

ORDINANCE 2014 - 08

**AUTHORIZING THE CITY MANAGER TO ENTER INTO A FIVE-YEAR CONTRACT WITH PLATTENBURG & ASSOCIATES, INC. FOR AUDIT SERVICES AND DECLARING AN EMERGENCY**

BE IT ORDAINED by the Council of the City of Mason, Ohio, seven members elected thereto concurring:


Section 1. That the City Manager is hereby authorized to enter into a five-year contract with Plattenburg & Associates, Inc., for audit services according to the proposal submitted by them and which is attached hereto as Exhibit "A" and is incorporated herein by reference.

Section 2. That the Finance Director is hereby authorized to pay Plattenburg & Associates, Inc., for audit services, as follows:

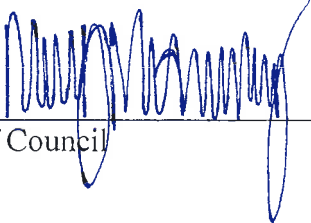
<u>Year Ended</u>	<u>Fee</u>
12/31/13	\$ 26,200
12/31/14	26,200
12/31/15	27,100
12/31/16	27,100
12/31/17	<u>27,100</u>
Total	\$133,700

Section 3. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and general welfare and shall be effective immediately upon its passage. The need for said emergency is the necessity to begin the 2013 audit as soon as possible to meet deadlines required by state law.

Passed this 10<sup>th</sup> day of February, 2014.

  
\_\_\_\_\_  
Mayor

Attest:

  
\_\_\_\_\_  
Clerk of Council

1/31/14

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES TO SUPPORT  
THE TOTAL ALL-INCLUSIVE FIXED FEE FOR THE AUDIT OF  
THE FINANCIAL STATEMENTS OF THE  
CITY OF MASON**

	<u>Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner	80	\$75	\$6,000
Director	100	65	6,500
Manager	180	40	7,200
Staff	260	25	6,500
Other (Specify): _____		0	0
Out of Pocket Expenses			
<b>Total for period ending 2013</b>	<u>620</u>	<u>\$42.26</u>	<u>\$26,200</u>

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total</u>
Total for period ending 2013	620	\$42.26	\$26,200
Total for period ending 2014	620	42.26	26,200
Total for period ending 2015	620	43.71	27,100
Total for period ending 2016	620	43.71	27,100
Total for period ending 2017	<u>620</u>	<u>43.71</u>	<u>27,100</u>
<b>Total for fiscal periods 2013-2017</b>	<u>3,100</u>	<u>\$43.13</u>	<u>\$133,700</u>

I hereby certify that I am entitled to represent Plattenburg, CPAs, and empowered to submit this bid and authorized to sign a contract with the City of Mason.

David C. Minich

David C. Minich, CPA  
Government Services Partner  
Plattenburg & Associates, Inc.

Note: Based on discussions at the pre-proposal conference, we are going to allocate the hours and price of the single audit portion of the audit as if it was going to be 2 major programs. If the City does not require a single audit the applicable fee will be deducted from the contract price. If there is only 1 major program the single audit fee will be pro-rated and deducted from the total contract price.

Fee for Single Audit (based on testing 2 major programs):

Single audit hours: 64

Rate per cost proposal \$42.26

Single audit fee: \$2,705





# Dave Yost • Auditor of State

## MEMORANDUM OF AGREEMENT

This agreement is entered into as of the 17th day of January, 2014, by and between Plattenburg & Associates, Inc. an independent public accountant (IPA), **DAVE YOST**, Auditor of State of Ohio (Auditor) and City of Mason, Warren County (Public Office) WITNESSETH:

Whereas, the Public Office on December 3, 2013, issued a Request for Proposals for the audit of City of Mason, including any components and other requirements stated in the Request for Proposal, pursuant to Sections 117.11 and 115.56, Revised Code, for fiscal periods January 1, 2013 through December 31, 2017.

Whereas, IPA responded to the Request for Proposals with a formal proposal wherein they indicated their willingness to perform the audit of Public Office in accordance with the items and conditions set forth in the Request for Proposals; and

Whereas, the Public Office, with the approval of the Auditor, has determined the IPA has submitted the proposal most advantageous to the Auditor and Public Office;

NOW, THEREFORE, IPA and Public Office do mutually agree as follows:

1. This Memorandum of Agreement, the Request for Proposals, the Proposal of the IPA and any written documents supplementing, amending, or incorporating the Request for Proposal, the Proposal of the IPA, and the Memorandum of Agreement constitute the integrated written agreement of the parties, to be known as the "Contract";
2. The IPA shall, in consideration of the payments specified in the Proposal, and subject to the requirements of the Contract, perform the specified audit of Public Office;
3. Public Office will provide the IPA with such payments, services, and support as are specified in the Request for Proposals; and
4. The Auditor will provide the IPA with such services and support as are specified in the Request for Proposals; and
5. If applicable, pursuant to the agreement of the parties a subcontractor with respect to the Contract will be as stated below. Further, pursuant to the RFP Terms of Engagement and this Contract, the IPA shall be and remain solely responsible to the Public Office and Auditor for the acts the IPA performs or faults of any subcontractor and of any subcontractor's officers, agents or employees, who are deemed to be agents or employees of the IPA to the extent of the subcontract. Each subcontractor shall jointly and severally agree that neither the Public Office nor the Auditor is obligated to pay or to be liable for the payment of any sums due the subcontractor.

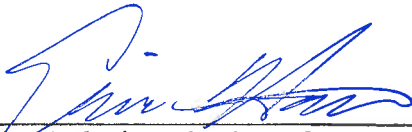
NOT APPLICABLE

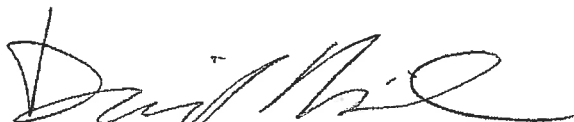
Subcontractor Name \_\_\_\_\_

Address \_\_\_\_\_

Number of Hours	Rate Per Hour	Total Subcontract
		\$0.00

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

  
\_\_\_\_\_  
Legislative Authority or Designee for City of Mason      *Ord 2014-08*      2/13/14  
Date

  
\_\_\_\_\_  
Plattenburg & Associates, Inc.      1/20/14  
Date

APPROVAL:

\_\_\_\_\_  
Compliance, Auditor of State      \_\_\_\_\_  
Office of **DAVE YOST**, Auditor of State of Ohio      Date  
In Accordance with Sections 117.11 & 115.56 Revised Code  
(Not valid unless approved by Legal Division)



# Dave Yost • Auditor of State

## Certification of Compliance with Procurement Requirements

This is to certify that, to the best of my knowledge and belief as the appropriate official of the City of Mason, Warren County, we have complied with all applicable federal, state and local procurement requirements in the selection of the firm Plattenburg & Associates, Inc. to perform the audit of the City of Mason, which is the subject of the accompanying contract.

A handwritten signature in blue ink, appearing to read "Eric H...".

\_\_\_\_\_  
**Legislative Authority or Designee for:**  
**City of Mason, Warren County**

2/13/14

\_\_\_\_\_  
**Date**