § 11-1-3 (joint agency may ‘exercise any power common to the contracting parties’). Thus, when a local public body acquires property or services from a joint agency, the acquisition is not subject to any provisions of the Procurement Code except those set forth in Sections 13-1-135, 136, and 137.”

The Joint Powers Act, Section 11-1-1 through 11-1-7 specifically permits local public bodies to enter into contracts with one another and form an agency which has all the rights, privileges, obligations and immunities common to the contracting parties. Section 11-1-5(A) provides that the “agency” created by the joint powers agreement to administer or execute the joint powers agreement “may be one of the parties to the agreement or a *commission or board constituted pursuant to the agreement.*” CES is controlled by a board which governs the “agency” which is CES.

Part of CES’ function is also to assemble professional personnel who are employees of CES who are then contracted out to school districts and other agencies to provide professional services. The contract for the furnishing of these services is between CES and the particular governmental entity, with CES selecting the appropriate personnel to service the entity’s needs. Since CES is a *local public body*, other local public bodies can have access to these CES employees without having to conduct separate procurement

Fran Dunaway, CPO, CNMB

July 28, 2021

Page 3

operations. These professional personnel remain employees of CES while they are assigned to provide contract services on a temporary basis to school districts and other similar entities. As we discussed, Section 13-1-98 (A) exempts from a procurement process "...procurement of items of tangible personal property or services by a state agency or a local public body from a state agency, a local public body or external procurement unit except as otherwise provided under Sections 13-1-135 through 13-1-137 NMSA 1978." Sections 13-1-135 – 13-1-137 apply to cooperative purchases and since this professional services program is not the product of a cooperative procurement, I do not any further restrictions on the scope of Section 13-1-98.

We have addressed our status as a local public body with DFA, the State Board of Finance, State Purchasing, New Mexico Public School Insurance Authority, Homeland Security and several counties. Concerning the State Board of Finance, over the years when CES has been involved in real estate transactions, CES has been required to seek SBF approval because of CES' local public body status.

I hope you find this explanation helpful. I am happy to discuss this further. Thank you.

Sincerely,



Ronald J. VanAmberg

cc: Teri Thelemaque
David Chavez
Robin Strauser

RVA/tmb



City of Santa Fe New Mexico

Finance Department

Memorandum



DATE: February 22, 2023
TO: John Blair, City Manager
VIA: Clarence Romero, Treasury Officer
FROM: Yvette Gonzales

Item and Issue:

Requesting approval of a Professional Services Agreement via Cooperative agreement for Cooperative Educational Services (CES) Consultants in the amount of \$60,000.00 including gross receipts tax, total contract not to exceed \$60,000.00. The term requested on this contract is one-year from execution.

Background and Summary:

The City of Santa Fe (City) wishes to contract with Cooperative Educational Services (CES) Consultants for professional services. The City and the CES agree for CES to provide the City of Santa Fe Finance Department and the City of Santa Fe Payroll Section expertise, through a consultant, in the filing of Internal Revenue Service (IRS) Form 941s (Employer's Quarterly Federal Tax Returns) of two tax entities (City of Santa Fe Payroll (City), EIN Number: 85-6000168 and Santa Fe Solid Waste Management Agency Payroll (SWAMA), EIN Number: 74-2805823), which are prepared by the City of Santa Fe Payroll Section and reviewed closely by the CES Consultant.

Procurement Method:

The procurement method is the NMSA 1978 13-1-125 Small Purchases not to exceed \$60,000 including GRT.

Funding Source:

The funding has been budgeted out of the Finance Department, Payroll, Compliance Services – 1001675/510250

Action Requested:

Finance Department respectfully requests your review and approval.



CITY OF SANTA FE PROCUREMENT CHECKLIST

Contractor Name: Cooperative Educational Services (CES) Consultants

Procurement Title: Consultant Services for filing Internal Revenue Service

Procurement Method: State Price Agreement Cooperative Sole Source Other

Exempt Request For Proposal (RFP) Invitation To Bid (ITB) Contract under 60K Contract over 60K

Department Requesting Finance Department Staff Name Yvette Gonzales

Procurement Requirements:

A procurement file shall be maintained for all contracts, regardless of the method of procurement. The procurement file shall contain the basis on which the award is made, all submitted bids, all evaluation materials, score sheets, quotations and all other documentation related to or prepared in conjunction with evaluation, negotiation, and the award process. The procurement shall contain a written determination from the Requesting Department, signed by the purchasing officer, setting forth the reasoning for the contract award decision before submitting to the Committees.

REQUIRED DOCUMENTS FOR APPROVAL BY PURCHASING*

YES N/A

- Approved Procurement Checklist (by Purchasing)
- Memo addressed to City Manager (under 60K) Committees/City Council (over 60K)
- State Price Agreement
- RFP
- Evaluation Committee Report
- ITB
- Bib Tab
- Quotes (3 valid current quotes)
- Cooperative Agreement
- Sole Source Request and Determination Form
- Contractors Exempt Letter
- Purchasing Officers approval for exempt procurement
- BAR
- FIR
- Executed Contract, Agreement or Amendment
- Current Business Registration and CRS numbers on contract or agreement
- Summary of Contracts and Agreements form
- Certificate of Insurance
- All documentation presented to Committees
- Other:

Yvette Gonzales, Fiscal Administrator 2/21/2023

Department Rep Printed Name (attesting that all information included)	Title	Date
	Contracts Supervisor	Mar 13, 2023

Purchasing Officer (attesting that all information is reviewed)	Title	Date

ITT Representative (attesting that all information is reviewed)	Title	Date

Include all other substantive documents and records of communication that pertain to the procurement and contract.



City of Santa Fe

Real Estate Summary of Contracts, Agreements, Amendments & Leases

Section to be completed by department

1. Munis Contract # 3203883

Contractor: Cooperative Educational Services (CES) Consultants

Description: Consultant Services for filing Internal Revenue Service Payroll Taxes

Contract Agreement Lease / Rent Amendment

Term Start Date: Upon Approval Term End Date: 1 year from execution date

Approved by Council Date: _____

Contract / Lease:

Amendment # _____ to the Original Contract / Lease # _____

Increase/(Decrease) Amount \$ _____

Extend Termination Date to: _____

Approved by Council Date: _____

Amendment is for:

2. **HISTORY of Contract, Amendments & Lease / Rent - Please Elaborate** (option: attach spreadsheet if multiple amendments)

N/A - Original contract

3. **Procurement History:** Cooperative Agreement



Purchasing Officer Review:
Comment & Exceptions: utilizing Coop

Mar 13, 2023
Date:

4. **Funding Source:** Finance Div./Payroll/Compliance Services


Andy Hopkins (Mar 10, 2023 16:30 MST)

Budget Officer Approval:
Comment & Exceptions: _____

Org / Object: 1001675/510250
Mar 10, 2023
Date:

Staff Contact who completed this form: Yvette Gonzales Phone # 505-490-1094

Email: yhgonzales@santafenm.gov

To be recorded by City Clerk:

Clerk # _____

Date of Execution: _____

ITT Representative (attesting that all information is reviewed)

Title

Date












23-0119 CES Consultants FINANCE

Final Audit Report

2023-03-27

Created:	2023-03-16
By:	Xavier Vigil (xivigil@ci.santa-fe.nm.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7xX4poHGM5B0B_yIY-HgeOVP-RWGThNJ

"23-0119 CES Consultants FINANCE" History

-  Document created by Xavier Vigil (xivigil@ci.santa-fe.nm.us)
2023-03-16 - 7:30:40 PM GMT- IP address: 63.232.20.2
-  Document emailed to ekoster@santafenm.gov for signature
2023-03-16 - 7:35:53 PM GMT
-  Email viewed by ekoster@santafenm.gov
2023-03-18 - 11:42:00 PM GMT- IP address: 174.205.46.242
-  Signer ekoster@santafenm.gov entered name at signing as Emily K. Oster
2023-03-19 - 3:17:39 PM GMT- IP address: 73.42.116.51
-  Document e-signed by Emily K. Oster (ekoster@santafenm.gov)
Signature Date: 2023-03-19 - 3:17:41 PM GMT - Time Source: server- IP address: 73.42.116.51
-  Document emailed to jwblair@santafenm.gov for signature
2023-03-19 - 3:17:43 PM GMT
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2023-03-21 - 4:33:30 PM GMT- IP address: 104.47.65.254
-  Signer jwblair@santafenm.gov entered name at signing as John Blair
2023-03-21 - 4:34:27 PM GMT- IP address: 63.232.20.2
-  Document e-signed by John Blair (jwblair@santafenm.gov)
Signature Date: 2023-03-21 - 4:34:29 PM GMT - Time Source: server- IP address: 63.232.20.2
-  Document emailed to Kristine Mihelcic (kmmihelcic@santafenm.gov) for signature
2023-03-21 - 4:34:32 PM GMT
-  Email viewed by Kristine Mihelcic (kmmihelcic@santafenm.gov)
2023-03-27 - 9:25:19 PM GMT- IP address: 104.47.64.254



 Document e-signed by Kristine Mihelcic (kmmihelcic@santafenm.gov)

Signature Date: 2023-03-27 - 9:25:28 PM GMT - Time Source: server- IP address: 63.232.20.2

 Agreement completed.

2023-03-27 - 9:25:28 PM GMT

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