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

June 30, 2025

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, 2025, as required in Chapter 11 of the Code of Iowa.

Firm Name	Cities Included in Agreement		Cost
BerganKDV Galva, Jolley, Lakeside, Nemaha, Schaller		\$	50,000
Larry Pump, CPA	Dolliver, Ledyard, Rake, Ringsted, Thompson		25,000
Larry Pump, CPA	Alta Vista, Carpenter, Fertile, Floyd, Plymouth		20,000
Ernest Ruben, Jr., CPA Holland, Lincoln, Morrison, Owasa, Stout			26,400
Ernest Ruben, Jr., CPA	Ernest Ruben, Jr., CPA Balltown, Holy Cross, North Buena Vista, Volga, Worthington		26,400
New Eagle CPAs	Andrew, Bernard, La Motte, Springbrook, Zwingle		21,973
Rachelle Thompson, CPA	Blanchard, Braddyville, Coin, Prescott		23,150
BerganKDV	Beaconsfield, Diagonal, Grand River, Pleasanton, Van Wert		50,000
Rachelle Thompson, CPA	Crescent, Little Sioux, McClelland, Westphalia		23,150
O'Connor Brooks	Calamus, Dixon, Donahue, Wheatland		21,900
Denman	Bussey, Hamilton, Harvey, Lovilia, Marysville		30,850
Denman	Beacon, Delta, Keomah Village, Kirkville, Rose Hill		30,850
	Total	\$	349,673

The total reimbursement for the periodic examinations shall not be for more than \$349,673. 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

BerganKDV

THIS AGREEMENT made and entered into this <u>23rd</u> day of <u>June</u>, <u>2025</u>, by and between the Office of Auditor of State, hereinafter called "Auditor" and BerganKDV, 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 RFP(2025-1, 1a, 1b, 1c, 2, 2a, 2b, 2c, 3, 3a, 3b, 4, 4a, 4b, 4c) Up to a maximum of three clusters if applicable, for the 12 months ended March 31, 2025; 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 <u>Government Auditing Standards</u>, 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:

Classification	Hourly Rate
Partner	\$ <u>300</u>
Manager	\$ <u>225</u>
Senior	\$ <u>150</u>
Staff	\$ <u>110</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 \$50,000 each cluster identified in the Request for Proposals (2025, 1, 1a, 1b, 1c, 2, 2a, 2b, 2c, 3, 3a, 3b, 4, 4a, 4b, 4c).
- 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.

	(<u>CPA</u>		AUDITOR OF STATE
By:	Namy Schulzeterling	By:	
Title:	Partner	Title:	Deputy
Date:	June 23, 2025	Date:	

AGREEMENT BETWEEN OFFICE OF AUDITOR OF STATE

AND

BerganKDV

THIS AGREEMENT made and entered into this <u>23rd</u> day of <u>June</u>, <u>2025</u>, by and between the Office of Auditor of State, hereinafter called "Auditor" and BerganKDV, 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 RFP(2025-1, 1a, 1b, 1c, 2, 2a, 2b, 2c, 3, 3a, 3b, 4, 4a, 4b, 4c) Up to a maximum of three clusters if applicable, for the 12 months ended March 31, 2025; 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 <u>Government Auditing Standards</u>, 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:

Classification	Hourly Rate
Partner	\$ <u>300</u>
Manager	\$ <u>225</u>
Senior	\$ <u>150</u>
Staff	\$ <u>110</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 \$50,000 each cluster identified in the Request for Proposals (2025, 1, 1a, 1b, 1c, 2, 2a, 2b, 2c, 3, 3a, 3b, 4, 4a, 4b, 4c).
- 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.

	(<u>CPA</u>		AUDITOR OF STATE
By:	Namy Schulzeterling	By:	
Title:	Partner	Title:	Deputy
Date:	June 23, 2025	Date:	

Office of Auditor of State

AND

Denman CPA LLP

THIS AGREEMENT made and entered into this 19TH day of June, 2025, 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 Bussey, Hamilton, Harvey, Lovilia, and Marysville for the 12 months ended March 31, 2025; 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 America Institute of Certified Public Accountants, the standards for attestation engagements contained in <u>Government Auditing Standards</u>, 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:

Classification	<u>Hourly</u> <u>Rate</u>
Partner	\$275 - \$335
Manager	\$200 - \$250
Supervisor	\$170 - \$200
Senior	\$130 - \$170
Staff	\$115 - \$130

- 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 \$30,850 for the cities of Bussey, Hamilton, Harvey, Lovilia, and Marysville 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.

CPA	AUDITOR OF STATE
By	Ву
Title Partner	Title
Date June 19, 2025	Date

Office of Auditor of State

AND

Denman CPA LLP

THIS AGREEMENT made and entered into this 19TH day of June, 2025, 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 Beacon, Delta, Keomah Village, Kirkville, and Rose Hill for the 12 months ended March 31, 2025; 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 America Institute of Certified Public Accountants, the standards for attestation engagements contained in <u>Government Auditing Standards</u>, 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:

Classification	<u>Hourly</u> <u>Rate</u>
Partner	\$275 - \$335
Manager	\$200 - \$250
Supervisor	\$170 - \$200
Senior	\$130 - \$170
Staff	\$115 - \$130

- 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 \$30,850 for the cities of Beacon, Delta, Keomah Village, Kirkville, and Rose 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.

<u>CPA</u>	AUDITOR OF STATE
By	Ву
Title Partner	Title
Date _June 19, 2025	Date

OFFICE OF AUDITOR OF STATE

AND

RUBEN & CO., CPA, PLC

THIS AGREEMENT made and entered into this									, 20, t				
and	between	the	Office	of	Auditor	of	State,	hereinaft	er calle	ed "A	\udito:	r"	and
				er called "C	PA".								
	WHEREAS, the Auditor is required by law to provide for the periodic examination of all												
cities	cities, including separate municipal utilities, in the state meeting the requirements for a periodic												
exam	ination; ar	nd											
	WHERE	AS, th	e Audito	or w	ishes to c	btair	n the se	ervices of t	he CPA	to pe	form	peri	odic
exam	inations of	f the o	cities of	Holla	and, Linco	oln, I	Morrisor	n, Owasa, a	and Stou	ıt and	the fo	ollov	wing
separ	ate Munic	ipal U	tilities of	<u> N</u>	ONE				for	the	12	mo	nths
ende	d March 31	1, 202	5; and										
	WHERE	AS, th	e CPA is	equ	ipped and	staff	ed to as	ssist in the	above ex	amina	ations;	and	d
	WHERE	AS, tl	nis agre	eme	nt is in	the	best in	terest of t	the publ	ic in	fulfill	ing	the

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:

requirements of Chapter 11 of the Code of Iowa.

- 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.	Cor	nditions of Payment:	
۷.	A.	It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:	t
		Classification Hourly Rate Partner \$_130_ Manager \$ Senior \$ Staff \$	
	В.	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.	1
		procedures report.	
	C.	Payment shall be made within 30 days of receipt of invoice.	
	C. D.	Payment shall be made within 30 days of receipt of invoice. The total reimbursement shall not be for more than \$26,400 for the	
		Payment shall be made within 30 days of receipt of invoice.	_
		Payment shall be made within 30 days of receipt of invoice. The total reimbursement shall not be for more than \$26,400 for the cities of HOLLAND , LINCOLN ,	_
3.	D.	Payment shall be made within 30 days of receipt of invoice. The total reimbursement shall not be for more than \$26,400 for the cities of HOLLAND , LINCOLN , MORRISON, OWASA , and STOUT	_
3.	D.	Payment shall be made within 30 days of receipt of invoice. The total reimbursement shall not be for more than \$26,400 for the cities of HOLLAND , LINCOLN , MORRISON, OWASA , and STOUT except as specifically agreed by the Auditor of State and the CPA.	-
3.	D.	Payment shall be made within 30 days of receipt of invoice. The total reimbursement shall not be for more than \$\frac{26,400}{400}\$ for the cities of HOLLAND, LINCOLN, MORRISON, OWASA, and STOUT except as specifically agreed by the Auditor of State and the CPA. The contract may be terminated at any time by mutual agreement of both	- - 1

IN WITNESS THEREOF, the Auditor and CPA have executed this AGREEMENT as of the

By:

Title:

Date:

AUDITOR OF STATE

Deputy

dates indicated below:

OWNER

6/23/2025

By:

Title:

Date:

OFFICE OF AUDITOR OF STATE

AND

RUBEN & CO., CPA, PLC

THIS AGREEMENT made and entered into this									, 20, t				
and	between	the	Office	of	Auditor	of	State,	hereinaft	er calle	ed "A	\udito:	r"	and
				er called "C	PA".								
	WHEREAS, the Auditor is required by law to provide for the periodic examination of all												
cities	cities, including separate municipal utilities, in the state meeting the requirements for a periodic												
exam	ination; ar	nd											
	WHERE	AS, th	e Audito	or w	ishes to c	btair	n the se	ervices of t	he CPA	to pe	form	peri	odic
exam	inations of	f the o	cities of	Holla	and, Linco	oln, I	Morrisor	n, Owasa, a	and Stou	ıt and	the fo	ollov	wing
separ	ate Munic	ipal U	tilities of	<u> N</u>	ONE				for	the	12	mo	nths
ende	d March 31	1, 202	5; and										
	WHERE	AS, th	e CPA is	equ	ipped and	staff	ed to as	ssist in the	above ex	amina	ations;	and	d
	WHERE	AS, tl	nis agre	eme	nt is in	the	best in	terest of t	the publ	ic in	fulfill	ing	the

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:

requirements of Chapter 11 of the Code of Iowa.

- 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.	Cor	nditions 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 \$ 130
		Manager \$
		Senior \$
		Staff \$
	В.	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 \$ 26,400 for the cities of BALLTOWN , HOLY CROSS , NORTH BUENA VISTA , VOLGA , and WORTHINGTON
		except as specifically agreed by the Auditor of State and the CPA.
3.	Ter	mination of Agreement:
	A.	The contract may be terminated at any time by mutual agreement of both parties.
	В.	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.

	ELLO CPA		AUDITOR OF STATE
By:	sat (is sat)	By:	
Title:	OWNER	Title:	Deputy
Date:	6/23/2025	Date:	

OFFICE OF AUDITOR OF STATE

			1	ARR	y fum	ρ,	CPA	f	_=		
	THIS AG	REEM	IENT ma	ide a	nd entered	d into	this	187h day	of J	, 20,	25 , by
and	between	the	Office	of	Auditor	of	State,	hereinafter	called	"Auditor"	and

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

hereinafter called "CPA".

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
4.	Committee	01	I CLY IIICIIC

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

Classification	Hourly Rate
Partner	\$ 190.00
Manager	\$
Senior	\$
Staff	\$ 150. W

- 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 $$20,000 =$	for the
	cities of AITA VISTA	, (Angenter	
	Ferrile, Floyd	, and Plymouth	
	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.

	CPA O		AUDITOR OF STATE
By:	James Punt	By:	
Title:	Owner	Title:	Deputy
Title.	- Children		
Date:	6/18/25	Date:	

OFFICE OF AUDITOR OF STATE

	Larry Pump, CBA
	THIS AGREEMENT made and entered into this 18th day of June, 2025, by
and	between the Office of Auditor of State, hereinafter called "Auditor" and LAMAY COA, hereinafter called "CPA".
	hereinafter called "CPA".
	WHEREAS, the Auditor is required by law to provide for the periodic examination of all

examination; and WHEREAS, the Auditor wishes to obtain the services of the CPA to perform periodic examinations of the cities of Dolliver, Ledyard, Rake, Ringsted, and Thompson and the following

cities, including separate municipal utilities, in the state meeting the requirements for a periodic

separate Municipal Utilities of for the 12 months ended March 31, 2025; 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	Paymen	t
4.	Conditions	OI	Paymer	1

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

Classification	Hourly Rate
Partner	\$ 190.00
Manager	\$
Senior	\$
Staff	\$ 150.00

- 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 \$ 25.000				
	cities of Dollver	LedyARD	,		
	RAKE, RINGSTED	, and Thompson			
	except as specifically agreed by the Audite				

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.

	CPA O P		AUDITOR OF STATE
By:	- my my	By:	
Title:	DWNOR	Title:	Deputy
Date:	6/18/25	Date:	

OFFICE OF AUDITOR OF STATE

New Eagle CPAs LLC

THIS AGREEMENT made and entered into this 5th day of June, 2025, by and between the Office of Auditor of State, hereinafter called "Auditor" and New Eagle CPA & LLC , 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 Andrew, Bernard, La Motte, Springbrook, and Zwingle and the following separate Municipal Utilities of
<a href="https://www.nc.nc

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:

Classification	<u>Hourly Rate</u>
Partner	\$ 200
Manager	\$ 150
Senior	\$120
Staff	\$ <u>75</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 $\frac{21,913}{}$	for the
	cities of Andrew, Bernard	T, La
	Motte, Springbrook, and Zwingle	
	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.

	2 1 CPA		<u>AUDITOR OF STATE</u>
Ву:	CMA CPA	By:	
Title:	Engagement Partner	Title:	Deputy
Date:	6/5/25	Date:	

OFFICE OF AUDITOR OF STATE

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

THIS AG	REEM	IENT ma	ade a	nd entered	l int	o this	<u>18m</u> day	√of <u>J</u> ∪	ne , 20	25 by
							hereinafter		"Auditor"	and
 O'Conno	<u>r, B</u>	rooks	\$ C	., P.C.	_, h	ereinafte	er 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 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.

0	G 1007	C -D	
2.	Conditions	of Paym	ıent

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

Classification	Hourly Rate
Partner	\$ <u>160</u>
Manager	\$ 120
Senior	\$ 100
Staff	8 %O

₿.	The CPA sl	hall submit	t one (1) in	voice for	services det	ailin	g the l	nours by	stafí
	classification	on for eac	h exa	mina	ation rep	ort. Char	ges	for rea	ısonable	and
	necessary	expenses	shall	be	shown	separately	for	each	agreed-u	ıpon
	procedures	report.								

C.	Payment shall	be made	within 3	30 day	s of rece	int of invoice
◡.	T CLATITOTIC STICIL	DC IIICUIC	AA Y CYYYYY A	oo aay	o or rece.	ibr of Historice

D.	The total re	eimbursement shall no	t be for more than \$ 21,900	for the
	cities of	Calamus	. Orxon	,
		, Dozahue	and Wheatland	-
	except as s	pecifically agreed by th	ne 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.

	Λ // ^{CPA}		AUDITOR OF STATE
By:	Lhung for (for)	By:	
Title:	Principal	Title:	Deputy
Date:	6/18/25	Date:	

OFFICE OF AUDITOR OF STATE

AND

			Racl	nelle	K. Thom	pson	, CPA	, PLLC_			
	THIS AGRE	EMEN	T made a	and e	ntered in	to thi	s		day of _		, 20&5
by and	between	the	Office	of	Auditor	of	State	e, here	einafter	called	"Auditor"
and _	FUWY`Y'?	?"'H\ c	a dgcbž7	7D5_	·	hereir	nafter	called "C	CPA".		
	WHEREAS,	the A	uditor is	requ	uired by	law to	prov	ide for t	he perio	odic exa	mination of
all citi	es, including	g sepa	rate mui	nicipa	al utilitie	s, in	the st	ate mee	ting the	require	ments for a
periodi	c examinatio	n; and	l								
	WHEREAS,	the	Auditor	wish	ies to o	btain	the	services	of the	e CPA	to perform
periodi	c examinati	ions (of the	cities	of Blan	nchar	d, Bra	ddyville,	Coin a	nd Presc	ott and the
followin	ng separate I	Munici	pal Utilit	ies o	f						
	for the 12 m	onths	ended M	Iarch	31, 2025	; and					
	WHEREAS,	the CF	PA is equ	ipped	l and stat	fed to	assis	t in the a	above ex	aminatio	ons; and

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:

requirements of Chapter 11 of the Code of Iowa.

A. Provide a list of various classifications and the estimated hours by classification as detailed in this agreement.

WHEREAS, this agreement is in the best interest of the public in fulfilling the

- 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.

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

Classification	Hourly Rate
Partner	<u>\$_105.00</u>
Manager	\$
Senior	\$
Staff	\$ 50.00

- 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 \$23,150.00	for the	
	cities of Blanchard	Braddyville	,	
	, Coin , and	Prescott		
	except as specifically agreed by the	e 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.

	<u>CPA</u>		AUDITOR OF STATE
By:	Rachelle K. Thompson	By:	
Title:	Shareholder	Title:	Director
Date:	June 23, 2025	Date:	

OFFICE OF AUDITOR OF STATE

AND

Rachelle K. Thompson, CPA, PLLC	
THIS AGREEMENT made and entered into this day of, 20&5	_,
by and between the Office of Auditor of State, hereinafter called "Audito	r"
andFUWY`Y?"'H\ca dgcbž'7D5, 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	а
periodic examination; and	
WHEREAS, the Auditor wishes to obtain the services of the CPA to perform	m
periodic examinations of the cities of Crescent, Little Sioux, McClelland and Westphal-	ia
and the following separate Municipal Utilities of	
for the 12 months ended March 31, 2025; 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 th	ıe

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:

requirements of Chapter 11 of the Code of Iowa.

- 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 Payme	nt

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

Classification	Hourly Rate
Partner	\$ <u>105.00</u>
Manager	\$
Senior	\$
Staff	\$_50.00

В.	The CPA s	hall submit	t one (l) in	voice for	services det	ailin	g the h	nours by	staff
	classification	on for eac	h exa	mina	tion rep	ort. Char	ges	for rea	asonable	and
	necessary	expenses	shall	be	shown	separately	for	each	agreed-ı	ıpon
	procedures	report.								

\sim	D . 1 11 1	1 '.1'	00 1		
(:	Payment shall b	e made within	3U davs	of recein	it of invoice
\sim .	i ayıncın binan b	o illude Withill	oo aays	or receip	t of mivorce.

D.	The total reimbursement shall not be for	more than \$23,150.00	for the
	cities of Crescent	Little Sioux	_,
	, McClelland , and	Westphalia	
	except as specifically agreed by the Audit	or 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.

<u>CPA</u>			AUDITOR OF STATE
By:	Rachelle K. Thompson	By:	
Title:	Shareholder	Title:	Director
Date:	June 23, 2025	Date:	