

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](mailto: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.

<b>Firm Name</b>	<b>Cities Included in Agreement</b>	<b>Cost</b>
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	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		<u>\$ 349,673</u>

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 23rd day of June, 2025, 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 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>\$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.

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

By: <sup>CPA</sup>  
Nancy Schultzeberg

Title: Partner

Date: June 23, 2025

By: AUDITOR OF STATE

Title: Deputy

Date: \_\_\_\_\_

AGREEMENT BETWEEN  
**OFFICE OF AUDITOR OF STATE**  
AND

BerganKDV

THIS AGREEMENT made and entered into this 23rd day of June, 2025, 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 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>\$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.

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

By: <sup>CPA</sup>  
Nancy Schultzeberg

Title: Partner

Date: June 23, 2025

By: AUDITOR OF STATE

Title: Deputy

Date: \_\_\_\_\_

AGREEMENT BETWEEN

Office of Auditor of State

AND

Denman CPA LLP

THIS AGREEMENT made and entered into this 19<sup>TH</sup> 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 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	\$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.

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

CPA

By



Title Partner

Date June 19, 2025

AUDITOR OF STATE

By

\_\_\_\_\_

Title

\_\_\_\_\_

Date

\_\_\_\_\_

AGREEMENT BETWEEN

Office of Auditor of State

AND

Denman CPA LLP

THIS AGREEMENT made and entered into this 19<sup>TH</sup> 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 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	\$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.

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

CPA

By



Title Partner

Date June 19, 2025

AUDITOR OF STATE

By

\_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

AGREEMENT BETWEEN  
**OFFICE OF AUDITOR OF STATE**  
AND  
RUBEN & CO., CPA, PLC

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THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between the Office of Auditor of State, hereinafter called "Auditor" and \_\_\_\_\_, 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 Holland, Lincoln, Morrison, Owasa, and Stout and the following separate Municipal Utilities of NONE 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 Payment:

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

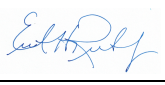
<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>130</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ _____

- 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 \$ 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. 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: OWNER  
Date: 6/23/2025

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Deputy  
Date: \_\_\_\_\_

AGREEMENT BETWEEN  
**OFFICE OF AUDITOR OF STATE**  
AND  
RUBEN & CO., CPA, PLC

---

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between the Office of Auditor of State, hereinafter called "Auditor" and \_\_\_\_\_, 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 Holland, Lincoln, Morrison, Owasa, and Stout and the following separate Municipal Utilities of NONE 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 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 \$ 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. 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  
Title: OWNER  
Date: 6/23/2025

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Deputy  
Date: \_\_\_\_\_

AGREEMENT BETWEEN  
**OFFICE OF AUDITOR OF STATE**

AND

LARRY PUMP, CPA

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 LARRY PUMP, 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 Alta Vista, Carpenter, Fertile, Floyd, and Plymouth 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 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:

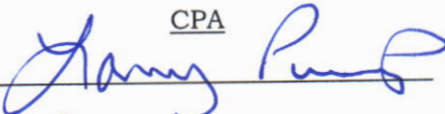
<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>190.00</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ <u>150.00</u>

- 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 \$ 20,000<sup>00</sup> for the cities of ALTA VISTA, CARPENTER, FERTILE, 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.

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

By:   
Title: OWNER  
Date: 6/18/25

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Deputy  
Date: \_\_\_\_\_



AGREEMENT BETWEEN  
**OFFICE OF AUDITOR OF STATE**

AND

Larry Pump, CPA

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 Larry Pump, 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 Dolliver, Ledyard, Rake, Ringsted, and Thompson 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 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:

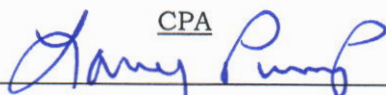
<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>190.00</u>
Manager	\$ _____
Senior	\$ _____
Staff	\$ <u>150.00</u>

- 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 \$ 25,000<sup>00</sup> for the cities of Dolliver, Ledyard, RAKE, Ringsred, and Thompson 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: Owner  
Date: 6/18/25

By: \_\_\_\_\_  
Title: Deputy  
Date: \_\_\_\_\_

AGREEMENT BETWEEN  
OFFICE OF AUDITOR OF STATE

AND  
New Eagle CPAs LLC

THIS AGREEMENT made and entered into this 5<sup>th</sup> day of June, 2025, by and between the Office of Auditor of State, hereinafter called "Auditor" and New Eagle CPAs, 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 N/A 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 Payment:

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

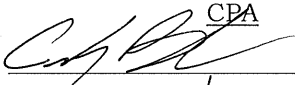
<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>200</u>
Manager	\$ <u>150</u>
Senior	\$ <u>120</u>
Staff	\$ <u>75</u>

- 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 \$ 21,973 for the cities of Andrew, Bernard, 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.

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

By:  CPA  
Title: Engagement Partner  
Date: 6/5/25

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Deputy  
Date: \_\_\_\_\_

AGREEMENT BETWEEN  
OFFICE OF AUDITOR OF STATE  
AND

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

THIS AGREEMENT made and entered into this 18<sup>th</sup> day of June, 2025, 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 Calamus, Dixon, Donahue, and Wheatland 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 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:

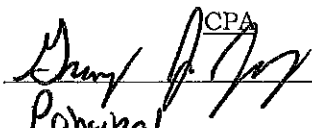
<u>Classification</u>	<u>Hourly Rate</u>
Partner	\$ <u>160</u>
Manager	\$ <u>120</u>
Senior	\$ <u>100</u>
Staff	\$ <u>80</u>

- 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 \$ 21,900 for the cities of Calamus, Oregon, Donahee, and Wheatland 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: Principal  
Date: 6/18/25

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Deputy  
Date: \_\_\_\_\_

AGREEMENT BETWEEN  
**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 "Auditor"  
and \_\_\_\_FUWY`Y? "H\ca dgcbž7D5\_\_\_\_\_, 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 Blanchard, Braddyville, Coin and Prescott 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 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>105.00</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 \$ 23,150.00 for the cities of Blanchard Braddyville, \_\_\_\_\_, \_\_\_\_\_, Coin, and \_\_\_\_\_ Prescott 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:

CPA  
By: Rachelle K. Thompson  
Title: Shareholder  
Date: June 23, 2025

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Director  
Date: \_\_\_\_\_

AGREEMENT BETWEEN  
**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 "Auditor"  
and \_\_\_\_FUWY`Y? "H\ca dgcbž7D5\_\_\_\_\_, 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 Crescent, Little Sioux, McClelland and Westphalia  
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 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>105.00</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 \$ 23,150.00 for the cities of Crescent Little Sioux, \_\_\_\_\_, \_\_\_\_\_, McClelland, and Westphalia 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:

CPA  
By: Rachelle K. Thompson  
Title: Shareholder  
Date: June 23, 2025

AUDITOR OF STATE  
By: \_\_\_\_\_  
Title: Director  
Date: \_\_\_\_\_