



Proposal for Professional Auditing Services City of Dickinson

February 12, 2026

Mindy Piatz, CPA | Principal

Brady Martz

207 E. Broadways Ave.

Bismarck, ND 58501

701-355-5026

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BradyMartz

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Transmittal Letter

February 12, 2026

Katie Greenwood, CPA
Deputy Finance Director
City of Dickinson, ND
38 1st St. W.
Dickinson, ND 58601

RE: Proposal for Professional Auditing Services

Dear Ms. Greenwood,

Brady Martz appreciates the opportunity to present our proposal for professional auditing services to the City of Dickinson.

Resources You Can Depend On

Our objective is to provide quality and timely services that exceed your expectations. The following are some of the factors that we believe make Brady Martz qualified to provide the quality and scope of services that the City needs:

- **Audits That Add Value – Not Just Compliance.** We deliver insight-driven audits that extend beyond basic compliance. Our audits are designed to surface practical insights, strengthen internal controls, and help management make better decisions—not just meet regulatory requirements.
- **Proactive, Clear Communication.** No surprises. We communicate issues early, explain them in plain language, and stay accessible throughout the engagement.
- **Industry Experience.** We know your business and the climate you work in. Brady Martz provides services to many entities within the government industry which leads to more efficient audits and more relevant communications.
- **Responsive, Relationship-Driven Approach.** We prioritize timely communication and quick turnaround, so questions are answered promptly and issues are addressed before they become problems—all by a team that knows your organization.

Fees & Expenses

We recognize that engaging an accounting firm is an important investment for your City. You can expect your investment in Brady Martz to add value to your City. Please refer to pages 16 through 17 for a summary of fees.

Certifications

We certify that we will comply with:

- The requirements and services as outlined in this proposal.
- Our proposal accurately describes the services being offered to the State and is a firm offer for 60 days from the date of this proposal.

Closing Comments

We are committed to leveraging the full depth of our resources to support the City's success. Our focus on quality and timely service, combined with locally available resources and extensive governmental experience, positions us to serve the City effectively. Most importantly, we will be your resource throughout the year.

The person authorized to make representations for Brady Martz concerning this proposal is:

Mindy Piatz, CPA

207 E. Broadways Ave.

Bismarck, ND 58501

Telephone: 701-355-5026

E-mail: mindy.piatz@bradymartz.com

If selected, Brady Martz will execute a formal contract that incorporates the terms of this proposal. Please feel free to contact me with any questions regarding our proposal. Thank you for the opportunity to be considered to provide professional services to the City.

Sincerely,



Mindy Piatz, CPA

Brady Martz

Experience & Qualifications

Firm Profile

Brady Martz prides itself on our knowledge and understanding of our clients and their cities. When we work with the City of Dickinson, our service approach will consistently produce high-quality results in an efficient manner. It is our goal to be a valued partner and resource to your city.



Creativity. At Brady Martz, we believe in a forward-thinking approach that encourages flexibility according to the needs of your City. We innovate and prepare effective and efficient approaches specific to your organization. As a result, our assignments, and their outcomes, become more interesting, enjoyable, and valuable for all involved.



Our Experience. Our extensive experience allows us to understand the challenges facing your entity in a world of ever-changing regulations and responsibilities for compliance. We also recognize that not every entity's needs are the same. That's why we treat each client's needs with individualized attention.

Our governmental clients include cities, park districts, municipalities, airports, school districts, state agencies, professional licensing boards, and housing authorities.



Efficient & Effective. We pride ourselves on our knowledge and understanding of our clients. We recognize that timing is an important aspect of quality service and will carefully coordinate our work and delivery timelines with you to ensure your expectations are met.



Quality. We differentiate by providing high quality services in areas that matter most to our clients. When asked if there is a difference in the work product we provide for our clients, we can unequivocally say "yes". Not only do we focus on doing your work to the highest quality possible, but we also identify opportunities that benefit your organization. We continue to offer the assurance that our firm's principals actively lead our teams. Therefore, you have the highest level of attention throughout your engagement with us.

Accolades

2025

- [Accounting Today 2025 Top 100 Firms](#)
- [Accounting Today 2025 Regional Leaders](#)
- [Accounting Today 2025 Fastest-Growing Firms](#)
- [Prairie Business 2025 Top 25 Women in Business – Amy Haagenson](#)
- [Greater North Dakota Chamber 2025 Women to Know and Watch in North Dakota Business – Stacy DuToit](#)
- [Forbes 2025 Best-In-State CPAs – Stacy DuToit and Eric DeHaan](#)
- [INSIDE Public Accounting 2025 Top 100 Firms](#)
- [INSIDE Public Accounting 2025 Fastest-Growing Firms](#)
- [Prairie Business 2025 50 Best Places to Work](#)

Independence & License

Brady Martz is independent of the City under the American Institute of Certified Public Accountant's Code of Professional Conduct and its interpretations, the U.S. Government Accountability Office's *Government Auditing Standards*, as required. In addition, Brady Martz and all CPAs listed on this engagement are properly licensed to practice in the State of North Dakota.

Brady Martz maintains a professional and independent relationship with each client by continually refreshing our audit approach and upholding high professional standards. We bring a fresh perspective to each annual engagement through staff rotation within audit areas, ongoing updates to audit procedures, and an annual risk assessment that guides our focus and approach.

Independence—both in fact and in appearance—is fundamental to our role as independent auditors. We recognize the City's responsibility to safeguard public resources and take seriously our responsibility to management, the governing body, and the public. All Brady Martz personnel are required to annually disclose any potential impairments to independence and attend annual independence training. For audits conducted under *Government Auditing Standards*, including the audit of the City of Dickinson, all assigned team members complete independence questionnaires prior to the engagement, and any identified impairments result in removal from the audit team. We also review non-attest services to ensure continued independence.

The Firm is a member of the American Institute of Certified Public Accountants (AICPA) Division of Private Companies Practice Section and has received an unmodified opinion on its Peer Review. A copy of the Peer Review report, completed in 2024, is included in the Appendix of this proposal and reflects a pass rating.



Governmental Experience

With almost 100 years of experience in auditing and a strong focus on the government sector, our Firm has been serving organizations like yours since 1927. We are committed to streamlining processes, training staff, and leveraging technology to deliver exceptional auditing services. Our talented team of 60 professionals are dedicated exclusively to audits of government clients. By working extensively with local governments, we have developed a deep understanding of how to best support your city and ensure a smooth, efficient audit experience through clear communication, thorough preparation, and year-round availability.

Our governmental audit teams regularly work with cities of varying sizes and complexity, giving us practical insight into common risks, internal control considerations, and operational challenges unique to municipal governments. This experience allows us to conduct well-planned, efficient audits while maintaining a strong focus on compliance, transparency, and accountability for public resources. By combining technical expertise with a hands-on understanding of municipal operations, we provide audits that are not only thorough but also actionable and tailored to the needs of each city we serve.

Single Audit Experience

Brady Martz has extensive experience performing Single Audits in accordance with the Uniform Guidance and *Government Auditing Standards*. Our team regularly audits a wide range of federal programs for governmental entities, including cities, accounting for over **135 Single Audits annually and \$2.2 billion in federal expenditures**. This experience enables us to efficiently identify major programs, assess compliance risk, and design practical, thorough audit procedures that ensure accountability and transparency.

We stay current on changes to the Uniform Guidance, the Compliance Supplement, and federal agency requirements through ongoing training and monitoring of regulatory updates. Throughout the engagement, we maintain proactive communication with management to address questions, discuss potential issues, and clearly present audit results, supporting the City's responsibility for proper stewardship of federal funds.

Qualifications

- Members of AICPA and State CPA societies
- Member of AICPA's Government Audit Quality Center
- Members of Government Finance Officers Association (GFOA)
- Serve as technical reviewers for the GFOA's Certificate of Achievement of Excellence in Finance Reporting Program
- Audit Services for over 50 cities
- Provide training and presentations on government accounting and auditing topics

Services to Support Your Government

As a full-service firm, we can provide our clients with a wide array of consulting services. Below is a selection of additional services that we believe could add value to your city.

Our consulting services include a wide range of advisory support, such as:

- Strategic planning and organizational development
- Budget development, financial forecasting, and fiscal planning support
- Policy and procedure review
- Compensation and benefits planning

We offer comprehensive payroll services, including:

- Preparation and filling of quarterly and annual payroll reports
- W-2 preparation for employees
- Assistance with 1099 reporting and filing

Brady Martz also employs individuals with specific training in auditing and reviewing information systems to conduct IT examinations. In an increasingly digital world, these examinations provide invaluable insight into the controls, security, and efficiency of your financial and operational systems.

- **IT General Controls Reviews.** Evaluating access controls, system change management, and data backup procedures.
- **Application Controls Testing.** Assessing key financial applications to ensure transactions are accurately processed and recorded.
- **Cybersecurity and Risk Assessments.** Reviewing policies and procedures to identify vulnerabilities and help mitigate cyber risks.

References

The following is a list of some of our firm's current audit clients in which our proposed team members for your audit participated in the engagement. We encourage you to contact these individuals to learn about our firm's experience providing high quality and timely services.

Greg Welch, CPA

Finance Officer
City of Mandan
205 2nd Ave NW
Grand Forks, ND 58201
gwelch@cityofmandan.com
701-667-3213

Heather Ferebee

City Auditor
City of Beulah
PO Box 910
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heather@cityofbeulah.com
701-873-4637

Kathy Feist, CPA

Finance Officer
Bismarck Parks & Rec District
400 E Front Ave
Bismarck, ND 58504
kfeist@bisparcs.org
701-222-6455

Kayla Axtman, CPA

Chief Finance Officer
ND Housing Finance Agency
2624 Vermont Ave
Bismarck, ND 58502
kjaxtman@nd.gov
701-328-8073

Scope of Work Strategy

Our Approach

Our audit approach is based on our thorough understanding of your city and its operations. Based on this understanding, we can adequately plan and execute your engagement to ensure the upmost efficiency of the services we provide you.

Building on our understanding of your city, we will serve your needs through the following key components.



Thoughtful Planning Creates Efficiency. There is a large amount of time and effort that goes into the planning stage of an audit due to professional standards. This additional time in the planning process leads to a more effective and efficient audit. However, we have the benefit of not needing as much time up front because we are already very familiar with similar entities. This will lead to shorter turn-around times and greater efficiencies throughout the process.



Communication. Successful engagements have one common factor: ongoing communication. We will work collaboratively with the City to establish a method of communication that fits your needs which will include an entrance conference, daily updates with your staff while onsite and an exit conference. As a Brady Martz client, communication is highly encouraged throughout the engagement.



Planning Meeting. At the outset of our engagement, we schedule a planning meeting with your management team. We also schedule meetings as needed to review our recommendations.



Scheduling & Committed Staff. We strive to balance our staff development with the efficiencies gained by allowing our staff to work on an engagement for years. Consequently, we believe you will see a lower level of staff turnover on your engagement when compared to other firms in the area. This results in a more efficient audit, minimizes the risk of engagement problems, and causes less frustration for you.



Respecting Your Time. We will interact with your staff in a professional manner that respects their time and recognizes that they have additional tasks in addition to helping with our audit.



Strictly Kept Deadlines. We realize that there are deadlines with respect to presenting the City's financial statements to management and to the City Commission. We take pride in our ability to honor our deadlines. Absent events beyond our control, we will honor all deadlines established with you in the planning stage.



Areas of Emphasis. As required by our profession, our approach is governed by our assessment of risk for various financial statement assertions. Our work will include gaining an understanding of and testing the internal control process, substantive tests, and extensive analytic procedures. Our emphasis may change as we assess risk associated with each area and gain more knowledge of the City.



Technology. The engagements will be performed using paperless software called ProSystem Engagement. As part of the use of Engagement, we will provide your team with access to a secure portal to upload all requested audit documentation using Engagement Organizer. In addition, we also utilize IDEA and Data Snipper, which are data extraction software's for selecting samples, reconciling data and exception reporting and recalculation.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. We will report on required supplementary information in accordance with current guidance from the AICPA and GASB. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

The objective of the single audit (if applicable) is to express an opinion about the City's compliance with the direct and material compliance requirements of each major federal program. The single audit will be conducted in accordance with the Single Audit Act Amendments of 1996 and Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The audit will cover the entire operations of the City. The objectives also include an examination of the City's compliance with relevant laws and regulations. Throughout our audit process we will examine ways to assist the City with improving its internal controls to provide its services in a more efficient and effective manner.

Audit Techniques

Our approach to this audit will include an emphasis on continuous and timely communication and coordination with the City's personnel, especially in the planning phases of the audit. We believe that coordinating tasks prior to performing significant audit fieldwork will result in efficient use of personnel. The specific techniques to be used will depend on the current internal accounting control system in place.

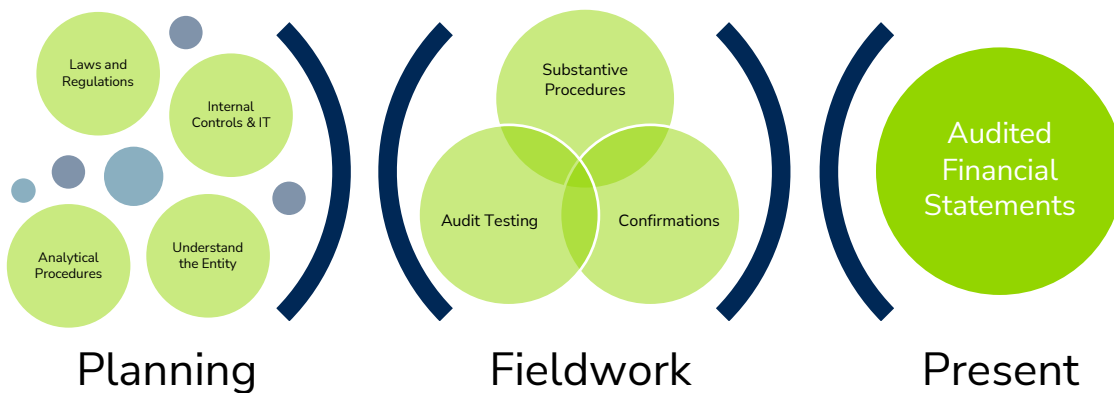
During the planning stage of our audit, we will obtain an understanding of the current accounting internal controls through documentation of the activity cycles including, but not limited to revenues/receipts, payroll disbursements, and nonpayroll disbursements. In evaluating internal controls, we carefully assess the management control environment. Management controls are the most effective of the internal control environment. We will also evaluate each city's IT operations and their ability to generate timely and accurate financial information. We will audit through the computer system, not around it. At the specific financial statements account level, we will evaluate the detailed controls for authorization and processing of transactions, as well as controls related to safeguarding and reporting functions.

Methodology

Planning

By performing the following procedures, we will develop an audit plan tailored to your organization that contains the appropriate tests necessary for issuing an opinion.

- **Compliance with Laws and Regulations.** We will meet with City personnel to discuss audit concerns and relevant laws and regulations to identify and assess the risk of non-compliance with those laws and regulations.
- **Internal Control System.** We will document an understanding of the internal control system surrounding financial transactions (including controls surrounding information systems) that will be relied upon for the audit. By obtaining this understanding and evaluating whether proper internal controls are in place, we can significantly increase the efficiency of the audit.
- **Analytical Procedures.** Perform preliminary analytical procedures including a comparison to prior years' activity and/or budgeted activity to identify any additional areas that may indicate a higher risk.
- **Understand the Entity.** Using the information gathered in the other areas, as well as information about the entity gathered from City Commission minutes, significant agreements, contracts, ordinances and legal documents. We will determine areas with higher risk of error or fraud on the financial statements and will design audit procedures that address those risks.



Audit Risks

Based upon our experience with other governmental clients and review of the City's financial statements, we believe the following areas are the risk areas that we will focus our audit procedures on. These areas and our audit procedures may change after our actual planning process is performed including our review of the internal accounting controls.

- Cash and Investments
- Property Taxes & Special Assessments
- Utility Accounts Receivable & Related Revenue
- Capital Assets
- Long-term Debt
- Salaries & Benefits Expense

Audit Fieldwork for Financial Statements

Our audit plan will be executed beginning with fieldwork and ending with the delivery of your audited financial statements. The applicable tests that will be performed as part of the audit may include:

- Confirmation of balances with outside sources
- Substantive Procedures, such as detail testing or analytical procedures like trend or ratio analyses
- Obtain detail listings of accrual and fixed asset balances
- Sampling: All sampling applications will be performed and documented adhering to firm and professional standards. Non-statistical sampling will be used for substantive tests of transactions and balances. Statistical sampling will be used for tests of controls.

Audit Fieldwork for Federal Awards (If Applicable)

After obtaining and verifying the accuracy of the Schedule of Expenditures of Federal Awards provided, we use a risk-based approach to determine and select the major federal programs to be tested, in accordance with *Government Auditing Standards* and the Uniform Guidance.

The programs considered 'major' will vary each year based on the amounts spent and received during the year, as well as based on answers to various risk-based questions, like:

- Is this program unusually complex?
- Has this program been audited as a major program recently?
- Have there been any findings for this program?
- Has the staff or processes responsible for program compliance changed recently?
- Has the Federal Agency identified this program as high risk?

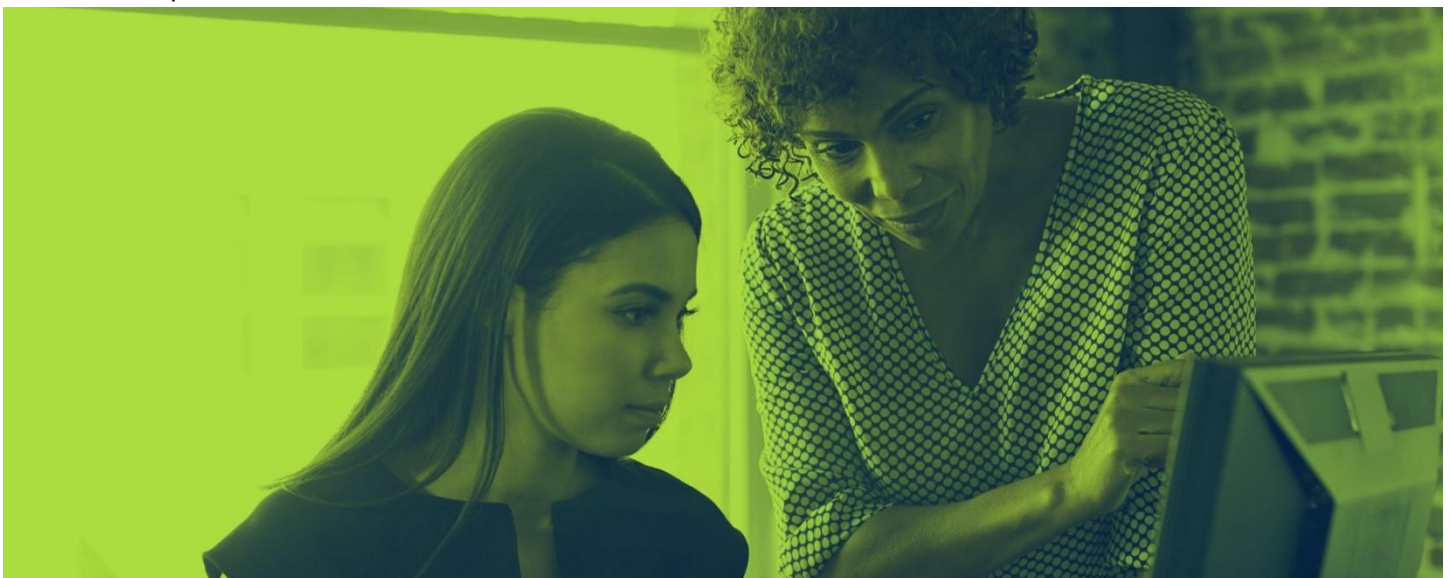
Once the major programs are determined, we will determine the applicable compliance requirements by reviewing OMB's Compliance Supplement, AL website, grant award and any other notification received from the grantor. Examples of compliance requirements include allowable costs/cost principles, cash management, eligibility, equipment real property management, matching / level of effort / earmarking, period of performance, program income, procurement, suspension and debarment, reporting, subrecipient monitoring and special tests.

We will obtain an understanding of the internal control procedures surrounding the applicable compliance requirements for major programs. Using that understanding, and the details of program expenditures, we will design and execute various tests to ensure that the City complies with the relevant requirements.

Project Management

The following are key factors to our project management plan and our ability to complete the audit in a timely and cost-effective manner:

- **Clear Objectives & Scope.** Our proposed audit team works primarily in their respective industry, government. With this experience, our team has a clear objective and understands the scope of the audit. In addition, we will schedule and communicate fieldwork dates with city staff and set clear deadlines for when we need information.
- **Detailed Planning.** The key to a successful audit is proper planning. Included in the planning is a detailed list of items needed from the City. Based upon our prior experience with similar entities, we have a detailed list already in place of audit items needed by the City. This list is uploaded to our Engagement Organizer software. Engagement Organizer is a secure portal used to upload all requested audit documentation which includes due dates of when requested information is needed. This list is continuously updated through the audit to ensure the City staff are aware of the open requested items and questions. Within this site, staff can make notes and see what we have reviewed.
- **Communication.** Brady Martz plans to maintain an open line of communication with management of the City throughout the entire audit process from planning to completion to ensure all parties involved are aware of the status of the audit and the timelines. We also operate under a “no surprises” approach meaning if there are issues or delays in the audit, we will inform all parties involved.
- **Leadership.** Mindy Piatz, the audit partner in charge of the audit, will be available during fieldwork to provide guidance to the team and answer questions the City may have.
- **Team Collaboration.** Our approach to conducting audits is a team approach ensuring the audit fieldwork is done when scheduled. At the onset of the audit, staff are assigned to audit areas along with time budgets; however, as the audit progresses, our team may shift work areas amongst staff to ensure all audit testing is done and reviewed in the field. The audit manager checks in with the audit team daily to ensure testing is commencing and resolve questions or issues.
- **Continuous Improvement.** Brady Martz’s culture is one of continuous improvement. During the exit meeting, we will request feedback from the City regarding how the audit process went and how it can be improved.

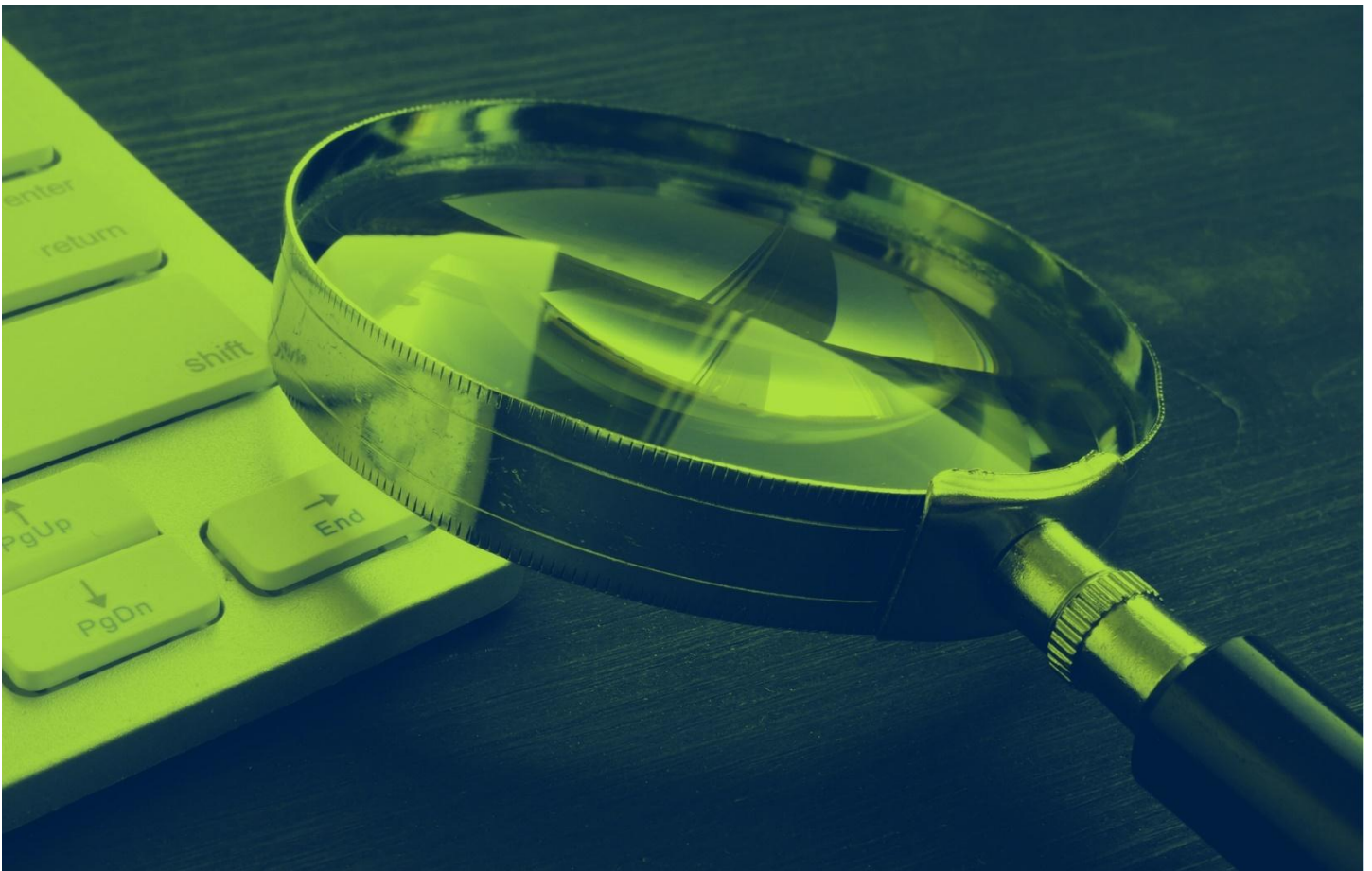


Reporting and Communication

Brady Martz plans to maintain an open line of communication with management of the City throughout the entire audit process from planning to completion to ensure all parties involved are aware of the status of the audit and the timelines. We also operate under a “no surprises” approach meaning if there are issues or delays in the audit, we will inform all parties involved.

We encourage an open line of communication by contacting a board member during the audit planning process to discuss or identify any Board concerns.

We plan to meet with the Board at the conclusion of the audit to discuss the results of our work and other matters required to be communicated by our professional standards, if requested by management to do so. In addition, we would be available to meet with the Board on an as-needed basis.



Delivery Schedule

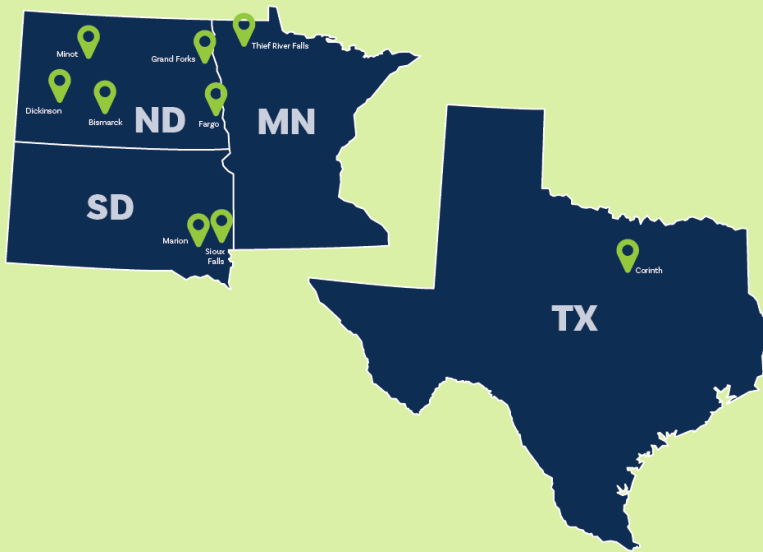
We propose the following delivery schedule for the audit of the City:



¹ Commencement of fieldwork (and pre-audit fieldwork) will be discussed with the management of the City and be dependent upon completion of 2023 audit. We will perform fieldwork remotely. The 2025 audit would be scheduled for Fall 2026 with completion by January 2027, at the latest. Additionally, if 2024 audit is clean, we may be able to audit 2024 and 2025 in the proposed timeline above.

If the City desires the fieldwork of the audit to be completed in an earlier timeframe, Brady Martz will work with the City in future years to change the timing of the fieldwork.

Management Plan for Audit



Brady Martz is a regional, certified public accounting firm currently employing more than 400 professionals. Offices are maintained in North Dakota, Minnesota, South Dakota, and Texas. The Firm was founded with the objective of providing the highest quality professional services as timely and effectively as possible and has been doing so for nearly a century. The core of our firm is service and expertise. Our major strength is our people.

We currently have more than 60 professional principals and associates who provide audit services for our government clients. These individuals maintain their expertise by obtaining continuing education and keeping abreast of

emerging issues by serving on various nonprofit audit committees and task forces.

Audit Team Members

To provide the City with the most professional and qualified services, we will utilize the following members of the Brady Martz team.



Mindy Piatz, CPA. Mindy will serve as the engagement partner in charge of the audit and will be responsible for reviewing audit reports and conferences with management and the board. She will also be responsible for the evaluation of significant audit issues and supervision of staff. Mindy will conduct the final review of audit workpapers.



Angela Guptill, CPA. Angela will serve as the audit manager and will be responsible for audit coordination with the auditee. She will also coordinate the evaluation and testing of internal controls and perform a review of the audit work papers.

Others. Two to three other qualified professionals will be assigned audit work appropriate to their current level of government experience. They will work under the supervision of the audit manager and engagement partner.

Our engagement team has considerable experience in the governmental area. Detailed resumes for everyone listed above are included in the Appendix.

Cost Proposal

Financial Statement Audit Fee

Brady Martz remains dedicated to timely, quality delivery of service that meets your evolving needs. The fees below are based on the anticipated time required to complete the audit with the cooperation of your staff. Should we encounter unusual or unexpected problems which would cause us to be unable to continue the audit; we will promptly notify you of such and obtain your approval prior to performing any additional services which will result in fees exceeding the estimated amounts.

We estimate our maximum fee (not to exceed the amount listed) as follows:

	2024	2025
Audit ^{1,2,3}	\$45,000	\$45,000
Single Audit – Fee Per Major Federal Program ⁴	5,000	5,000
Technology and Data Security Fee Estimate ⁵	2,500	2,500
Total	\$52,500	\$52,500

¹ Audit includes preparation of the draft financial statements and the depreciation schedule. Travel expenses would be billed based on actual costs incurred if we need to come onsite to perform fieldwork or for the audit presentation to the city commission.

² If the City requires assistance with GASB 87 regarding leases and GASB 96 regarding subscription-based information technology arrangements (SBITA's) a fee will be charged on a per lease/arrangement basis. The fee includes updating financial statements and providing the City with journal entries to record the Lease and SBITA assets, liabilities and deferred items. The calculation of the Lease and SBITA assets and liability is done through software our firm has purchased called Crunchafi. The fee is \$150 per lease / SBITA agreement.

³ If the City requires assistance with new accounting standards, there could be additional fees.

⁴ The above fee estimate is based for auditing one major program for compliance. If due to a change in the Federal funding more than one program is required to be audited as major programs in the current year, an additional fee of \$5,000 will be charged per additional major federal program.

⁵ Brady Martz remains dedicated to timely, quality delivery of service that meets your evolving needs. A separate technology and data security fee will be billed in addition to the fee for the audit. This fee is calculated as five percent of the fee for all of our services. This fee enables Brady Martz to provide the ongoing technology infrastructure and data security required to maintain the level of service and support you expect.

Account Reconciliation Fee

Our audit fee estimate is based largely on the quality, timeliness, and accuracy of the requested supporting documentation that your staff will prepare for the audit. It is also based on the number and complexity of proposed audit adjustments that may be required to bring your financial statements in compliance with GAAP. We will prepare a detailed list of expected supporting audit documentation which you will need to prepare before we will be able to begin the audit(s). The supporting audit documentation will need to be completed and submitted to us by the corresponding due dates we provide management.

Our fee estimate does not include any accounting assistance required to assist you in properly preparing the required supporting audit documentation listed in the "Prepared by Client (PBC) audit documentation" letter. Also, it does not include additional time required to reconcile the supporting audit documentation to appropriate detail and/or to the general ledger. Additional time will be billed at our standard rates. We will inform management of account reconciliation issues prior to performing any additional work and discuss fees for any additional services we provide regarding these items.

Consulting Fee

We welcome phone calls to resolve minor questions and do not charge for that time. Any consultation or special services that requires additional research and/or time provided by our firm would be billed out at our standard hourly rates, which vary from \$100 to \$375 per hour depending on the experience of the personnel utilized.



Appendix

Peer Review Report



Report on the Firm's System of Quality Control

To the Shareholders of Brady, Martz & Associates, P.C.
and the National Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of Brady, Martz & Associates, P.C. (the firm) in effect for the year ended March 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and an audit performed under FDICIA.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brady, Martz & Associates, P.C. in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Brady, Martz & Associates, P.C. has received a peer review rating of pass.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

San Antonio, Texas
September 25, 2024

Weaver and Tidwell, L.L.P.
9311 San Pedro Avenue, Suite 1400 | San Antonio, Texas 78216
Main: 210.737.1042

CPAs AND ADVISORS | WEAVER.COM

Resumes



Mindy Piatz, CPA | Principal

Mindy has spent her entire professional career with Brady Martz. Her career has focused on auditing, with a specialization in the governmental sector; she also provides consulting services to government entities on implementation of new GASB pronouncements, internal controls and compliance matters. She oversees approximately 100 audit engagements annually, serving a broad range of governmental entities—including cities, counties, school districts, and housing authorities—of which roughly one-third are Single Audits conducted in accordance with Uniform Guidance. Mindy is the firm’s government industry lead and coordinates training for the firm for new GASB pronouncements, Yellow Book compliance, and other governmental specific topics.

When it comes to client service, Mindy’s chief goals are to be helpful and to guide her clients in achieving success. She is a friendly professional who performs work in a timely fashion and strives to always be responsive to her clients and colleagues.

Memberships

- American Institute of Certified Public Accountants (AICPA)
- North Dakota CPA Society (NDCPAS)

Education

- North Dakota State University – Bachelor of Accountancy

Qualifications

- 20 years of experience auditing local governments
- 100% of billable time relates to government clients
- Experienced in single audits under Uniform Guidance
- Firm lead for Brady Martz’ membership in AICPA’s Government and Audit Quality Center



Angela Guptill, CPA | Senior Manager

Angela is a dedicated professional in the field of accounting, having begun her career in 2018. She currently serves as a Senior Manager in the Audit Department at Brady Martz, where she focuses primarily on government auditing. Angela provides audit services for a variety of governmental entities including school districts, cities, airports, and park districts, as well as a select number of nonprofit organizations.

While much of her career she has been with Brady Martz, Angela worked with Redpath in St. Paul for one year while living in Minnesota, where she gained valuable experience in government and nonprofit audits. Known for her dependability and determination, Angela is often the go-to person in our firm for Guided Assurance (audit software) and DataSnipper (AI software) questions, as she enjoys testing new software and finding tools to make her work more efficient.

Memberships

- American Institute of Certified Public Accountants (AICPA)
- North Dakota CPA Society (NDCPAS)

Education

- University of Mary - Bachelor of Accounting, minor in Business Administration

Qualifications

- 8 years of experience auditing local governments
- 95% of billable time relates to government clients
- Experienced in single audits under Uniform Guidance