Executive Council of Iowa

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

July 20, 2026

Auditor Rob Sand
Auditor of State

The Executive Council, in a meeting held on this date, approved your request to employ the services of the following CPA firms to perform the periodic examinations for the cities listed below for the period ended June 30, 2026.

Firm Name	Cities Included in Agreement	Cost
Rachelle Thompson, CPA	Coulter, Dows, Geneva, Kamrar, Swaledale	$ 24,125
Leone Rouge	Badger, Rutland, Livermore, Bode, Palmer	27,830
Mauldin & Jenkins	Brunsville, Calumet, Cushing, Granville, Pierson	34,000
O'Connor Brooks	Clutier, Keystone, Masonville, Prairieburg, Quasqueton	28,900
Larry Pump, CPA	Bassett, Castalia, Rock Falls, Rudd, Waterville	22,500
Hayes & Associates	College Springs, Marne, Northboro, Randolph, Yorktown	29,000
Denman	Davis City, Kellerton, Lineville, Millerton, Promise City	39,000
Mauldin & Jenkins	Coppock, Crawfordsville, Fremont, Keswick, Kinross	25,000
Driftless CPAs	Cotter, Columbus City, Grandview, Maysville, Stockton	20,874
O'Connor Brooks	Andover, Charlotte, Delmar, Goose Lake, Lost Nation	27,900
	Total	$ 279,129

EXECUTIVE COUNCIL OF IOWA

Kristi Onstot

Kristi Onstot
Executive Secretary

cc: John McCormally, Chief of Staff, Office of Auditor of State

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834
www.auditor.iowa.gov

Rob Sand
Auditor of State

July 13, 2026

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 June 30, 2026, as required in Chapter 11 of the Code of Iowa.

Firm Name	Cities Included in Agreement	Cost
Rachelle Thompson, CPA	Coulter, Dows, Geneva, Kamrar, Swaledale	$ 24,125
Leone Rouge	Badger, Rutland, Livermore, Bode, Palmer	27,830
Mauldin & Jenkins	Brunsville, Calumet, Cushing, Granville, Pierson	34,000
O'Connor Brooks	Clutier, Keystone, Masonville, Prairieburg, Quasqueton	28,900
Larry Pump, CPA	Bassett, Castalia, Rock Falls, Rudd, Waterville	22,500
Hayes & Associates	College Springs, Marne, Northboro, Randolph, Yorktown	29,000
Denman	Davis City, Kellerton, Lineville, Millerton, Promise City	39,000
Mauldin & Jenkins	Coppock, Crawfordsville, Fremont, Keswick, Kinross	25,000
Driftless CPAs	Cotter, Columbus City, Grandview, Maysville, Stockton	20,874
O'Connor Brooks	Andover, Charlotte, Delmar, Goose Lake, Lost Nation	27,900
	Total	$ 279,129

The total reimbursement for the periodic examinations shall not be for more than $279,129. 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

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

THIS AGREEMENT made and entered into this ____________ day of ____________, 2026_, 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 Coulter, Dows, Geneva, Kamrar and Swaledale and the following separate Municipal Utilities of ___________________________________ _______for the 12 months ended June 30, 2026; 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:

Classification	Hourly Rate
Partner	$_115.00_
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 $24,125.00 for the cities of Coulter, Dows, Geneva, Kamrar, and Swaledale

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		AUDITOR OF STATE
By:	Rachelle K. Thompson	By:	
Title:	Shareholder	Title:	Director
Date:	June 19, 2026	Date:	

Agreement Between the Office of Auditor of State and the CPA

The Agreement is completed below with the firm name, the hourly rates by staff classification, and the all-inclusive not-to-exceed amount for all five cities. As required by the RFP, the original and one copy of this Agreement will be manually signed by a partner of LRMC and submitted with the proposal. The staffing classifications used in this Agreement correspond to the contract-required classifications of Partner, Manager, Senior, and Staff, as mapped in Section F of this proposal.

AGREEMENT BETWEEN
OFFICE OF AUDITOR OF STATE
AND
Leone Rouge Management Consultants, LLC

THIS AGREEMENT made and entered into this ___________ day of ___________, 20__, by and between the Office of Auditor of State, hereinafter called "Auditor" and Leone Rouge Management Consultants, 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 Badger, Rutland, Livermore, Bode, and Palmer and the following separate Municipal Utilities of____for the 12 months ending June 30, 2026; 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.

1

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	$ 175
Manager	$ 140
Senior	$ 110
Staff	$ 85

   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 $27,830 for the cities of Badger, Rutland, Livermore, Bode, and Palmer 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		AUDITOR OF STATE
By:	Daphne Branche	By:	
Title:	Managing Principal	Title:	Deputy
Date:	July 1, 2026	Date:	

2

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

Mauldin & Jenkins

THIS AGREEMENT made and entered into this 6th day of July, 20 26, by and between the Office of Auditor of State, hereinafter called "Auditor" and Mauldin & Jenkins, 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 Brunsville, Calumet, Cushing, Granville, and Pierson and the following separate Municipal Utilities of ______________________________ for the 12 months ending June 30, 2026; 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:

Classification	Hourly Rate
Partner	$ 210
Manager	$ 185
Senior	$ 160
Staff	$ 160

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 $ 34,000 for the cities of Brunsville, Calumet, Cushing, Granville, and Pierson 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		AUDITOR OF STATE
By:	David Irwin	By:	
Title:	Partner	Title:	Deputy
Date:	July 6, 2026	Date:	

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

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

THIS AGREEMENT made and entered into this 13th day of July, 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 Clutier, Keystone, Masonville, Prairieburg, and Quasqueton and the following separate Municipal Utilities of ____________ for the 12 months ending June 30, 2026; 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	$ 180
Manager	$ 140
Senior	$ 120
Staff	$ 90

   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 $ 28,900 for the cities of Clutier, Keystone, Masonville, Prairieburg, and Quasqueton 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		AUDITOR OF STATE
By:	[signature]	By:	
Title:	Principal	Title:	Deputy
Date:	6/18/26	Date:	

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

Larry Pump, CPA

THIS AGREEMENT made and entered into this 29th day of June, 2026, 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 Bassett, Castalia, Rock Falls, Rudd, and Waterville and the following separate Municipal Utilities of ______ for the 12 months ending June 30, 2026; 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:

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 $22,500.00 for the cities of Bassett, Castalia, Rock Falls, Rudd, and Waterville 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		AUDITOR OF STATE
By:	Harry Pump	By:	
Title:	Owner	Title:	Deputy
Date:	6/29/26	Date:	

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

Hayes & Associates, L.L.C

THIS AGREEMENT made and entered into this 13th day of July, 2026, by and between the Office of Auditor of State, hereinafter called "Auditor" and Hayes & Associates, L.L.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 College Springs, Marne, Northboro, Randolph, and Yorktown and the following separate Municipal Utilities of N/A for the 12 months ending June 30, 2026; 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:

Classification	Hourly Rate
Partner	$ 290
Manager	$ 190
Senior	$ 155
Staff	$ 120

   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 $ 29,000 for the cities of College Springs, Marne, Northboro, Randolph, and Yorktown 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		AUDITOR OF STATE
By:	Bryan Brockemier	By:	
Title:	Partner, Hayes & Associates, LLC	Title:	Deputy
Date:	July 13, 2026	Date:	

AGREEMENT BETWEEN

Office of Auditor of State

AND

Denman CPA LLP

THIS AGREEMENT made and entered into this 26TH day of June, 2026 , 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 Davis City, Kellerton, Lineville, Millerton, and Promise City for the 12 months ended June 30, 2026; 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	Hourly Rate
Partner	$295 - $350
Manager	$225 - $275
Supervisor	$180 - $225
Senior	$140 - $180
Staff	$115 - $140

    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 $39,000 for the cities of Davis City, Kellerton, Lineville, Millerton, and Promise City 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	AUDITOR OF STATE
By ______________	By ______________
Title Partner	Title ______________
Date June 26, 2026	Date ______________

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

Mauldin & Jenkins

THIS AGREEMENT made and entered into this 6th day of July, 20 26, by and between the Office of Auditor of State, hereinafter called "Auditor" and Mauldin & Jenkins, 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 Coppock, Crawfordsville, Fremont, Keswick, and Kinross and the following separate Municipal Utilities of ______________________ for the 12 months ending June 30, 2026; 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:

Classification	Hourly Rate
Partner	$ 210
Manager	$ 185
Senior	$ 160
Staff	$ 160

   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 for the cities of Coppock, Crawfordsville, Fremont, Keswick, and Kinross 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		AUDITOR OF STATE
By:	David Irwin	By:	
Title:	Partner	Title:	Deputy
Date:	July 6, 2026	Date:	

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

Driftless CPAs & Business Advisors LLC

THIS AGREEMENT made and entered into this 2nd day of July, 2026, by and between the Office of Auditor of State, hereinafter called "Auditor" and Driftless CPAs & Business Advisors 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 Cotter, Columbus City, Grandview, Maysville, and Stockton for the 12 months ending June 30, 2026; 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:

Classification	Hourly Rate
Partner	$ 200
Manager	$ 150
Senior	$ 120
Staff	$ 75

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 $20,874 for the cities of Cotter, Columbus City, Grandview, Maysville, and Stockon 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	AUDITOR OF STATE
By: [signature]	By:
Title: President	Title: Deputy
Date: 7/2/26	Date:

AGREEMENT BETWEEN

OFFICE OF AUDITOR OF STATE

AND

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

THIS AGREEMENT made and entered into this 13th day of July, 2026, 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 Andover, Charlotte, Delmar, Goose Lake, and Lost Nation and the following separate Municipal Utilities of __________ for the 12 months ending June 30, 2026; 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	$ 180
Manager	$ 140
Senior	$ 120
Staff	$ 90

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 $ 27,900 for the cities of Andover, Charlotte, Delmar, Goose Lake, and Lost Nation 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		AUDITOR OF STATE
By:	[signature]	By:	
Title:	Principal	Title:	Deputy
Date:	6/18/26	Date:	