

# HOGAN • HANSEN

*A Professional Corporation*  
Certified Public Accountants and Consultants

February 8, 2023

Mick Michel, City Administrator  
City of Dyersville  
340 - 1st Avenue, E  
Dyersville, IA 52040



We are pleased to confirm our understanding of the terms and objectives and the nature and limitations of the services we will provide.

You have requested that we provide general accounting and bookkeeping services for the City of Dyersville for the year ending June 30, 2023. These services will include:

Assistance with the conversion of the cash basis accounting records to the accrual basis used for the audited financial statements

Preparation of work papers supporting the conversion from cash to accrual which will be made available to your audit firm

Drafting of the financial statements and footnotes for the annual audit to be provided to your audit firm

Provide assistance in preparing the Annual Urban Renewal Report

In addition, we may do things such as providing advice and guidance on processing transactions, accessing your software's general ledger to review postings for obvious errors or unusual items and other general consulting matters. We will not be auditing, reviewing or compiling financial statements.

## **Our Responsibilities**

The objective of our engagement is apply accounting and financial expertise to assist you in maintaining financial data without undertaking to obtain or provide any assurance that there are no material modifications that should be made to your financial statements.

Our service will comply with the American Institute of Certified Public Accountants' Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence and due care.

We are not required to and will not verify the accuracy or completeness of the information you provide to us. Our engagement cannot be relied upon to identify or disclose fraud or to identify or disclose any wrongdoing within the City or noncompliance with laws and regulations.

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### **Your Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to provide general accounting and bookkeeping assistance. You have the following overall responsibilities that are fundamental to our undertaking the engagement:

- The selection of accounting principles for the financial reporting framework to be used by you.
- The design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the City complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations and other information, including significant judgments.
- To provide us with unrestricted access to persons within the City of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge and experience to oversee our services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

### **Other Relevant Information and Terms**

During the course of our services, we occasionally find it necessary to make certain reclassifications and/or corrections to the accounting records. These modifications may consist of adjusting journal entries, changes in account codings or classifications of transactions. We will communicate the modifications to you for your review and, unless we hear from you to the contrary, we will assume they meet with your approval.

We encourage you to use our secure, electronic file transfer portal to transfer documents to us for preparation of your returns. Scan the QR code at the top of this letter to set up the portal access for your business or contact our office for assistance. The portal may be accessed on our website [www.hoganhansen.com](http://www.hoganhansen.com) in the upper right-hand corner by clicking on Client Login.

Any disputes you initiate concerning the services provided by us in connection with this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally. Should the dispute ultimately result in litigation, it will be settled in the appropriate Iowa District Court for our county.

You agree to hold us harmless and to release, indemnify and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

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Our fees are based on the time required by the individuals assigned to the engagement plus direct expenses. Individual hourly rates vary according to the degree of responsibility involved and the skills required. Payment for services is due upon receipt of our invoice. Payments not received within 30 days of the invoice date will be subject to a finance charge of 1.6% per month (19.2% per year).

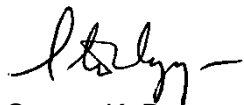
Our fees will be billed at \$125 per hour, not to exceed \$25,000. This fee proposal is based upon the conditions that currently exist (or existed at the time of our proposal). If those conditions change, our fees may change. If this occurs, we will discuss it with you in order to establish a revised fee.

I am the engagement partner and will be responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

If the above terms are acceptable to you and the services outlined are in accordance with your requirements, sign below, return the signed letter to us and retain a copy for your files.

We appreciate the opportunity to serve you. If you have any questions regarding any of the above, please contact us.

Sincerely,



Steven K. Duggan, CPA

SKD:sb

The services described in the foregoing letter are in accordance with our requirements. The terms described in the letter are acceptable to us and are hereby agreed to.

CITY OF DYERSVILLE

Date \_\_\_\_\_

By \_\_\_\_\_

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## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, Hogan - Hansen (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

#### **How to contact Hogan - Hansen:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [sbecker@hoganhansen.com](mailto:sbecker@hoganhansen.com)

#### **To advise Hogan - Hansen of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [sbecker@hoganhansen.com](mailto:sbecker@hoganhansen.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

#### **To request paper copies from Hogan - Hansen**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [sbecker@hoganhansen.com](mailto:sbecker@hoganhansen.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

#### **To withdraw your consent with Hogan - Hansen**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [sbecker@hoganhanzen.com](mailto:sbecker@hoganhanzen.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

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### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify Hogan - Hansen as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by Hogan - Hansen during the course of your relationship with Hogan - Hansen.