

**City of Bandon**  
and  
**The Urban Renewal Agency of the City of Bandon**

***Request for Proposals***  
***for***  
***Municipal Audit Services***

**Date of Issuance: January 11, 2022**  
**Proposals Due: February 10, 2022 3:00 PM**

**City of Bandon**  
**Attn: Paula Burris**  
**555 Hwy 101**  
**P.O. Box 67**  
**Bandon, OR 97441**  
**541-342-2435**

*An Equal Opportunity Provider*

**City of Bandon**  
**Informal Request for Proposals – Municipal Audit Services**

The City of Bandon (“City”) is soliciting proposals (“Proposal(s)”) from qualified, independent, Oregon licensed municipal auditors (“Proposer(s)”) having sufficient governmental and auditing experience to provide certain audit services for and on behalf of City and the Urban Renewal Agency of the City of Bandon (“Agency”). Where appropriate within this Informal Request for Proposals – Municipal Audit Services (this “RFP”), the term “City” means, collectively, City and Agency.

**I. BACKGROUND; GENERAL INFORMATION; SOLICITATION SCHEDULE**

A. City Background. City, located in Coos County operates under a council- manager form of government. The council is composed of six elected members and an elected mayor. The Council appoints the City Administrator who is responsible for City functions. Using resources appropriated by the City Council, the City Administrator ensures City Council policies are implemented to achieve desired service results in the community. Services provided by the City to the community include, without limitation, police services, library services, planning services, road and street maintenance, water, wastewater and storm water services, park facilities and maintenance, and various community development activities. The City currently has 39 employees. The City also provides electric services within City limits and to a substantial surrounding area.

B. Agency Background. Agency is governed by the members of the Bandon City Council. Agency contracts with the City for planning, support and financial services

C. Issuing Office; Finance Operations. For purposes of this RFP, the issuing officer is City’s Finance Director (the “Finance Director”). The Finance Director will serve as the point of contact for City for all process and contract questions. City’s Finance Department is responsible for financial aspects of City operations, including, without limitation, utility billing and customer service, accounts payable, accounts receivable, cash receipts, payroll, investments, debt management, budgeting, financial accounting and reporting, and airport land lease and fuel transactions. The selected auditor’s principal contact with City will be Paula Burris, Finance Director.

D. Solicitation Schedule. City anticipates the following general timeline for this RFP. The following dates are subject to change:

Issuance of RFP documents	January 11, 2022
Questions and Clarification Requests	January 22, 2022
Deadline for Proposal Submission	February 10, 2022 3:00pm
Proposer Interviews (if needed)	February 14 - 15, 2022
Notice of Intent to Award	February 18, 2022
Council Award	March 8, 2022
Commencement of Contract	March 10, 2022

**II. SCOPE OF SERVICES**

A. Services. City is requesting Proposals for the services of an auditor to provide and perform the audit services and task for and on behalf of the City (collectively, the “Services”) described on the scope of services attached as Exhibit A (the “Scope of Work”).

Auditor Standards. The selected auditor will apply industry standards for auditing, and will perform the Services and audits in accordance with all applicable federal, state, and local laws, rules, regulations, codes, standards, and/or ordinances, including, without limitation, the following: (a) generally accepted governmental procedures as prescribed in the American Institute of CPAs (AICPA) Industry Audit Guide – Audits of State and Local Government

Units and in Governmental Accounting, Auditing, and Financial Reporting (GAAFR); (b) generally accepted government auditing standards (GAGAS), government auditing standards, and Oregon minimum standards; (c) the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996; and (d) OMB A-133: Audits of State, Local Governments, and Non-Profit Organizations. The Annual Financial Reports will conform to reporting standards for government entities as determined by the Governmental Accounting Standards Board (GASB) and/or the Financial Accounting Standards Board (FASB), as appropriate. The auditor’s opinion will be directed toward the fairness of presentation of the financial statements in accordance with GAAP. The auditor will also provide compliance reports as required under federal and state law.

### **III. PROPOSAL FORMAT**

The following requirements as to the form, content, and manner of submitting Proposals must be strictly observed; variance from these requirements may result in rejection of the Proposal as unresponsive. A Proposer interested in performing the Services must submit a signed and dated Proposal to City containing the information identified below. Proposals will first be evaluated for compliance with the minimum required qualifications identified below. Proposals meeting the minimum requirements will be forwarded to an evaluation committee for review and evaluation.

A. Minimum Required Qualifications. Failure to comply with one or more of the following criteria may result in rejection of the Proposal:

1. At least one copy of the submitted Proposal must bear an original signature on the cover letter. A duly authorized representative empowered to bind the consultant must sign the Proposal.
2. The firm must submit copy of the Proposer’s most recent quality control review report or peer review.
3. The Proposal must demonstrate that the Auditor has all valid applicable Oregon licenses, including, without limitation, all applicable licenses to provide audit services in the State of Oregon and City (i.e., the Auditor’s authorization or licensing by the State Board of Accountants to conduct audits).
4. The firm must certify that the firm does not have any conflict of interest with regard to any work performed by the firm for City and/or Agency.
5. Each Proposal must disclose all judgments, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability and/or stability of the proposing organization, or warrant that no such condition(s) is known to exist.

B. Proposal Contents. In addition to the minimum required contents, Proposals must include, without limitation, the content listed below. Concise proposals without needless duplication are encouraged.

1. Letter of Transmittal. A signed introductory letter that: (a) expresses interest in providing auditing services and briefly states that the firm is properly licensed to perform such audits in the State of Oregon (including all of the assigned professional staff to the engagement); (b) agrees to perform all of the work outlined in this RFP within the time periods established by City; (c) is independent of City and understands that the firm’s proposal is a

firm and irrevocable offer. The letter must also contain brief information concerning the firm, including, without limitation, the name of the firm, RFP contact person, email address, mailing address, telephone number, background of the firm, and must be signed by the person authorized to bind the firm.

2. Oregon Statutory Certifications. Each Proposal must be accompanied by a signed and completed copy of Oregon Statutory (ORS) Certifications on the form attached hereto as Exhibit B. Attach the certification form immediately behind the letter of transmittal.

3. Project Description and Approach. Describe the firm's audit approach and methodology to be used to perform the Services. Discussion items may include, without limitation, approach to determining laws and regulations subject to audit test work, approach to evaluating City's internal control structure, approach to selecting audit procedures including sample size selection, use of specialized software, use of analytical procedures and identification of any anticipated problems. Provide assurance that your firm can meet City's schedule for interim fieldwork, final fieldwork, and firm deliverables as set forth in the attached Scope of Work. Any assumptions regarding turnaround time for City staff, the audit committee and the city council should be clearly noted.

4. Project Team. List the experience and qualifications of staff who will be working on City's audit including names, CPA license number, and Oregon Municipal Audit Roster numbers. Include a brief summary of their background and experience in auditing similar cities as well as their roles and assigned responsibilities under the Proposal. Describe the applicable skills and accomplishments of the project manager. Confirm availability and commitment of named key staff to the project. If the project manager is not local, identify any local contact and describe how project management, coordination, and communications with City will be accomplished. Do not include persons who will not perform the Services. Include resumes at the back of the Proposal which reflect education, registrations, and experience of key staff.

5. Related Experience. Provide project descriptions for up to five recent municipal auditing engagements, including completion dates, measures that indicate quality and successful project completion, and a client reference name and phone number. Describe your firm's experience and knowledge in performing audits in accordance with the provisions of the Single Audit Act, as amended by OMB Circular A-133. Indicate the involvement of proposed key staff on those or similar municipal auditing engagements. Indicate the team's familiarity with the local area. Provide any background information on the size, capability and location of the firm that may be beneficial.

6. Cost Proposal. Provide a cost proposal to perform the Services. Include estimated person hours, labor costs, and expenses to complete all tasks listed in the Scope of Work. Clearly describe any deviation from the listed Scope of Work and/or Services that would significantly affect costs. Cost proposal should include the following:

- Expected Hours and Fee Information. Provide expected hours and fee information for the year ended June 30, 2022 audit. Attach additional schedules identifying expected hours and resulting fees required by your firm for the subsequent fiscal years ending June 30, 2023 through June 30, 2024.
- New Accounting and Audit Requirements. The Proposal should identify any new accounting pronouncements and audit requirements expected to be implemented in the next three years and any additional audit fees that will be assessed due to the additional requirements.
- Communication. The Proposal should indicate services or resources offered by the firm to City regarding accounting and audit requirements such as training sessions, newsletters, etc.

- Special Request Fees. Describe the firm’s policy on other charges including, without limitation, special requests and special reports or broadening the scope of the engagement. List the audit firm’s billing rates for all other applicable professional services for City reference as City may request additional.

C. Scoring. Each Proposal that meets the minimum required qualifications will be evaluated on the criteria below. If interviews are conducted, an additional 100 points will be available.

1. Project Understanding and Approach. Max Points: 200 Score: \_\_\_\_\_

Firm’s understanding of the engagement and City’s needs and schedule.

Evaluate the consultant’s audit understanding and approach to accomplish the objectives and tasks set forth in the Scope of Work. Consider methodologies proposed to accomplish the work, including the types of information or data required. Review the proposed schedule for compliance with stated milestone dates and/or suggested schedule enhancements or deviations.

2. Project Team, Experience, and Quality of Service. Max Points: 200 Score: \_\_\_\_\_

Firm’s audit experience/expertise related to municipalities and single audit requirements including references from similar engagements.

Evaluate the knowledge and experience of the firm and individuals assigned to perform work under the proposed contract. Evaluate the qualifications, experience, skills and commitment to perform the work. Consider the firm’s resources and the quality of the individuals’ and firm’s completed projects and the quality of service the individuals and firm provided on similar engagements. Consider the Auditor’s previous history working with, or in, City and past performance history with City.

3. Cost. Max Points: 200 Score: \_\_\_\_\_

The proposal that accomplishes the stated objectives and services described at the lowest cost will receive the highest points for this criterion.

4. References Max Points: 200 Score: \_\_\_\_\_

References provided by proposer to gauge firms experience, quality of services, timeliness and reputation.

5. Interviews (if conducted). Max Points: 100 Score: \_\_\_\_\_

Following initial scoring of the written Proposals by the evaluation team, telephone and/or web interviews may be conducted with the top-scoring firms. Initial scoring may be revised following interviews.

If an interview is held, City will recalculate the entire proposal and add points for interview performance (100 points available, if held).

Total Score: \_\_\_\_\_

#### **IV. PROPOSAL SUBMISSION**

To be considered, please submit six copies of the Proposal to Finance Director Paula Burriss by mail or hand delivery at City of Bandon, Attn: Finance Director, P.O. Box 67, Bandon, Oregon, OR 97411. One copy must be unbound and marked "original." Please clearly label the outside of the sealed envelope "City of Bandon – Municipal Auditor Services Proposal." Proposals must be received by City on or before **3:00 p.m., Pacific Time, on February 10, 2022**. Proposals received after the deadline time/date will not be considered. Mis-deliveries, late, incomplete, electronic, and/or faxed submittals will be considered nonresponsive. Proposals must address all items listed in this RFP; incomplete Proposals may not be considered.

#### **V. SELECTION PROCESS; AWARD AND CONTRACT**

A. City reserves the right to select the auditor on the basis of the Proposals or to conduct interviews with the highest-ranked Proposers following evaluation and scoring the Proposals.

B. Proposals meeting the mandatory minimum required qualifications will be evaluated and scored by an evaluation committee based upon the criteria and points assigned in this RFP.

C. City will direct contract negotiations with the highest-ranked Proposer toward obtaining written agreement on (a) the selected Proposer's performance obligations and performance schedule, (b) payment methodology and maximum amount payable to the selected Proposer that is fair and reasonable to City, and (c) all other provisions City deems in City's best interests.

D. If a contract is awarded, City (and Agency) and the selected Proposer (the "Auditor") will enter into City's form professional services agreement(s) substantially in the form attached hereto as Exhibit D (the "Agreement(s)"). The Agreements will contain terms and conditions required under applicable law and will otherwise be in form and content satisfactory to City and Agency, as applicable. Without otherwise limiting the generality of the immediately preceding sentence, the contract(s) will include terms and conditions concerning, among other things, acceptable standards of performance, compensation, minimum insurance requirements, compliance with laws, indemnification, and representations and warranties. Each Agreement will include an initial three-year term commencing with the July 1, 2022 – June 30, 2024 fiscal years. The Agreement may be extended for one additional term of two years by the parties' mutual written agreement.

E. The parties may extend this contract beyond the initial period.

#### **VI. ADDITIONAL INFORMATION**

A. Accounting Records. City has utilized Caselle government accounting software.

B. City's finance team uses both online real-time entry and batch processing. City's information technology contract personnel are responsible for system security, backups, and installing vendor upgrades. Future modules being considered by City include, without limitation, the following:

C. Availability of Prior Financial Reports and Working Papers. Interested Proposers who wish to review prior years' audit reports, financial statements or working papers prepared for the City or Agency should contact Finance Director at 541-347-2437. A copy of the City's and Agency's budget and prior year audited financial reports are available on City's website [www.cityofbandon.org](http://www.cityofbandon.org) under the "Finance Department" section.

D. Certification of Compliance with Tax Laws. By submitting a Proposal, the signatory must certify that the Proposer is not, to the best of the Proposer's knowledge, in violation of any Oregon tax law. For purpose of the certification, "Oregon tax law" means a state tax imposed under ORS 320.005 to 320.150 and 403.200 to 403.250, ORS Chapters 118, 314, 316, 317, 318, 321, and 323, and local taxes administered by the Oregon Department of Revenue under ORS 304.620.

E. Confidential Information.

1. Any Proposal submitted may be subject to public information requests as permitted by Oregon Public Records Law. City will attempt to maintain the confidentiality of materials marked "Confidential" if and to the extent required under Oregon Public Records Law. If it is necessary to submit trade secrets and/or other confidential information to comply with the terms and conditions of this RFP, each Auditor must label any information that it desires to protect from disclosure to third parties as a trade secret under ORS 192.345(2) and/or confidential under ORS 192.355(4) with the following: "This material constitutes a trade secret under ORS 192.345(2) [and/or confidential information under ORS 192.355(4)] and is not to be disclosed except as required by law." Each page containing the trade secret and/or other confidential information must be so marked.

2. City will take reasonable measures to hold in confidence all such labeled information; provided, however, City will not be liable for release of any information when required by law or court order to do so, whether pursuant to the Oregon Public Records Law or otherwise, and will also be immune from liability for disclosure or release of information as provided under ORS 646.473(3).

3. In submitting a Proposal, each Proposer agrees that City may (a) reveal trade secret and/or other confidential materials and/or information contained in the proposal to City staff and to any City consultant, and (b) post the Proposal on City's intranet or internal network for purposes related to its evaluation and ranking. By responding to this RFP, each Proposer agrees to defend, indemnify, and hold City and each City officer, employee, and representative harmless for, from, and against all costs, damages, and expenses incurred in connection with refusing to disclose any material that the proposer has designated as a trade secret and/or as confidential information. Any proposer that designates its entire Proposal as a trade secret may be disqualified.

F. City Rights; Expenses. Notwithstanding anything contained in this RFP to the contrary, if in City's best interest, City reserves the right to (a) amend and/or revise this RFP in whole or in part, (b) cancel this RFP, (c) extend the submittal deadline for responses to this RFP, (d) waive minor informalities and errors and omissions in such Proposals, and/or (e) reject any or all Proposals for any reason and/or without indicating reasons for rejection. Further, City reserves the right to seek clarification(s) from each Proposer and/or require supplemental information from any Proposer. City reserves the right to hold the Proposals for sixty (60) days before rendering a decision. This RFP does not obligate City to award a contract and/or to procure the Services (or any portion thereof). City reserves the right to enter into one or more contracts concerning the Services. Proposers responding to this RFP do so at their own expense; City is not responsible for any costs and/or expenses associated with the preparation and/or submission of any Proposal.

**Please submit any questions regarding this RFP to Paula Burris, Finance Director, via email at [pburris@cityofbandon.org](mailto:pburris@cityofbandon.org) by January 21, 2022. Questions and responses will be available on the City website [www.cityofbandon.org/rfps](http://www.cityofbandon.org/rfps) on or by January 25, 2022.**

Exhibit A  
Scope of Services

**Project Objectives**

City is requesting Proposals from qualified certified public accounting firms, duly authorized to practice as such by the State of Oregon, to audit City's financial statements commencing with the fiscal year ending June 30, 2022, extending through the next two subsequent fiscal years with an option to renew for two additional years. These audits are to be performed in accordance with the provisions contained in this RFP.

**Deliverables**

A. Auditor Services. The Auditor will perform the following services for and on behalf of City:

1. Conduct the financial and compliance audit of City's operations, including, without limitation, plan and prepare the audit. Prepare and present the draft and final Audit Report (including approximately 20 bound hard copies and an electronic copy for each the City and Agency).

2. Perform the audit in accordance with: generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants, Government Auditing Standards, the Single Audit Act, Office of Management and Budget (OMB) Circular A-133 and the minimum standards for audits of Oregon municipal corporations. In addition, all aspects of the engagement will be performed in accordance with the highest professional standard and comply with all applicable federal, state and local laws.

3. Provide a draft of all reports for management's review.

4. Provide City with periodic progress reports. Finance management will be informed immediately of findings and deficiencies. The Auditor will notify the Finance Director immediately if any difficulties are encountered in completing the audit, if audit findings resulting in qualified reports are discovered or if any circumstances require the Auditor to incur any costs in addition to the quoted maximum fees.

5. Express an opinion on the fair presentation of its financial statements of government activities, business-type activities, each major fund and aggregate remaining fund information in conformity with accounting principles generally accepted in the United States of America.

6. Express an opinion on the "Required Supplementary Information" (budget comparison information for major funds), the combining individual non-major fund financial statements and other schedules, and the Schedule of Expenditures of Federal Awards in-relation-to the basic financial statements taken as a whole based on the auditing procedures applied during the audit of the financial statements.

7. Following the completion of the audit of the fiscal year's Comprehensive Annual Financial Report, the Auditor will issue the following reports for City of Bandon and Agency:

a. Independent Auditor's Report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

b. SAS 114 Report summarizing certain matters required by professional standards to be communicated.

c. Independent Auditor's Report Required by Oregon State Regulations.

8. Issue the following reports for the City, only:
  - a. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
  - b. Independent Auditor's Report on Compliance for each Major Program and Internal Control over Compliance in Accordance with OMB Circular A- 133
  - c. Schedule of Findings and Questioned Costs
  - d. Management Letter (if needed)
9. Present a report each year for the City Council relating to the audit of the basic financial statements. The report will summarize certain matters required by professional standards to be communicated to the governing body in their oversight responsibility for City's financial and compliance reporting process.
10. Provide Working Paper Retention and Access to Working Papers: All working papers and reports must be retained, at the Auditor's expense, for a minimum of seven (7) years following completion of the audit, unless the firm is notified in writing by City of Bandon of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees: (a) City of Bandon; (b) any State of Oregon or federal granting agencies; (c) any parties designated by the federal or state governments or by City of Bandon as part of an audit quality review process; and/or (d) Oregon Secretary of State, Audits Division.
11. Respond to the inquiries of successor auditors and allow successor auditors to review working papers related to matters of accounting significance and internal control.
12. Provide general financial technical assistance to City and/or the Council throughout the fiscal year, including, without limitation, answers to accounting, reporting, and/or internal control questions.
13. Assist with any other financial and/or audit projects requested by the Finance Director from time to time, including, without limitation, performing tests of documentary evidence, evaluating internal control procedures, preparing and filing state documents, preparing a single audit (if necessary), reviewing adjusted journal entries, and reviewing year-end financial reports.
14. The City may request the Auditor prepare a trial balance by fund and tables to present in the Management Discussion and Analysis. Costs associated with preparing a trial balance should be provided separately.

The Auditor is not required to audit the "Management Discussion and Analysis" which is supplementary information required by the Government Accounting Standards Board. However, the Auditor is to apply limited procedures regarding the methods of measurement and presentation of the supplementary information. The Auditor is not required to audit data presented in the "Statistical Section" of the financial report.

**B. Supplemental Reports / Studies**

Reports on other audits or agreed-upon procedures may be agreed to in writing as stated in a supplemental audit agreement. Prior to beginning work, the scope of the study and associated costs must be approved by City.

C. Assistance to be Provided by City

City staff will perform the following:

1. Prepare the final closing of the books. The City intends to provide the Auditor with a trial balance by fund and all the accounting detail necessary to perform the audit. As noted above, the City may request the Auditor prepare the Trial Balance.
2. Prepare all workpapers and samples requested by the Auditor prior to the start of interim and/or final fieldwork, or in a timely fashion after requested.
3. Generate the necessary confirmation letters based on templates provided by the Auditor.
4. Be available during the audit to assist in providing information, documentation and explanations as needed as well as access to the computer system to view records and print reports.
5. Provide the Auditor with reasonable workspace including access to the internet, a telephone line, photocopier and fax machine.
6. The Finance Director will provide the Auditor with signed Representation Letters at the conclusion of the audit field work. Report preparation, editing and final report collation and printing shall be the responsibility of the Auditor.

**Schedule**

The Auditor should complete each of the following tasks no later than the dates indicated below. A similar time schedule will be developed for audits of future fiscal years.

1. Interim Field Work. The Auditor will complete interim work no later than June 30, 2022.
2. Fieldwork. The Auditor will complete all fieldwork by November 10, 2022.
3. Draft Reports. The Auditor will have drafts of the audit reports and recommendations to management available for review by City by November 30, 2022.
4. It is anticipated that the Final Audit Report will be issued by December 12, 2022.

Exhibit B  
Oregon Statutory (ORS) Certifications  
(Must be signed and included with Proposal)

**We Hereby Certify** to comply with Title VI of the Civil Rights Act of 1964, with Section V of the Rehabilitation Act of 1973, and with all applicable requirements of federal and state civil rights and rehabilitation statues, rules and regulations. We Certify also that we shall comply with the Americans with Disabilities Act of 1990, as amended by the ADA Amendments Act (ADAAA) of 2008 and any subsequent amendments (42 U.S.C. § 12101, et seq.) (Pub L No. 101-336), ORS 659A, and all regulations and administrative rules established pursuant to those laws. We Certify, in the performance of any contract issued from any proposal related to these documents, we will in all respects adhere to City of Bandon’ policy of non-discrimination.

**We Certify** that we have not and shall not discriminate against a subcontractor in awarding a subcontract because the subcontractor is a minority, women or emerging small business enterprise certified under ORS 200.055 or a business enterprise that is owned or controlled by or that employs a disabled veteran, as defined in ORS 408.225.

**We Certify** that we, and our subcontractors, if any, and all employers working under this agreement are subject employers under the Oregon Workers' Compensation Law, and shall comply with ORS 656.017, which requires them to provide Workers’ Compensation coverage for all of their subject workers, unless such employers are exempt under the law.

**We Certify** that we accept all the terms and conditions contained herein and in the event of a forthcoming contract containing these same terms and conditions we would agree without exception. Any exception to these terms and conditions will be made a minimum of five (5) working days before the proposal deadline.

**We Certify** that we \_\_\_\_\_ ARE \_\_\_\_\_ ARE NOT (mark one) a “Resident Bidder” as defined by ORS 279A.120. As defined in ORS 279A.120, “Resident Bidder” means a bidder that has paid unemployment taxes or income taxes in this state in the twelve calendar months immediately preceding submission of the bid, has a business address in this state, and has stated in the bid whether the bidder is a “Resident Bidder”.  
If not a Resident Bidder as defined in ORS 279A.120, please indicate state of residence:

\_\_\_\_\_

Contractor \_\_\_\_\_ Date \_\_\_\_\_  
(Authorized Official)

Exceptions to the above Certifications. The Contractor will cross out those items they cannot certify to and then list the reasons for the exception (use additional pages if necessary):

Exhibit C

Audit Hours and Fee Schedule Fiscal Year Ended June 30, 2022 through June 30, 2024

**CITY**

	Financial Statement Audit Hours	A-133 Single Audit Hours	Total Hours	Hourly Rate	Total Fees
Partners					
Managers					
Supervisory Staff					
Professional Staff					
Clerical/Support Staff					
<b>Total labor</b>	<hr/>				
Travel					
Other					
<b>Total maximum price of audit</b>	<hr/> <hr/>				

**AGENCY**

	Financial Statement Audit Hours	A-133 Single Audit Hours	Total Hours	Hourly Rate	Total Fees
Partners					
Managers					
Supervisory Staff					
Professional Staff					
Clerical/Support Staff					
<b>Total labor</b>	<hr/>				
Travel					
Other					
<b>Total maximum price of audit</b>	<hr/> <hr/>				

Exhibit D  
City Form Professional Services Agreement

[attached]

## PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (this "Agreement") is made and entered into effective as of March 10, 2022 (the "Effective Date") between City of Bandon ("City"), an Oregon municipal corporation, whose address is P.O. Box 67, Bandon, Oregon 97411, and \_\_\_\_\_ ("Contractor"), whose address is \_\_\_\_\_.

### RECITAL:

Contractor will perform the Services (as defined below) for and on behalf of City in accordance with, and subject to, the terms and conditions contained in this Agreement.

### AGREEMENT:

NOW, THEREFORE, in consideration of the parties' mutual obligations contained in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

#### 1. Contractor Services.

1.1 Services; Standards. Subject to the terms and conditions contained in this Agreement, Contractor will perform the following auditor services for and on behalf of City (collectively, the "Services"): (a) those services set forth on the attached Schedule 1.1; (b) all other necessary or appropriate services customarily provided by Contractor in connection with its performance of those services set forth on the attached Schedule 1.1; and (c) such other auditor services requested by City's finance director (or his or her designee) from time to time. Contractor will (w) consult with and advise City on all matters concerning the Services reasonably requested by City, (x) communicate all matters and information concerning the Services to the finance director (or his or her designee) and report directly to the finance director (or his or her designee), (y) devote such time and attention to the performance of the Services as City and Contractor deem necessary or appropriate, and (z) perform the Services to the best of Contractor's ability. Contractor acknowledges and agrees that City may cause or direct other persons or contractors to provide services for and on behalf of City that are the same or similar to the Services provided by Contractor under this Agreement.

1.2 Schedule of Services; Conditions Precedent. The Services will be completed expeditiously and in a timely manner; provided, however, in no event will the annual audits be completed later than \_\_\_\_\_ each year. Notwithstanding anything contained in this Agreement to the contrary, City's performance of its obligations under this Agreement is conditioned on Contractor's performance of its obligations under this Agreement, including, without limitation, those Contractor obligations described under Section 4.4.

#### 2. Compensation.

2.1 Compensation. Subject to the terms and conditions contained in this Agreement, City will pay Contractor for the Services at the hourly rates and fees identified in the fee schedule attached hereto as Schedule 2.1. Within thirty (30) days after completing the Services each fiscal year, Contractor will submit an invoice to City concerning the Services performed (each an "Invoice"). Each Invoice will contain the following information: (a) a summary of the Services performed by Contractor (and by

whom); (b) the number of hours (or fraction thereof) each person spent to perform the Services; (c) the applicable fee(s) for performing the Services; and (d) any other information reasonably requested by City. City will pay the amount due under each Invoice within thirty (30) days after City has reviewed and approved the Invoice. No compensation will be paid by City for any portion of the Services not performed. City's payment will be accepted by Contractor as full compensation for performing the Services to which the Invoice relates. Notwithstanding anything contained in this Agreement to the contrary, total compensation payable by City under this Agreement for the performance of the Services will not exceed \$\_\_\_\_\_.

2.2 No Benefits; No Reimbursement. City will not provide any benefits to Contractor. Contractor will be responsible for obtaining Contractor's own benefits, including, without limitation, insurance, medical reimbursement, and retirement plans. City will not reimburse Contractor for any expenses incurred by Contractor to perform the Services and/or in connection with this Agreement.

3. Relationship.

3.1 Independent Contractor; Taxes; Licenses. Contractor is an independent contractor of City. Contractor is not an employee of City. Contractor will be free from direction and control over the means and manner of performing the Services, subject only to the right of City to specify the desired results. City will not withhold any taxes from any payments made to Contractor, and Contractor will be solely responsible for paying all taxes arising out of or resulting from Contractor's performance of the Services, including, without limitation, income, social security, workers' compensation, and employment insurance taxes. Contractor will be solely responsible for obtaining all licenses, approvals, and certificates necessary or appropriate to perform the Services.

3.2 No Agency Relationship. This Agreement does not create an agency relationship between City and Contractor and does not establish a joint venture or partnership between City and Contractor. Contractor does not have the authority to bind City or represent to any person that Contractor is an agent of City.

4. Representations; Warranties; Covenants.

In addition to any other Contractor representation, warranty, and/or covenant made in this Agreement, Contractor represents, warrants, and covenants to City as follows:

4.1 Authority; Binding Obligation; Conflicts. Contractor is duly organized, validly existing, and in good standing under applicable Oregon law. Contractor has full power and authority to sign and deliver this Agreement and to perform all Contractor's obligations under this Agreement. This Agreement is the legal, valid, and binding obligation of Contractor, enforceable against Contractor in accordance with its terms. The signing and delivery of this Agreement by Contractor and the performance by Contractor of all Contractor's obligations under this Agreement will not (a) breach any agreement to which Contractor is a party, or give any person the right to accelerate any obligation of Contractor, (b) violate any law, judgment, or order to which Contractor is subject, and/or (c) require the consent, authorization, or approval of any person, including, without limitation, any governmental body.

4.2 Licenses; Quality of Services. Prior to Contractor's execution of this Agreement, Contractor obtained all licenses, approvals, and/or certificates necessary or appropriate to perform the Services, including, without limitation an unexpired certificate issued by the

Oregon Department of Administrative Services under ORS 279A.167. Contractor will perform the Services to the best of Contractor's ability, diligently, in good faith, in a professional manner, free from errors, and consistent with the terms and conditions contained in this Agreement. The Services will be performed in accordance with the Laws (as defined below). Contractor will be solely responsible for the Services. Contractor will make all decisions called for promptly and without unreasonable delay. All materials and documents prepared by Contractor will be accurate, complete, unambiguous, prepared properly, and in compliance with the Laws.

4.3 Insurance. During the term of this Agreement, Contractor will obtain and maintain, in addition to any other insurance required under this Agreement, the following minimum levels of insurance: (a) general liability insurance for all losses or claims arising out of or related to Contractor's performance of its obligations under this Agreement (including, without limitation, damages as a result of death or injury to any person or destruction or damage to any property) with limits of not less than \$1,000,000.00 per occurrence, \$2,000,000.00 in the aggregate; (b) comprehensive automobile liability insurance for all owned, non-owned, and hired vehicles that are or may be used by Contractor in connection with Contractor's performance of the Services with limits of not less than \$1,000,000.00 per occurrence, \$2,000,000.00 in the aggregate; (c) errors and omissions insurance with limits of not less than \$1,000,000.00; (d) employer liability insurance with limits of not less than \$500,000.00 per occurrence and in the aggregate; and (e) workers' compensation insurance in form and amount sufficient to satisfy the requirements of applicable Oregon law (the workers' compensation insurance policy will contain a waiver of subrogation in favor of City). Each liability insurance policy required under this Agreement will be in form and content satisfactory to City, will list City (and City's Representatives (as defined below)) as an additional insured(s), and will contain a severability of interest clause. The insurance Contractor is required to obtain under this Agreement may not be cancelled without ten (10) days' prior written notice to City. Contractor's insurance will be primary and any insurance carried by City will be excess and noncontributing. Contractor will furnish City with appropriate documentation evidencing the insurance coverage (and provisions) Contractor is required to obtain under this Agreement upon Contractor's execution of this Agreement and at any other time requested by City. If Contractor fails to maintain insurance as required under this Agreement, City will have the option, but not the obligation, to obtain such coverage with costs to be reimbursed by Contractor immediately upon City's demand.

4.4 Compliance With Laws. Contractor will comply and perform the Services in accordance with the Laws. Without otherwise limiting the generality of the immediately preceding sentence, Contractor will comply with each obligation applicable to Contractor and/or this Agreement under ORS 279B.220, 279B.225, 279B.230, and 279B.235, which statutes are incorporated herein by reference. For purposes of this Agreement, the term "Law(s)" means all applicable federal, state, and local laws, regulations, restrictions, orders, codes, rules, and/or ordinances related to or concerning, whether directly or indirectly, Contractor, this Agreement, and/or the Services, including, without limitation, Title VI of the Civil Rights Act of 1964, with Section V of the Rehabilitation Act of 1973, Americans with Disabilities Act ("ADA") of 1990, as amended by the ADA Amendments Act (ADAAA) of 2008 and any subsequent amendments (42 U.S.C. § 12101, et seq.) (Pub No. 101-336), ORS 659A, and all applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations, all applicable City ordinances, resolutions, policies, regulations, orders, restrictions, and guidelines, all as now in force and/or which may hereafter be amended, modified, enacted, or promulgated.

4.5 Indemnification. Contractor will defend, indemnify, and hold City, and each present and future City employee, officer, agent, and representative (collectively, "City's Representatives"), harmless

for, from, and against all claims, actions, proceedings, damages, liabilities, injuries, losses, and expenses of every kind, whether known or unknown, including, without limitation, attorney fees and costs, resulting from or arising out of, whether directly or indirectly, the following: (a) damage, injury, and/or death to person or property caused directly or indirectly by Contractor (and/or Contractor's officers, partners, employees, agents, representatives, and/or contractors); (b) Contractor's failure to pay any tax arising out of or resulting from the performance of the Services; and/or (c) Contractor's breach and/or failure to perform any Contractor representation, warranty, covenant, and/or obligation contained in this Agreement. Contractor's indemnification obligations provided in this Section 4.5 will survive the termination of this Agreement.

4.6 Assignment of Studies and Reports. Contractor will assign all studies, reports, data, documents, and/or materials of any kind produced under this Agreement to City upon the earlier of City's request or the termination of this Agreement. All copies of the materials provided to City will become the property of City who may use them without Contractor's permission for any proper purpose relating to the Services, including, without limitation, additions to or completion of the Services. Contractor will defend all suits or claims for infringement of patent, trademark, and/or copyright for which Contractor is responsible (including, without limitation, any claims which may be brought against City), and Contractor will be liable to City for all losses arising therefrom, including costs, expenses, and attorney fees.

4.7 Records. Contractor will maintain complete and accurate records concerning all Services performed, the number of hours each person spent to perform the Services, and all documents produced under this Agreement for a period of five years after the termination of this Agreement. Contractor's records will be maintained in accordance with sound accounting practices. Contractor's records concerning the Services, including, without limitation, Contractor's time and billing records, will be made available to City for inspection, copying, and/or audit immediately upon City's request.

4.8 Confidential Information. During the term of this Agreement, and at all times thereafter, Contractor will maintain all Confidential Information (as defined below) in the strictest confidence and will not directly or indirectly use, communicate, and/or disclose any Confidential Information to any person without City's city administrator's prior written consent, except that Contractor may (a) use Confidential Information to perform the Services to the extent necessary, and (b) communicate or disclose Confidential Information in accordance with a judicial or other governmental order or as required by applicable law, but only if Contractor promptly notifies the city administrator of the order and complies with any applicable protective or similar order. Contractor will promptly notify the city administrator of any unauthorized use, communication, and/or disclosure of any Confidential Information and make every possible effort to retrieve any such Confidential Information disclosed by Contractor, and mitigate the disclosure. Upon the earlier of City's request or the termination of this Agreement, Contractor will immediately return to City all documents, instruments, and/or materials containing any Confidential Information accessed or received by Contractor, together with all copies and summaries of such Confidential Information. Notwithstanding anything contained in this Agreement to the contrary, this Agreement does not operate to transfer any ownership or other rights in or to the Confidential Information to Contractor or any other person. For purposes of this Agreement, the term "Confidential Information" means all documentation, information, and/or materials identified by City as confidential and/or any documentation, information, and/or materials relating to or concerning City's future plans, business affairs, employment, legal, and litigation matters that need to be protected from improper disclosure, in whatever form (e.g., hard and electronic copies, etc.), that is received or assessed by Contractor; provided, however, the term "Confidential Information" does not include City's

public records which are non-exempt public records under applicable federal, state, and/or local laws.

5. Term; Termination.

5.1 Term of Agreement. Subject to the terms and conditions contained in this Agreement, the term of this Agreement commenced on the Effective Date and will continue thereafter until Contractor has completed the Services, unless sooner terminated as provided in this Agreement. This Agreement may be extended by the parties' mutual written agreement. Notwithstanding anything contained in this Agreement to the contrary, this Agreement may be terminated (a) at any time by the mutual written agreement of City and Contractor, and/or (b) by City for convenience and without cause by giving thirty (30) days' prior written notice of such termination to Contractor.

5.2 Immediate Termination. Notwithstanding anything contained in this Agreement to the contrary, City may terminate this Agreement immediately upon notice to Contractor upon the happening of any of the following events: (a) Contractor engages in any form of dishonesty or conduct that reflects adversely on City's reputation or operations; (b) Contractor fails to comply with any applicable law related to Contractor's independent contractor relationship with City; (c) continuous and repeated problems occur in connection with the performance of the Services, including, without limitation, Contractor's failure to timely perform the Services; (d) Contractor breaches and/or otherwise fails to perform any Contractor representation, warranty, covenant, and/or obligation contained in this Agreement; (e) City funding is not obtained and continued at levels sufficient to pay for the Services; (f) if federal, state, and/or City regulations or guidelines are modified, changed, or interpreted in such a way that the Services are no longer allowable or appropriate under this Agreement and/or are no longer eligible for the funding proposed for payments authorized by this Agreement; and/or (g) if any license or certificate required by law or regulation to be held by Contractor to provide the Services required by this Agreement is for any reason denied, revoked, or not renewed. The determination as to whether any of the aforementioned events have occurred will be made by City in City's sole discretion.

5.3 Consequences of Termination. Upon termination of this Agreement, City will not be obligated to reimburse or pay Contractor for any continuing contractual commitments to others or for penalties or damages arising from the cancellation of such contractual commitments. Within a reasonable period of time after termination of this Agreement (but in no event later than five days after termination), Contractor will deliver to City all materials and documentation, including raw or tabulated data and work in progress, related to or concerning the Services. Termination of this Agreement by City will not constitute a waiver or termination of any rights, claims, and/or causes of action City may have against Contractor.

5.4 Remedies. If a party breaches or otherwise fails to perform any of its representations, warranties, covenants, and/or obligations under this Agreement, the non-defaulting party may, in addition to any other remedy provided to the non-defaulting party under this Agreement, pursue all remedies available to the non-defaulting party at law or in equity. All available remedies are cumulative and may be exercised singularly or concurrently.

6. Miscellaneous.

6.1 Severability; Assignment; Binding Effect. Each provision contained in this Agreement will be treated as a separate and independent provision. The unenforceability of any one provision will in no way impair the enforceability of any other provision contained herein. Any reading of a provision

causing unenforceability will yield to a construction permitting enforcement to the maximum extent permitted by applicable law. Contractor will not assign this Agreement to any person without City's prior written consent. Subject to the immediately preceding sentence, this Agreement will be binding on the parties and their respective heirs, personal representatives, successors, and permitted assigns, and will inure to their benefit. This Agreement may be amended only by a written agreement signed by each party.

6.2 Attorney Fees; Dispute Resolution. If any arbitration or litigation is instituted to interpret, enforce, and/rescind this Agreement, including, without limitation, any proceeding brought under the United States Bankruptcy Code, the prevailing party on a claim will be entitled to recover with respect to the claim, in addition to any other relief awarded, the prevailing party's reasonable attorney fees and other fees, costs, and expenses of every kind, including, without limitation, costs and disbursements specified in ORCP 68 A(2), incurred in connection with the arbitration, the litigation, any appeal or petition for review, the collection of any award, or the enforcement of any order, as determined by the arbitrator or court. If any claim, dispute, or controversy arising out of or related to this Agreement occurs (a "Dispute"), City and Contractor will exert their best efforts to seek a fair and prompt negotiated resolution of the Dispute and will meet at least once to discuss and seek a resolution of the Dispute. If the Dispute is not resolved by negotiated resolution, either party may initiate a suit, action, arbitration, or other proceeding to interpret, enforce, and/or rescind this Agreement.

6.3 Governing Law; Venue. This Agreement is governed by the laws of the State of Oregon, without giving effect to any conflict-of-law principle that would result in the laws of any other jurisdiction governing this Agreement. Any action or proceeding arising out of this Agreement will be litigated in courts located in Jefferson County, Oregon. Each party consents and submits to the jurisdiction of any local, state, or federal court located in Jefferson County, Oregon.

6.4 Attachments; Further Assurances; Notices. Any exhibits, schedules, instruments, documents, and other attachments referenced in this Agreement are part of this Agreement. If any provisions contained in an attached exhibit, schedule, instrument, document, and/or other attachment conflicts with this Agreement, the provisions of this Agreement will control. The parties will sign other documents and take other actions reasonably necessary to further effect and evidence this Agreement. Time is of the essence with respect to Contractor's performance of its obligations under this Agreement. All notices or other communications required or permitted by this Agreement must be in writing, must be delivered to the parties at the addresses set forth above, or any other address that a party may designate by notice to the other party, and are considered delivered upon actual receipt if delivered personally, by fax or email transmission (with electronic confirmation of delivery), or by a nationally recognized overnight delivery service, or at the end of the third business day after the date of deposit if deposited in the United States mail, postage pre-paid, certified, return receipt requested.

6.5 Waiver; Entire Agreement. No provision of this Agreement may be modified, waived, or discharged unless such waiver, modification, or discharge is agreed to in writing by City and Contractor. No waiver of either party at any time of the breach of, or lack of compliance with, any conditions or provisions of this Agreement will be deemed a waiver of other provisions or conditions hereof. This Agreement contains the entire agreement and understanding between the parties with respect to the subject matter of this Agreement and contains all the terms and conditions of the parties' agreement and supersedes any other oral or written negotiations, discussions, representations, or agreements. Contractor has not relied on any promises, statements, representations, or warranties except as set forth expressly in this Agreement.

6.6 Person; Interpretation; Execution. For purposes of this Agreement, the term “person” means any natural person, corporation, limited liability company, partnership, joint venture, firm, association, trust, unincorporated organization, government or governmental agency or political subdivision, or any other entity. All pronouns contained herein and any variations thereof will be deemed to refer to the masculine, feminine, or neutral, singular or plural, as the identity of the parties may require. The singular includes the plural and the plural includes the singular. The word “or” is not exclusive. The words “include,” “includes,” and “including” are not limiting. The titles, captions, or headings of the sections herein are inserted for convenience of reference only and are not intended to be a part of or to affect the meaning or interpretation of this Agreement. The parties may execute this Agreement in separate counterparts, each of which when executed and delivered will be an original, but all of which together will constitute one and the same instrument. Facsimile or email transmission of any signed original document will be the same as delivery of an original. At the request of either party, the parties will confirm facsimile or email transmitted signatures by signing and delivering an original document.

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed and made effective for all purposes as of the Effective Date.

CITY:  
City of Bandon,  
an Oregon municipal corporation

CONTRACTOR:

\_\_\_\_\_  
By:

\_\_\_\_\_  
By:  
Its:

Schedule 1.1  
Description of Services

In addition to any other Services provided under this Agreement, Contractor will perform the following services for and on behalf of City:

A. Auditor Services. Contractor will perform the following:

1. Conduct the financial and compliance audit of City's operations, including, without limitation, plan and prepare the audit. Prepare and present the draft and final Audit Report (including approximately 20 bound hard copies and an electronic copy for City).
2. Contractor will apply industry standards for auditing, and the audits performed will be made in accordance with all applicable federal, state, and local laws, rules, regulations, codes, standards, and/or ordinances, including, without limitation, the following: (a) generally accepted governmental procedures as prescribed in the American Institute of CPAs (AICPA) Industry Audit Guide – Audits of State and Local Government Units and in Governmental Accounting, Auditing, and Financial Reporting (GAAFR); (b) generally accepted government auditing standards (GAGAS), government auditing standards, and Oregon minimum standards; (c) the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996; and (d) OMB A-133: Audits of State, Local Governments, and Non-Profit Organizations. The Annual Financial Reports will conform to reporting standards for government entities as determined by the Governmental Accounting Standards Board (GASB) and/or the Financial Accounting Standards Board (FASB), as appropriate. The Auditor's opinion will be directed toward the fairness of presentation of the financial statements in accordance with GAAP. Contractor will also provide compliance reports as required under federal and state law.
3. Provide a draft of all reports for management's review.
4. Provide City with periodic progress reports. Finance management will be informed immediately of findings and deficiencies. Contractor must notify the finance director immediately if any difficulties are encountered in completing the audit, if audit findings resulting in qualified reports are discovered or if any circumstances require the auditor to incur any costs in addition to the quoted maximum fees.
5. Express an opinion on the fair presentation of its financial statements of government activities, business-type activities, each major fund and aggregate remaining fund information in conformity with accounting principles generally accepted in the United States of America.
6. Express an opinion on the Required Supplementary Information (budget comparison information for major funds), the combining individual non-major fund financial statements and other schedules, and the Schedule of Expenditures of Federal Awards in-relation-to the basic financial statements taken as a whole based on the auditing procedures applied during the audit of the financial statements.
7. Following the completion of the audit of the fiscal year's Comprehensive Annual Financial Report, Contractor will issue the following reports for City:
  - a. Independent Auditor's Report on the fair presentation of the financial

statements in conformity with generally accepted accounting principles.

b. SAS 114 Report summarizing certain matters required by professional standards to be communicated.

c. Independent Auditor's Report Required by Oregon State Regulations

8. Issue the following additional reports for City:

a. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

b. Independent Auditor's Report on Compliance for each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

c. Schedule of Findings and Questioned Costs

d. Management Letter (if needed)

9. Present a report each year to City's City Council relating to the audit of the basic financial statements. The report will summarize certain matters required by professional standards to be communicated to the governing body in their oversight responsibility for City's financial and compliance reporting process.

10. Provide Working Paper Retention and Access to Working Papers: All working papers and reports must be retained, at Contractor's cost and expense, for a minimum of seven (7) years following completion of the audit, unless the firm is notified in writing by City of Bandon of the need to extend the retention period. Contractor will be required to make working papers available, upon request, to the following parties or their designees: (a) City of Bandon; (b) any State of Oregon or federal granting agencies; (c) any parties designated by the federal or state governments or by City of Bandon as part of an audit quality review process; and/or (d) Oregon Secretary of State, Audits Division.

11. Respond to the inquiries of successor auditors and allow successor auditors to review working papers related to matters of accounting significance and internal control.

12. Provide general financial technical assistance to City throughout the fiscal year, including, without limitation, answers to accounting, reporting, and/or internal control questions.

13. Assist with any other financial and/or audit projects requested by City's finance director from time to time, including, without limitation, performing tests of documentary evidence, evaluating internal control procedures, preparing and filing state documents, preparing a single audit (if necessary), reviewing adjusted journal entries, and reviewing year-end financial reports.

Contractor is not required to audit the Management Discussion and Analysis which is supplementary information required by the Government Accounting Standards Board. However, Contractor will apply limited procedures regarding the methods of measurement and presentation of the supplementary information. Contractor is not required to audit data presented in the Statistical Section

of the financial report.

**B. Supplemental Reports/Studies**

Reports on other audits or agreed-upon procedures may be agreed to in writing as stated in a supplemental audit agreement. Prior to beginning work, the scope of the study and associated costs must be approved by City.

**C. Assistance to be Provided by City**

City staff will perform the following:

1. Prepare the final closing of the books. City will provide Contractor with a Trial Balance by fund and all of the accounting detail necessary to perform the audit.
2. Prepare all workpapers requested by Contractor prior to the start of interim and/or final fieldwork.
3. Generate the necessary confirmation letters based on templates provided by the auditors.
4. Be available during the audit to assist in providing information, documentation and explanations as needed as well as access to the computer system to view records and print reports.
5. Provide the auditor with reasonable workspace including access to the internet, a telephone line, photocopier and fax machine.
6. The finance director will provide Contractor with signed Representation Letters at the conclusion of the audit. Report preparation, editing and final report collation and printing shall be the responsibility of Contractor.

**Schedule**

Contractor should complete each of the following no later than the dates indicated below. A similar time schedule will be developed for audits of future fiscal years.

1. Interim Work. Contractor will complete interim work no later than June 30, 2022.
2. Fieldwork. Contractor will complete all fieldwork by November 10, 2022.
3. Draft Reports. Contractor will have drafts of the audit reports and recommendations to management available for review by City by November 30, 2022.
4. It is anticipated that the Final Audit Report will be issued by December 12, 2022.

Schedule 2.1  
Fee Schedule

[to be inserted]

DRAFT