



Request for Proposals  
Professional Auditing Services  
October 2016

Melanie Lammers  
Finance Director

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# **I. INTRODUCTION**

## **General Information**

The City of Northfield is soliciting proposals from qualified certified public accounting firms for audit of its financial statements for the three (3) fiscal years ending December 31, 2016, 2017, and 2018 with the option, upon mutual agreement, of auditing its financial statements for each of the two subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards and State Legal Compliance audit requirements.

There is no expressed or implied obligation for the City to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, an electronic copy of a proposal must be received by Melanie Lammers, Finance Director, via e-mail **no later than 4:00pm on Monday, October 31<sup>st</sup>, 2016**. The City reserves the right to reject any or all proposals submitted. Also, during the evaluation process, the City reserves the right, where it may serve its best interest, to request additional information or clarification from proposers, or to allow correction of errors or omissions. At the discretion of the City, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals (RFP), unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected. It is anticipated the selection of a firm will be made in December 2016.

## **B. Term of Engagement**

A three-year contract is contemplated, with one two-year option to renew, subject to the review and concurrence of the City Council and the annual availability of an appropriation.

## **C. Subcontracting**

No subcontracting will be allowed without the express prior written consent of the City.

## **II. NATURE OF SERVICES REQUIRED**

### **General**

The City is soliciting the services of qualified firms of Certified Public Accountants to audit its financial statement for the years ending December 31, 2016, 2017, and 2018, with the option, upon mutual agreement, to audit the City's financial statements for each of the two subsequent years. These audits are to be performed in accordance with the provisions contained in the RFP.

### **Scope of Work to be Performed**

The City desires the auditor to express an opinion on the fair presentation of the City's general purpose financial statements in conformity with generally accepted accounting principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor shall also perform the tests and procedures involving required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.

The City of Northfield also desires the firm to review the presentation of the statistical section of the financial statements insofar as current generally accepted auditing standards require such review.

If the City is required to have a Single audit for any year covered by this proposal, the auditor would follow the provisions of the federal Single Audit Act Amendments of 1996. It is unclear if the City will require a Single Audit for fiscal years ending December 31, 2016, 2017, and 2018. The pricing for the potential single audit would be at the quoted hourly rates reported separately on the Professional Fees and Expenses schedule.

### **Reports to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports:

1. An Independent Auditor's Report expressing an opinion on the presentation of the financial statements in conformity with generally accepted accounting principles.
2. A Report on Internal Control over Financial Reporting and on Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

3. An Independent Auditor's Report on Expenditures of Federal Awards in Accordance with OMB Circular A-133, if applicable.
4. A Report on Compliance with Minnesota State Laws and Regulations.
5. A Management Letter.
6. Any other requested or required reports agreed upon in the annual engagement letter by the City and the Auditor.
7. Delivery of a .pdf (word searchable) version of the entire CAFR.

In the required Report on Internal Controls, the auditor shall communicate any reportable conditions found during the audit. Reportable condition(s) shall be defined using the standards promulgated by the Statements of Auditing Standards (SAS) in effect for the fiscal year being audited.

Non-reportable conditions discovered by the auditors shall be reported in the separate Management Letter, which shall be referred to in the Report on Internal Controls.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the City Administrator.

### **Reporting to the City Council.**

Auditors shall assure that the City Council of the City of Northfield are informed of each of the following:

- The auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgements and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreement, if any, with management
- Management consultation with other accountants
- Difficulties, if any, encountered in performing the audit

### **Special Conditions**

The City of Northfield will submit its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor may be required to provide special assistance to the City of Northfield to meet the requirements of that program.

The schedule of expenditures of federal awards, if applicable, and related auditor's report, as well as the reports on the internal controls and compliance, are not to be included in the comprehensive annual financial report, but are to be issued separately.

The City currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters" as maybe required or requested.

### **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 three (3) years, unless the firm is notified in writing by the City 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:

- City of Northfield
- State Auditor
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by the City as part of an audit quality review process

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

## **III. DESCRIPTION OF THE CITY OF NORTHFIELD**

### **Principal Contacts**

The auditor's principal City contact will be Melanie Lammers, Finance Director, or a designated representative, who will coordinate the assistance to be provided by the City to the auditor.

### **Background**

The City of Northfield is a community located about 35 miles south of the Minneapolis/St. Paul area of Minnesota at the intersections of State Highways 19 and 3. The city has a population of approximately 20,303 as reported by the Minnesota Demographer for 2015, and is partially located in each of two counties; Dakota and Rice Counties.

The City of Northfield is a Home Rule Charter city with the City Council appointing a City Administrator. The departments reporting to the City Administrator include Public Services, Administrative Services, Human Resources, Police, and Library.

A full range of public services are provided including police and fire protection; construction and maintenance of highways, streets, and infrastructure; municipal liquor store; municipal hospital; cultural and recreational activities; and general administration. In addition to these general government activities, the city provides garbage (residential only), water, sanitary and storm sewer services.

The Economic Development Authority (EDA), the Housing and Redevelopment Authority and the Northfield Municipal Hospital are considered to be component units of the primary government. The HRA and EDA were created by the City to carry out certain redevelopment projects. The governing board is appointed by the City Council. The Council reviews and approves the EDA and HRA tax levies. The Northfield Municipal Hospital board of directors is appointed by the City Council. The Hospital has its own budget review and prepares its own financial statements.

More detailed information on the government and its finances can be found in the Comprehensive Annual Financial Report for the year ended December 31, 2015, which is on the City's website, [www.ci.northfield.mn.us](http://www.ci.northfield.mn.us).

### **Fund Structure**

The City uses the following fund types in its financial reporting: General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.

### **Federal Assistance**

A single audit in accordance with the provisions of U.S. office of Management and Budget (OMB) Circular A-133, has not been required. At the time of this RFP, it is unlikely that a single audit will be required for 2014. The pricing for the single audit, if required, would be at the quoted hourly rates reported separately on the Professional Fees and Expenses schedule.

### **Pension Plans**

All full-time and certain part-time employees of the City are covered by defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). The association administers the Public Employees Retirement Fund and the Public Employees Police Fund which are cost-sharing, multiple-employer retirement plans.

### **Component Unit**

The City has three discretely presented component units – The Northfield Economic Development Authority, The Northfield Housing and Redevelopment Authority, and the Northfield Hospital. The City has no discretely presented component units.

### **Joint Ventures**

The City of Northfield participates in three joint powers with other governments. They are as follows:

1. Wastewater Treatment Agreement with the City of Dundas. This agreement sets forth the procedure by which the Dundas sanitary sewer collection system is connected to the Northfield wastewater treatment facility.
2. Joint Dispatch Center with the cities of Faribault and Owatonna and the counties of Rice and Steele. This joint venture was established to provide consolidated public safety dispatch services for the entities.
3. Fire Services Agreement with the Northfield Area Fire and Rescue Services (NAFRS). This agreement was entered into with the cities of Northfield and Dundas, Minnesota, and the townships of Bridgewater, Northfield, Webster, Forest, Waterford, Sciota, and Greenvale, Minnesota (Rural Fire), to provide fire protection, suppression, prevention, technical rescue, and non-transport emergency medical services to these communities.

The fourth joint venture the City of Northfield participates with is the Northfield Community Resource Center group. The group manages the NCRC building on behalf of the City of Northfield.

### **Magnitude of Finance Operations**

The Finance Department is headed by Melanie Lammers, Finance Director. The staff of the Finance Department currently consists of one accounting coordinator, one payroll and accounts payable technician (accounting technician II), and one utility billing clerk (accounting technician I).

## **IV. TIMELINE REQUIREMENTS**

### **Proposal Calendar**

Request for Proposal issued:	October 4, 2016
Proposals due at City office:	October 31, 2016
Possibility of Interviews:	November 14-18, 2016
City Council Approval of auditor selection:	December 6, 2016
Selected firm notified:	December 7, 2016

## **Schedule for the 2016 Fiscal Year Audit**

### **Detailed Audit Plan**

The auditor shall provide City of Northfield both a detailed audit plan and a list of all schedules to be prepared by the City of Northfield no later than January 2, 2017.

### **Fieldwork**

The auditor shall complete all fieldwork by May 31, 2017. A schedule for interim work, fieldwork and draft reports will be determined upon completion of the auditor selection process.

### **Completion of Reports**

The auditor will prepare the financial statements and footnotes. Upon selection of a firm it will be determined whether staff or the audit firm will prepare the conversion entries. City staff will work as expeditiously as possible to prepare and/or review documents, as needed. During the review period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, an electronic copy of both the final signed report and management letter shall be delivered to the City the week before the scheduled presentation to City Council.

### **Presentation to City Council**

The CAFR and management letter are typically presented to City Council in June. Historically, the Council has expected the auditor to present a 10-15 minute high-level review with visuals (charts/graphs), typically by way of a PowerPoint presentation. The Council also requests comparative data from comparable Cities is presented after the review. The comparable categories will be discussed during the Audit.

## **V. ASSISTANCE TO AUDITORS AND REPORT PREPARATION**

### **Financial and Clerical Assistance**

The finance staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. City staff has a set of standard work papers that it routinely prepares for the audit. The preparation of confirmations will be the responsibility of the City.

### **Work Area, Photocopying and Wi-Fi Access**

The City will provide the auditor with reasonable work space, tables, desks and chairs. The auditor will also be provided with access to photocopying facilities and Wi-Fi.



## **Report Preparation**

City staff will prepare the Letter of Transmittal, Management Discussion and Analysis and Statistical Section. The audit firm will prepare the financial statements and footnotes. The conversion entries will be determined after the bids are received. Your bid should separately list the amount that would be charged if your firm was to prepare just the financial statements and footnotes or the financial statements, footnotes and conversion entries for the CAFR. City staff will be involved in reviewing/proofreading.

## **VI. PROPOSAL REQUIREMENTS**

### **General Requirements**

#### **Submission of Proposals**

The following material is required to be received by the City no later than 4 pm on Monday October 31, 2016.

An electronic copy of a Technical Proposal that includes the following:

1. Title page  
Title page showing the RFP subject; the firm's name; the name, address, and telephone number of the contact person; and the date of the proposal.
2. Table of Contents.
3. Transmittal Letter  
A signed letter of transmittal that briefly states the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for 60 days.
4. Detailed Proposal  
The detailed proposal should follow the order set forth below

### **Technical Proposal**

#### **1. General Requirements**

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City in conformity with the requirements of this RFP. As such, the substance of

proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP requirements.

The Technical Proposal should address all the points outlined in the RFP (excluding any cost information, which should only be included in the dollar cost proposed). The Proposal should be prepared simply, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the RFP. While additional data may be presented, the following subjects, item Nos. 2 through 8 must be included. They represent the criteria against which all proposals will be evaluated.

## 2. Independence

The firm should provide an affirmative statement that it is independent of the City of Northfield as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards.

The firm should also list and describe the firm's professional relationships involving the City or any of its component units for the past 5 years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the City written notice of any relevant professional relationships entered into during the period of this agreement.

## 3. License to Practice in Minnesota

An affirmative statement should be included that the firm and all assigned key professional staff are properly registered/licensed to practice in Minnesota.

## 4. Firm Qualifications and Experience

The Proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of staff to be so employed on a part-time basis in the format provided in appendix D.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific city engagements.

The firm shall also provide information on the results of any Federal or State desk reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with State regulatory bodies or professional organizations.

5. Partner, Supervisory, and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, and other supervisors and specialists that would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a Certified Public Accountant in Minnesota. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this RFP can only be changed with express prior written permission of the City, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the preparers provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (minimum 3, maximum 5) performed in the last three years that are similar to the engagement described in this request for proposal and are cities awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this RFP. In developing the work plan, reference should be made to such sources of information as City of Northfield's budget and related materials, Capital Improvements program, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
  - b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
  - c. Sample size and the extent to which statistical sampling is to be used in the engagement.
  - d. Extent of use of auditing software in the engagement.
  - e. Type and extent of analytical procedures to be used in the engagement.
  - f. Approach to be taken to gain and document an understanding of the City's internal control structure.
  - g. Approach to determining laws and regulations that will be subject to audit test work.
  - h. Approach to drawing audit samples for purposes of tests of compliance.
8. Identification of auditing/reporting requirements and/or Anticipated Potential Audit Problems

The proposal should identify and describe any known new auditing or reporting requirements that will become effective during the audit time frame and indicate what additional work will need to be done to ensure the city's financial statements comply and if the firm anticipates any potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from the City.

### **Dollar Cost Proposal**

1. Total All-inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The cost for preparing just the financial reports and footnotes, or the financial reports, footnotes and conversion entries should be identified as a separate line items. The total all-inclusive maximum

price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The audit contract is to include telephone inquiries from the City and other assistance related to the audit and future audits requiring a minimum amount of time.

The City will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost proposal. Such costs should not be included in the proposal.

The first page of the dollar cost proposal should include the following information:

- a. Name of Firm
  - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City.
  - c. A total all-inclusive maximum price for the 2016, 2017, and 2018 engagements.
2. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each

The second page of the dollar cost proposal should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendices B and C) that supports the total all-inclusive maximum price.

3. Any out-of-pocket expenses including those for firm personnel (e.g., travel, lodging and subsistence) for its employees shall be included in the total all-inclusive maximum price submitted by the firm.
4. If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost proposal.
5. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement incurred in accordance with the firm's dollar cost proposal.

Interim billing shall cover a period of not less than a calendar month. Payment of final billing will be held pending delivery of the final reports.

## **Inquiries**

All inquiries concerning the RFP should be made to:

Melanie Lammers  
City of Northfield  
801 Washington Street  
Northfield, MN 55057  
507-645-3016  
[Melanie.lammers@ci.northfield.mn.us](mailto:Melanie.lammers@ci.northfield.mn.us)

**Contact with personnel (including elected officials) of the City of Northfield other than Melanie Lammers regarding this RFP may be grounds for elimination from the selection process.**

## **VII. EVALUATION PROCEDURES**

### **Audit Committee**

Proposals submitted will be evaluated by an Audit Committee comprised of the Finance Director, Accountant, and City Administrator.

### **Review of Proposals**

The Audit Committee will review and discuss each proposal and may request oral presentations from one or more firms selected for further consideration.

The City reserves the right to retain all proposals submitted and to use any idea in a proposal, regardless of whether that firm is selected as the City's auditor.

### **Evaluation Criteria**

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements
  - a. The audit firm is independent and licensed to practice in Minnesota.
  - b. The firm has no conflict of interest with regard to any other work performed by the firm for the City of Northfield.
  - c. The firm adheres to the instructions in this RFP on preparing and submitting the proposal.

- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

## 2. Technical Quality Elements

### a. Expertise and Experience

1. The firm's past experience and performance on comparable government engagements.
2. The firm's experience with governmental entities participating in the GFOA's Certificate of Achievement for Excellence in Financial Reporting.
3. The quality of the firm's professional personnel to be assigned to the engagement, and the quality of the firm's management support personnel to be available for technical consultation.

### b. Audit Approach

1. Adequacy of proposed staffing plan for various segments of the engagement.
2. Adequacy of internal control review.
3. Adequacy of sampling techniques.
4. Adequacy of analytical procedure.

## 3. Price

Cost will not be the primary factor in the selection of an audit firm.

## **Oral Presentations/Interviews**

During the evaluation process, the Audit Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer questions the Audit Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations. It is anticipated the oral presentations will be made during the week of November 14th.

## **Final Selection**

The Audit Committee will present its recommendation to the City Council. The City Council will make the final selection of the auditing firm. It is anticipated the City Council will approve one of the firms at its December 6, 2016 City Council meeting.

## **Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Northfield and the firm selected.

The City of Northfield reserves the right without prejudice to reject any or all proposals.

## **APPENDIX A**

### **PROPOSER GUARANTIES**

The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

### **PROPOSER WARRANTIES**

- A. Proposer warrants that it is willing and able to comply with State of Minnesota laws with respect to foreign (non-State of Minnesota) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Northfield.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (type or print): \_\_\_\_\_

Title: \_\_\_\_\_



Firm:

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Date:

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## APPENDIX B

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2016 CITY OF NORTHFIELD FINANCIAL STATEMENTS

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify) _____	_____	_____	_____	_____
Subtotal	_____	_____	_____	_____
Total for Services	_____	_____	_____	_____
Report (CAFR) preparation	_____	_____	_____	_____
Other (specify) _____	_____	_____	_____	_____
Total all-inclusive maximum price for 2016 audit				_____

## APPENDIX B

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2017 CITY OF NORTHFIELD FINANCIAL STATEMENTS

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify)				
_____	_____	_____	_____	_____
Subtotal	_____	_____	_____	_____
Total for Services	_____	_____	_____	_____
Report (CAFR) preparation	_____	_____	_____	_____
Other (specify)	_____	_____	_____	_____
Total all-inclusive maximum price for 2017 audit				_____

## APPENDIX B

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2018 CITY OF NORTHFIELD FINANCIAL STATEMENTS

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify) _____	_____	_____	_____	_____
Subtotal	_____	_____	_____	_____
Total for Services	_____	_____	_____	_____
Report (CAFR) preparation	_____	_____	_____	_____
Other (specify) _____	_____	_____	_____	_____
Total all-inclusive maximum price for 2018 audit				_____

## APPENDIX C

### SCHEDULE OF FIRM'S PROFESSIONALS, CITY CLIENTS AND EXPERIENCE

**Name of Firm:** \_\_\_\_\_

Please provide the requested information in the space provided. If you wish, additional information can be supplied by addendum.

1. Size of Firm - Indicate below the personnel assigned to the local office.

<b>Position</b>	<b>Number of Employees</b>	<b>Number of CPA's</b>	<b>Number of CPA's providing greater than 500 service hours per year of Governmental Services</b>
Partners			
Managers			
Seniors			
Juniors			
Support Staff			
Other			

2. Firm's Experience - In this portion of the response form, please list the firm's municipal clients.

<b>CITY</b>	<b>Check if currently being audited</b>	<b>Reference Name &amp; Contact Information</b>

## APPENDIX C

3. Staff Experience - Identify here the personnel who will be assigned to the City's audit.

Name	Position	Years with Firm	Total years in auditing	Cities now auditing	Prior Cities audited