

**CITY OF HARTFORD  
COUNTY OF VAN BUREN  
STATE OF MICHIGAN  
RESOLUTION 2025– 045**



**APPROVAL OF AUDIT ENGAGEMENT CONTRACT WITH KRUGGEL LAWTON CPA**

At a Regular meeting of the City of Hartford Commission, located at 19 West Main Street and called to order by Mayor Richard A. Hall on June 23, 2025

The following resolution was offered:

Moved by Commissioner \_\_\_\_\_ and supported by Commissioner \_\_\_\_\_.

**WHEREAS**, the contract between the City and the Teamsters Local 214, affiliated with the International Brotherhood of Teamsters, will expire on June 30, 2025. The City Manager, Chief Matthews, and Union Steward Officer Poole have been in negotiations for several months regarding the requested changes for both parties; and

**WHEREAS**, the audit plays a crucial role in ensuring the financial health and transparency of the city. Hungerford has been completing the city's year-end audit for several years. The audit consists of financial statements, a single audit of the governmental activities for the major fund, and the aggregate remaining fund information; and

**WHEREAS**, the objective of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and issue an auditor's report that includes their opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles and report on the fairness of the supplementary information; and

**WHEREAS**, the city sent out a request for proposal (RFP) to several auditing firms, and received three proposals that met the deadline, Kruggel Lawton, Maner Costerisan, and Rehmann. The city manager scored each firm, and the scoring and cost are below:

AUDIT CO.	BID SCORE	YEAR 1	YEAR 2	YEAR 3
Maner Costerisan (per program)	94	\$44,000	\$46,500	\$49,000
Rehmann (2- programs)	81	\$42,700	\$44,800	\$47,000
Kruggel Lawton (per program)	76	\$34,000	\$35,250	\$36,500

**WHEREAS**, the RFP asked for an all-inclusive maximum fee. Kruggel Lawton did not submit an all-inclusive maximum fee; therefore, the City could be billed for additional items, but Kruggel Lawton would request pre-approval; and

**WHEREAS**, the City Manager is recommends awarding the City's fiscal year audit to Kruggel Lawton in the amount of \$105,750.00 for a three-year contract; and

**NOW THEREFORE, BE IT RESOLVED**, the City Commission awards a three-year contract to Kruggel Lawton CPA to conduct the City’s audit and authorizes the City Manager to execute the contract.

YEAS: Commissioners’

NAYS:                      ABSENT:

RESOLUTION DECLARED ADOPTED

DATE: June 23, 2025

\_\_\_\_\_  
RoxAnn Rodney-Isbrecht, City Clerk

I RoxAnn Rodney-Isbrecht, Clerk for the City of Hartford, do hereby certify that the foregoing is a true and complete copy of a Resolution duly adopted by the City Commission of the City of Hartford during a meeting held on June 23, 2025 and the public notice of said meeting was held in compliance with Act 267 of the Public Acts of Michigan of 1976, as amended.

DATE: , 2025

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RoxAnn Rodney-Isbrecht, City Clerk  
City of Hartford 19 West Main Street, Hartford MI 49057