

MEMBERS OF COUNCIL

HON. KIM REYNOLDS
GOVERNOR

HON. PAUL D. PATE
SECRETARY OF STATE

HON. ROB SAND
AUDITOR OF STATE

HON. ROBY SMITH
TREASURER OF STATE

HON. MIKE NAIG
SECRETARY OF AGRICULTURE



Executive Council of Iowa

CAPITOL BUILDING
DES MOINES, IOWA 50319
PHONE: 515 281-5368
FAX: 515 281-7562

July 15, 2024

Auditor Rob Sand
Auditor of State

Dear Auditor Sand:

The Executive Council, in a meeting held this date, approved your request to employ outside CPA firms to perform the periodic examinations for cities and the amount as follows for the period ending March 31, 2024, as required in Chapter 11 of the Code of Iowa:

Firm Name	Cities Included in Agreement	Cost
Denman CPA LLC	Haverhill, Martensdale, New Virginia, Oakland Acres, Springhill	\$27,975
Rachelle Thompson, CPA	Alvord, Doon, Inwood, Matlock	\$22,100
Ernest Ruben, Jr., CPA	Chatsworth, Cleghorn, Maurice, Merrill, Oyens	\$25,620
Ernest Ruben, Jr., CPA	Chester, Lime Springs, McIntire, Mitchell	\$19,560
Rachelle Thompson, CPA	Grant, Hancock, Imogene, Shambaugh	\$22,100
O'Connor, Brooks	Bennett, McCausland, Morely, Welton	\$19,100
	Total	\$136,455

EXECUTIVE COUNCIL OF IOWA

Kristi Onstot

Kristi Onstot
Executive Secretary

cc: Dana Davis, Executive Assistant, Auditor of State



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834

July 8, 2024

Kristi Onstot, Secretary
Executive Council of Iowa
State Capitol Building
executivecouncil@tos.iowa.gov

Dear Kristi:

I respectfully request permission of the Executive Council to employ the services of the following CPA firms to perform the periodic examinations for the cities listed below for the period ended March 31, 2024, as required in Chapter 11 of the Code of Iowa.

<u>Firm Name</u>	<u>Cities Included in Agreement</u>	<u>Cost</u>
Denman CPA LLC	Haverhill, Martensdale, New Virginia, Oakland Acres, Springhill	\$ 27,975
Rachelle Thompson, CPA	Alvord, Doon, Inwood, Matlock	22,100
Ernest Ruben, Jr., CPA	Chatsworth, Cleghorn, Maurice, Merrill, Oyens	25,620
Ernest Ruben, Jr., CPA	Chester, Lime Springs, McIntire, Mitchell	19,560
Rachelle Thompson, CPA	Grant, Hancock, Imogene, Shambaugh	22,100
O'Connor, Brooks	Bennett, McCausland, Morely, Welton	19,100
	Total	<u>\$ 136,455</u>

The total reimbursement for the periodic examinations shall not be for more than \$136,455. Copies of the proposed Agreements are attached.

Your assistance in this matter is greatly appreciated.

Sincerely,

Rob Sand

RS/dd
Attachment

AGREEMENT BETWEEN

Office of Auditor of State

AND

Denman CPA LLP

THIS AGREEMENT made and entered into this 24th day of June, 2024 , by and between Office of Auditor of State, hereinafter called "Auditor" and Denman CPA LLP, hereinafter called the "CPA".

WHEREAS, the Auditor is required by law to provide for the periodic examination of all cities, including separate utilities, in the state meeting the requirements for a periodic examination; and

WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examination of the cities of Haverhill, Martensdale, New Virginia, Oakland Acres, and Spring Hill for the 12 months ended March 31, 2024; and

WHEREAS, the CPA is equipped and staffed to assist in the above examinations; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. That the CPA will:
 - A. Provide a list of various classifications and the estimated hours by classification as detailed in the agreement.
 - B. Agree to not contact the cities subject to examination under this agreement prior to two weeks before the start of each examination.
 - C. Begin work on the examinations as specifically agreed upon with the Auditor.
 - D. Perform all work in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of Auditor of State.
 - E. Provide access to the working papers to the Auditor and/or the Auditor's designee for five (5) years after issuance of the examination reports.
 - F. Examine previously unidentified Municipal Utilities and provide follow up with the cities, including separate Municipal Utilities, as requested and agreed to by the CPA and the Auditor, regarding the status of implementation of the examination recommendations.

2. Conditions of Payment:

- A. It is understood that the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$225 - \$295
Manager	\$175 - \$195
Supervisor	\$140 - \$170
Senior	\$120 - \$140
Staff	\$90 - 105

- B. The CPA shall submit one (1) invoice for services detailing the hours by staff classification for each examination report. Charges for reasonable and necessary expenses shall be shown separately for each agreed-upon procedures report.
- C. Payment shall be made within 30 days of receipt of invoice.
- D. Except as specifically agreed by the Auditor and the CPA, the total reimbursement shall not be for more than as follows:
- E. The total reimbursement shall not be more than \$27,975 for the cities of Haverhill, Martensdale, New Virginia, Oakland Acres, and Spring Hill except as specifically agreed by the Auditor of State and the CPA.

3. Termination of Agreement

- A. The contract may be terminated at any time by mutual agreement by both parties.
- B. The Auditor may terminate this contract without notice if the CPA fails to perform the covenants and agreements contained herein.
- C. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the date indicated below.

CPA

By 

Title Partner

Date June 24, 2024

AUDITOR OF STATE

By 

Title Deputy

Date July 8, 2024

AGREEMENT BETWEEN
OFFICE OF AUDITOR OF STATE

AND

_____ **Rachelle K. Thompson, CPA, PLLC** _____

THIS AGREEMENT made and entered into this 20th day of June, 2024 by and between the Office of Auditor of State, hereinafter called "Auditor" and Rachelle K. Thompson, CPA, hereinafter called "CPA".

WHEREAS, the Auditor is required by law to provide for the periodic examination of all cities, including separate municipal utilities, in the state meeting the requirements for a periodic examination; and

WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examinations of the cities of Alvord, Doon, Inwood and Matlock, and the following separate Municipal Utilities of None for the 12 months ended March 31, 2024; and

WHEREAS, the CPA is equipped and staffed to assist in the above examinations; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:
 - A. Provide a list of various classifications and the estimated hours by classification as detailed in this agreement.
 - B. Agree to not contact the cities subject to examination under this agreement prior to two weeks before the start of each examination.
 - C. Begin work on the examinations as specifically agreed upon with the Auditor.
 - D. Perform all work in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of Auditor of State.
 - E. Provide access to the working papers to the Auditor and/or the Auditor's designee for five (5) years after issuance of the examination reports.
 - F. Examine previously unidentified Municipal Utilities and provide follow up with the cities, including separate Municipal Utilities, as requested and agreed to by the CPA and the Auditor, regarding the status of implementation of the examination recommendations.

2. Conditions of Payment:

A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>100.00</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ <u>50.00</u>

B. The CPA shall submit one (1) invoice for services detailing the hours by staff classification for each examination report. Charges for reasonable and necessary expenses shall be shown separately for each agreed-upon procedures report.

C. Payment shall be made within 30 days of receipt of invoice.

D. The total reimbursement shall not be for more than \$ 22,100.00 for the cities of Alvord, Doon, _____, Inwood, and Matlock except as specifically agreed by the Auditor of State and the CPA.

3. Termination of Agreement:

A. The contract may be terminated at any time by mutual agreement of both parties.

B. The Auditor may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

C. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the dates indicated below:

By: CPA
Rachelle K. Thompson
Title: Shareholder
Date: June 20, 2024

By: AUDITOR OF STATE
[Signature]
Title: Deputy
Date: July 8, 2024

AGREEMENT BETWEEN
OFFICE OF AUDITOR OF STATE
AND
Ruben & Co, CPA, PLC

THIS AGREEMENT made and entered into this 1st day of July, 2024, by and between the Office of Auditor of State, hereinafter called "Auditor" and Ruben & Co, CPA, PLC, hereinafter called "CPA".

WHEREAS, the Auditor is required by law to provide for the periodic examination of all cities, including separate municipal utilities, in the state meeting the requirements for a periodic examination; and

WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examinations of the cities of Chatsworth, Cleghorn, Maurice and Merrill, ^{and Oyens} and the following separate Municipal Utilities of NONE for the 12 months ended March 31, 2024; and

WHEREAS, the CPA is equipped and staffed to assist in the above examinations; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:
 - A. Provide a list of various classifications and the estimated hours by classification as detailed in this agreement.
 - B. Agree to not contact the cities subject to examination under this agreement prior to two weeks before the start of each examination.
 - C. Begin work on the examinations as specifically agreed upon with the Auditor.
 - D. Perform all work in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of Auditor of State.
 - E. Provide access to the working papers to the Auditor and/or the Auditor's designee for five (5) years after issuance of the examination reports.
 - F. Examine previously unidentified Municipal Utilities and provide follow up with the cities, including separate Municipal Utilities, as requested and agreed to by the CPA and the Auditor, regarding the status of implementation of the examination recommendations.

2. Conditions of Payment:

A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>130</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ _____

B. The CPA shall submit one (1) invoice for services detailing the hours by staff classification for each examination report. Charges for reasonable and necessary expenses shall be shown separately for each agreed-upon procedures report.

C. Payment shall be made within 30 days of receipt of invoice.

D. The total reimbursement shall not be for more than \$ 25,620 for the cities of Chatsworth, Cleghorn, Maurice, Merrill, and Oyens except as specifically agreed by the Auditor of State and the CPA.

3. Termination of Agreement:


A. The contract may be terminated at any time by mutual agreement of both parties.

B. The Auditor may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

C. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the dates indicated below:

By: Ernest H. Ruben, Jr, CPA
Title: Owner
Date: June 18, 2024

By: 
Title: Deputy
Date: July 8, 2024

AGREEMENT BETWEEN
OFFICE OF AUDITOR OF STATE
AND
Ruben & Co, CPA, PLC

THIS AGREEMENT made and entered into this 1st day of July, 2024 by and between the Office of Auditor of State, hereinafter called "Auditor" and Ruben & Co, CPA, PLC, hereinafter called "CPA".

WHEREAS, the Auditor is required by law to provide for the periodic examination of all cities, including separate municipal utilities, in the state meeting the requirements for a periodic examination; and

WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examinations of the cities of Chester, Lime Springs, McIntire and Mitchell and the following separate Municipal Utilities of NONE for the 12 months ended March 31, 2024; and

WHEREAS, the CPA is equipped and staffed to assist in the above examinations; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:
 - A. Provide a list of various classifications and the estimated hours by classification as detailed in this agreement.
 - B. Agree to not contact the cities subject to examination under this agreement prior to two weeks before the start of each examination.
 - C. Begin work on the examinations as specifically agreed upon with the Auditor.
 - D. Perform all work in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of Auditor of State.
 - E. Provide access to the working papers to the Auditor and/or the Auditor's designee for five (5) years after issuance of the examination reports.
 - F. Examine previously unidentified Municipal Utilities and provide follow up with the cities, including separate Municipal Utilities, as requested and agreed to by the CPA and the Auditor, regarding the status of implementation of the examination recommendations.

2. Conditions of Payment:

A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>130</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ _____

B. The CPA shall submit one (1) invoice for services detailing the hours by staff classification for each examination report. Charges for reasonable and necessary expenses shall be shown separately for each agreed-upon procedures report.

C. Payment shall be made within 30 days of receipt of invoice.

D. The total reimbursement shall not be for more than \$ 19,560 for the cities of Chester, Lime Springs, McIntire, and Mitchell.
except as specifically agreed by the Auditor of State and the CPA.


3. Termination of Agreement:

A. The contract may be terminated at any time by mutual agreement of both parties.

B. The Auditor may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

C. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the dates indicated below:

	<u>CPA</u>		<u>AUDITOR OF STATE</u>
By:	<u>Ernest H. Ruben, Jr., CPA</u>	By:	<u></u>
Title:	<u>Owner</u>	Title:	<u>Deputy</u>
Date:	<u>June 17, 2024</u>	Date:	<u>July 8, 2024</u>

AGREEMENT BETWEEN
OFFICE OF AUDITOR OF STATE

AND

_____ **Rachelle K. Thompson, CPA, PLLC** _____

THIS AGREEMENT made and entered into this 20th day of June, 2024 by and between the Office of Auditor of State, hereinafter called "Auditor" and Rachelle K. Thompson, CPA, hereinafter called "CPA".

WHEREAS, the Auditor is required by law to provide for the periodic examination of all cities, including separate municipal utilities, in the state meeting the requirements for a periodic examination; and

WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examinations of the cities of Grant, Hancock, Imogene and Shambaugh, and the following separate Municipal Utilities of None for the 12 months ended March 31, 2024; and

WHEREAS, the CPA is equipped and staffed to assist in the above examinations; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:
 - A. Provide a list of various classifications and the estimated hours by classification as detailed in this agreement.
 - B. Agree to not contact the cities subject to examination under this agreement prior to two weeks before the start of each examination.
 - C. Begin work on the examinations as specifically agreed upon with the Auditor.
 - D. Perform all work in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of Auditor of State.
 - E. Provide access to the working papers to the Auditor and/or the Auditor's designee for five (5) years after issuance of the examination reports.
 - F. Examine previously unidentified Municipal Utilities and provide follow up with the cities, including separate Municipal Utilities, as requested and agreed to by the CPA and the Auditor, regarding the status of implementation of the examination recommendations.

2. Conditions of Payment:

A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>100.00</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ <u>50.00</u>

B. The CPA shall submit one (1) invoice for services detailing the hours by staff classification for each examination report. Charges for reasonable and necessary expenses shall be shown separately for each agreed-upon procedures report.

C. Payment shall be made within 30 days of receipt of invoice.

D. The total reimbursement shall not be for more than \$ 22,100.00 for the cities of Grant, Hancock, _____, Imogene, and Shambaugh except as specifically agreed by the Auditor of State and the CPA.

3. Termination of Agreement:

A. The contract may be terminated at any time by mutual agreement of both parties.

B. The Auditor may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

C. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the dates indicated below:

By: Rachelle K. Thompson
Title: Shareholder
Date: June 20, 2024

By: [Signature]
Title: Deputy
Date: July 8, 2024

AGREEMENT BETWEEN
OFFICE OF AUDITOR OF STATE

AND

O'Connor, Brooks & Co., P.C.

THIS AGREEMENT made and entered into this 25th day of June, 2024, by and between the Office of Auditor of State, hereinafter called "Auditor" and O'Connor, Brooks & Co., P.C., hereinafter called "CPA".

WHEREAS, the Auditor is required by law to provide for the periodic examination of all cities, including separate municipal utilities, in the state meeting the requirements for a periodic examination; and

WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examinations of the cities of Bennett, McCausland, Morley, and Welton and the following separate Municipal Utilities of N/A for the 12 months ended March 31, 2024; and

WHEREAS, the CPA is equipped and staffed to assist in the above examinations; and

WHEREAS, this agreement is in the best interest of the public in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:
 - A. Provide a list of various classifications and the estimated hours by classification as detailed in this agreement.
 - B. Agree to not contact the cities subject to examination under this agreement prior to two weeks before the start of each examination.
 - C. Begin work on the examinations as specifically agreed upon with the Auditor.
 - D. Perform all work in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of Auditor of State.
 - E. Provide access to the working papers to the Auditor and/or the Auditor's designee for five (5) years after issuance of the examination reports.
 - F. Examine previously unidentified Municipal Utilities and provide follow up with the cities, including separate Municipal Utilities, as requested and agreed to by the CPA and the Auditor, regarding the status of implementation of the examination recommendations.

2. Conditions of Payment:

A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>140</u>
Manager	\$ <u>100</u>
Senior	\$ <u>90</u>
Staff	\$ <u>70</u>

B. The CPA shall submit one (1) invoice for services detailing the hours by staff classification for each examination report. Charges for reasonable and necessary expenses shall be shown separately for each agreed-upon procedures report.

C. Payment shall be made within 30 days of receipt of invoice.

D. The total reimbursement shall not be for more than \$ 19,100 for the cities of Bennett, McCarsland, Morley, and Wellton except as specifically agreed by the Auditor of State and the CPA.

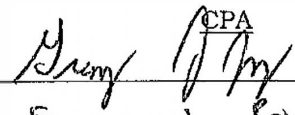
3. Termination of Agreement:


A. The contract may be terminated at any time by mutual agreement of both parties.

B. The Auditor may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

C. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the dates indicated below:

By: 
Title: Engagement Principal
Date: 6/25/24

By: 
Title: Deputy
Date: July 8, 2024