



CITY OF MARSHALL AGENDA ITEM REPORT

Presenter:	E.J. Moberg												
Meeting Date:	Tuesday, August 12, 2025												
Category:	CONSENT AGENDA												
Type:	ACTION												
Subject:	Consider Quote for Auditing Services for Year-Ends 2025, 2026 and 2027												
Background Information:	<p>Our auditing services agreement from BerganKDV was completed upon issuance of the audited 2024 financial statements. BerganKDV became the City’s auditors starting with year-end 2019.</p> <p>Finance staff have communicated with four firms about obtaining a quote for audits of 2025, 2026 and 2027.</p> <p>Quotes were received from BerganKDV, CliftonLarsonAllen, Abdo and Eide Bailly. The 3-year total cost for audit services, including technology fees and/or one-time set-up fees [Single Audit(s), if applicable, are additional fees] are as follows:</p> <table><tr><td>BerganKDV</td><td>\$149,800</td><td>[\$4,000 to \$6,000 per major federal program]</td></tr><tr><td>CliftonLarsonAllen</td><td>\$155,400</td><td>[\$6,000 for 1 major program and \$4,000 for each additional major program required to be tested]</td></tr><tr><td>Abdo</td><td>\$162,000</td><td>[\$5,800/\$6,000/\$6,200 per major program over the 3 yrs]</td></tr><tr><td>Eide Bailly</td><td>\$172,050</td><td>[\$7,000/\$7,400/\$7,800 for 1 major program and \$6,000 for each additional major program tested]</td></tr></table> <p>Included in the agenda packet is the information received from the firms providing the 2 lowest quotes.</p> <p>While the 3-year total cost for audit services from CliftonLarsonAllen (CLA) is \$5,600 higher than the quote from BerganKDV, staff recommends Council accept the quote from CLA.</p>	BerganKDV	\$149,800	[\$4,000 to \$6,000 per major federal program]	CliftonLarsonAllen	\$155,400	[\$6,000 for 1 major program and \$4,000 for each additional major program required to be tested]	Abdo	\$162,000	[\$5,800/\$6,000/\$6,200 per major program over the 3 yrs]	Eide Bailly	\$172,050	[\$7,000/\$7,400/\$7,800 for 1 major program and \$6,000 for each additional major program tested]
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Fiscal Impact:	<p>For comparative purposes, amounts paid for 2019 through 2022 were:</p> <p>2019 \$34,200 (included Single Audit)</p> <p>2020 \$35,170 (included Single Audit)</p> <p>2021 \$36,170 (included Single Audit)</p> <p>2022 \$35,200</p> <p>2023 \$46,900 (included Single Audit)</p> <p>2024 \$54,900 (included Single Audit of 2 programs)</p> <p>Recommended quote to accept from CliftonLarsonAllen for audit services:</p> <p>2025 \$48,300 - includes audit & technology fees, Single Audit (if applicable) is additional fee</p> <p>2026 \$51,450 - includes audit & technology fees, Single Audit (if applicable) is additional fee</p> <p>2027 \$55,650 - includes audit & technology fees, Single Audit (if applicable) is additional fee</p>												

Alternative/ Variations:	Accept one of the other quotes. Not recommended by finance.
Recommendations:	Accept the proposal from CliftonLarsonAllen for audits of years 2025, 2026 and 2027.