

## ATTACHMENT B - Proposal Cover Sheet

### OFFEROR INFORMATION

This form shall be the cover page for the offeror's proposal. In the space provided, enter the requested offeror identification information. Use this form to indicate your acknowledgement of the response conditions. Proposals must be signed by a company officer empowered to bind the company.

RFP Number:	2021-Audit Svcs
RFP Name:	Independent Audit Services
Offeror Name:	Altman, Rogers & Co.
Mailing Address:	3000 C Street, Suite 201, Anchorage, Alaska 99503
Telephone:	907-274-2992
Fax:	907-274-2993
Feder Tax ID:	92-0143182
AK Business License #:	161807
Contact Name:	Donald L. Hanni
Title:	Principal
E-Mail Address:	donaldh@altrogco.com
Alternate Phone:	907-644-0233

### PROPOSAL CERTIFICATION:

BY SIGNATURE ON THIS PAGE, THE OFFEROR HEREBY CERTIFIES THAT ALL INFORMATION PROVIDED IS TRUE AND SERVES TO BIND THE OFFEROR TO THE PROVISIONS OF THE REQUEST FOR PROPOSALS.

*Donald L Hanni*

12/15/21

SIGNATURE

DATE

Principal

TITLE

# Altman, Rogers & Co.

CERTIFIED  
PUBLIC  
ACCOUNTANTS

December 15, 2021

Nickie Crowe, Finance Director  
City of Nome  
Finance Department  
P.O. Box 281  
102 Division Street  
Nome, Alaska 99762

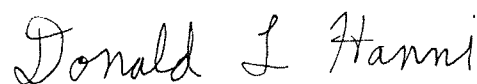
Dear Ms. Crowe:

Altman, Rogers & Co. is pleased to submit this proposal to the City of Nome (the "City") for independent audit services for the fiscal years ending June 30, 2022, 2023, and 2024, with two one-year options to renew the contract. The principals of our Alaskan-based firm are certified public accountants experienced in auditing governmental and non-profit entities in the State of Alaska. Over the past thirty (30) years, we have provided accounting and auditing services to many governmental entities throughout the State of Alaska and many of these entities operate programs such as that of the City. We currently provide audit services to the City and have done so for the past 13 years. Due to our extensive experience working with the City and its management we have been able to design an efficient and effective audit. A long term relationship with your independent auditors is important to maintain audit efficiencies.

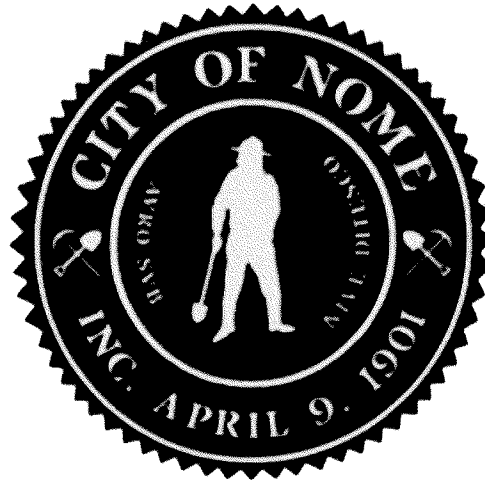
Our examination of the City of Nome will include substantial principal involvement. The principals are available during the audit process as well as during the year to answer technical questions or put on seminars for the implementation on new GASB standards. The principals are actively involved with our engagements, enabling us to make timely decisions on all matters affecting the examination. We feel that this practice enables us to provide the City with the highest quality services and also gives us the opportunity to propose a reasonable fee for the services requested. Altman, Rogers & Co. is independent of the City of Nome.

The remainder of this proposal provides detailed information about the team we will assign to the engagement, our understanding and approach of the services to be provided, and the required time schedule. We understand that the City utilizes multiple accounting systems to meet inter-departmental needs. We wish to again express our appreciation for the opportunity to present our proposal to serve as independent auditors to the City of Nome. We would welcome the opportunity to meet with the City anytime to discuss our proposal in detail and answer any questions which may arise. The authorized representative for Altman, Rogers & Co. is:

ALTMAN, ROGERS & CO.



Donald Hanni, CPA  
Principal



## **Proposal to Provide Independent Audit Services**

### **RFP 2021-Audit Svcs**

***For the Fiscal Years Ending June 30, 2022, 2023, and 2024  
With Option Years Ending June 30, 2025 and 2026***

Altman, Rogers & Co.  
3000 C Street N., Suite 201  
Anchorage, AK 99503  
(907) 274-2992

Contact Person:

Donald Hanni, CPA  
Principal

December 15, 2021

***Altman, Rogers  
& Co.*** | CERTIFIED  
PUBLIC  
ACCOUNTANTS

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## SECTION 1: FIRM'S EXPERTISE AND QUALIFICATIONS



### FIRM INFORMATION

**Altman, Rogers & Co. is the largest locally owned CPA firm in Alaska. We have offices in Anchorage, Soldotna and Juneau. We have fifty (50) employees located throughout Alaska. Our principals and professional staff are actively involved in the Alaskan community.**

The Firm was established in January 1991 by Timothy G. Altman and Karen I. Rogers. The Firm consists of seven (7) principals and fifty (50) professional and administrative staff. The Firm is a regionally recognized public accounting firm. The principals have extensive experience working with governmental entities and State and Federal agencies. We are authorized to use the term "certified public accountants" as set forth by Alaska Statute 08.04.

The City of Nome's (the City) engagement will be staffed with personnel from our Anchorage office. All professional staff meet or exceed the minimum professional requirement for continuing education each year for audit and attest engagements.

### WHY CHOOSE ALTMAN, ROGERS & CO.

Altman, Rogers & Co.'s governmental sector professional employees have an in-depth knowledge and understanding of applicable governmental rules and regulations. We currently audit over seventy (70) governmental organizations, many of which have similar activities as the City of Nome. The City is a current audit client of our firm. Because of our history with the City and its management we are able to provide an efficient audit. With every new client there is a learning curve while if you choose Altman, Rogers & Co. there is no learning curve.

Due to our direct involvement over the past several years with state and federal agencies, we are current with compliance issues. As part of our commitment to quality we remain abreast of the latest developments concerning governmental accounting, including the implementation of GASB standards.

Based upon our engagement structure, clients receive management level attention to their problems and needs. Staff assignments are arranged to provide continuity of service by key personnel. As a part of the engagement there will be substantial involvement of the engagement principal, Donald Hanni, who will be available to provide timely consulting services to the City on any technical matters.

## **SECTION 1: FIRM'S EXPERTISE AND QUALIFICATIONS (CONTINUED)**

### **INFORMATION TECHNOLOGY SYSTEMS**

We are a paperless CPA firm. This means that all facets of the audit, work programs, client prepared material, continuing (permanent) files, and original client documentation are either created in electronic medium or scanned and saved in electronic medium. As a paperless firm, we demonstrate competence in auditing computerized systems.

Each of our audit staff has the newest-generation laptops and portable scanners. We make a significant investment in technology that is at the top of our industry. We have found that the benefit has been significant, with more efficient processes and less impact on our clients.

The City depends heavily on information processing. Because of the significance of electronic data processing to daily operations, management needs assurance that data processing controls are adequate and operating effectively.

We utilize numerous audit related software including Creative Solutions Accounting, PPC (all FASB, AICPA, GASB pronouncements and other publications that are available), industry-specific audit planning and work program tools, and the powerful analytical tools available in Excel, to minimize the manual effort involved in routine procedures required in our audits performed in accordance with generally accepted auditing standards.

We use TopCAATs software to aid in our computer audits. TopCAATs performs up to 26 different standardized but configurable tests on a single report quickly and efficiently, highlighting anomalies that will be used as part of our audit approach.

Clients securely submit electronic audit materials via ShareFile to our Firm.

### **LOCAL GOVERNMENT EXPERIENCE**

Our firm is accustomed to the issues faced by local governments in the State of Alaska. We pride ourselves on the flow of communication between the firm and each level of government, from the City to the state and federal governments. The audit principal assigned to the engagement, Donald Hanni, has over fifteen years' experience working with Alaskan governments. We have combined experience of over one-hundred (100) years auditing local governments including cities and boroughs.

### **GASB PRONOUNCEMENTS**

All of our staff complete at least 40 hours of CPE each year. We use these classes to stay up-to-date on the latest GASB pronouncements. The City is required to implement GASB Statement Numbers 83, 84, 88, and 90 for the fiscal year ending June 30, 2021. As part of the current audit we will assist management with the implementation of all applicable standards. We have already assisted over forty (40) governmental entities implement GASB Standard No. 88. In the coming years the City will be required to implement at least three additional GASB Standards and we are committed to assisting management with the implementation. We will accomplish this by making sure City management is aware of the specific requirements of each Statement and how it will affect the City operations.

## SECTION 1: FIRM'S EXPERTISE AND QUALIFICATIONS (CONTINUED)

### ABILITY TO MEET DEADLINES

We understand the frustrations of an audit firm not meeting stated deadlines. We commit that we will meet the City's deadlines as well as shorten the amount of time needed in the field. Our experience with other governmental audits has enables us to fine-tune our audit process. This translates to a smooth and more efficient audit for the City while meeting the City's deadlines and keeping our fees at a reasonable rate.

### BENEFITS OF A LONG TERM PROFESSIONAL RELATIONSHIP

We are the current audit firm for the City of Nome. We view the relationship between Altman, Rogers & Co. and our clients as a long-lasting one and believe that we provide excellent professional services with reasonable fees. There are many compelling reasons which make rotation of auditors unattractive as described in the following paragraphs:

#### Decreased Risk

The AICPA Commission on Auditors' Responsibilities (Cohen Commission, 1978), the National Commission on Fraudulent Financial Reporting (Treadway Commission, 1987) and the Securities Exchange Commission (2003 report to Congress) have inferred that the frequency of substandard audits increases as auditor tenure decreases. In fact, a substantial body of academic literature has accumulated that testifies to the direct relationship between the length of auditor tenure and the increased discovery of material financial statement errors. It is also noteworthy that private-sector regulators view changes in auditors with great caution. The SEC, for example, requires immediate notification when a publicly held company changes auditors, suggesting that such action is a possible "red flag" to the investment community.

#### No "Learning Curve"

The reason for the correlation between audit quality and auditor tenure seems to be the "learning curve." Simply put, a new auditor must expend time, energy, and money to effectively learn about the client and its business. The academic literature supports this conclusion. A number of studies have pointed to the "learning curve" effect.

#### Secure the Best Firm

It is not in the interest of any organization to risk the loss of the best firm in its industry for the sake of arbitrary rotation. The only way to ensure that the very best firm in auditing is selected - or - more relevantly, kept - is to guarantee that no firm is arbitrarily excluded from the procurement process simply because of a long-standing and incumbent record of prior service.

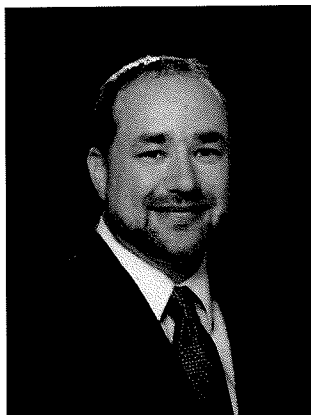
#### Cost Savings

The investment of management's time and expense in the procurement process, as well as the subsequent "learning curve," most often exceeds any actual cost benefits that might accrue from engaging a new auditor. In fact, the lowest cost comes from retaining an auditor, not replacing it with a new one who charges a lower initial fee. It costs an agency considerable expense when its personnel have to spend time explaining organizational structures, systems, and data to new auditors.

#### Stability in an Environment of Change

The rotation of audit firms often adds unnecessarily to the many significant changes that are already required for an organization to remain healthy and competitive. Governments' management team continues to face significant challenges in the future. Stability of audit firms will help you manage that.

## SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM



### **DONALD L. HANNI, CPA (AUDIT PRINCIPAL)**

Mr. Hanni is a licensed CPA by the State of Alaska (Certificate #2404). Mr. Hanni is an audit Principal in our Anchorage office responsible for review of financial reports and audit fieldwork. Mr. Hanni graduated from Montana State University with a Bachelor's Degree in Business and a Master's Degree in Accounting. He is a member of the American Institute of Certified Public Accountants (AICPA) the Alaska Society of Certified Public Accountants and the Governmental Finance Officers Association.

Mr. Hanni has many years of experience working with governmental organizations, including cities and school districts. He works on financial statement audits as well as compliance audits in accordance with federal and state requirements. He has been a guest speaker at several nonprofit and governmental organizations, where he has given speeches on the latest FASB and GASB updates as well as federal administrative and compliance requirements.

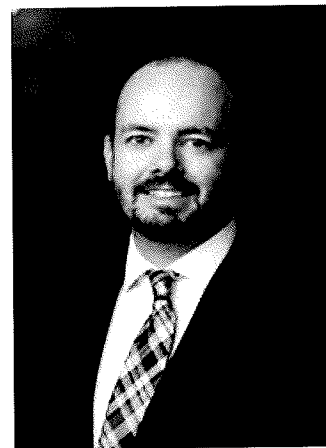
Within the last few years, Mr. Hanni has been involved in the following **governmental** audits listed below:

Akutan, City of  
Dillingham, City of  
Kodiak, City of  
Kodiak Island Borough

Lake and Peninsula Borough  
Nome, City of  
Northwest Arctic Borough  
Whittier, City of

### **GRANT R. TODD, CPA (QUALITY CONTROL PRINCIPAL)**

Mr. Todd is a licensed CPA by the State of Alaska (Certificate #2621). Mr. Todd is an Audit Principal in our Anchorage office responsible for review of financial reports and audit fieldwork. He joined Altman, Rogers & Co. in July 2004. He has many years' experience working with governmental organizations, including financial statement audits as well as compliance audits in accordance with federal and state requirements. He has also assisted several municipal governments with meeting the requirements to obtain the Certificate of Achievement for Excellence in Financial Reporting. He is a member of the AICPA, the Alaska Society of Certified Public Accountants, the Governmental Finance Officers Association, and Association of Local Government Auditors. Mr. Todd graduated from Montana State University – Bozeman in 2004 with a Bachelor's Degree in Business Administration, concentration in Accounting.



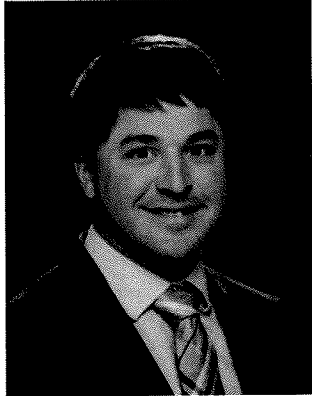
Within the last few years, Mr. Todd has been involved in the following **governmental** audits listed below:

Seward, City of  
King Cove, City of  
Kodiak, City of  
Kodiak Island Borough

Lake and Peninsula Borough  
Metlakatla Indian Community  
Valdez, City of  
Whittier, City of



## SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)



### **GAVIN SCHULTZE (SUPERVISOR)**

Mr. Schultze joined Altman, Rogers & Co. in August 2012. Mr. Schultze has a Bachelor of Arts Degree in Finance/Accounting and a Masters of Professional Accountancy (MPAC). He graduated from the Montana State University in May, 2012. Mr. Schultze is responsible for financial statement report writing and audit field work.

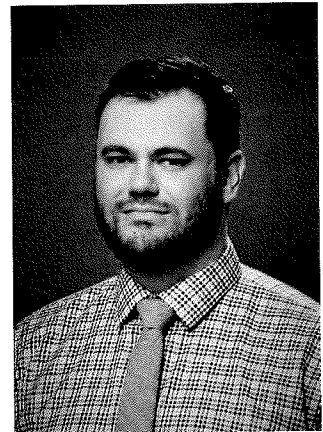
Within the last few years, Mr. Schultze has been involved in the following **governmental** audits listed below:

Akutan, City of  
Bethel, City of  
Dillingham, City of  
Galena, City of

Kodiak, City of  
Kodiak Island Borough  
Lake and Peninsula Borough  
Nome, City of

### **JUSTIN GARDNER, CPA (SENIOR ACCOUNTANT)**

Mr. Gardner is a licensed CPA by the State of Alaska (Certificate #173085). Mr. Gardner joined Altman, Rogers & Co. in August 2017. Mr. Gardner has a Master's of Accountancy and a Bachelor of Arts Degree in Professional Accountancy. He graduated from Idaho State University in May 2017. Mr. Gardner is responsible for financial statement report writing and audit field work.

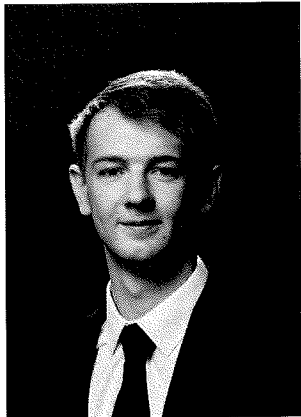


Within the last few years, Mr. Gardner has been involved in the following **governmental** audits listed below:

King Cove, City of  
Nome, City of  
Eklutna, Native Village of  
Seldovia, City of

Metlakatla Indian Community  
Bethel, City of  
Dillingham, City of  
Galena, City of

## SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)



**JORDAN WHITE, CPA (SENIOR ACCOUNTANT)** – Mr. White is a licensed CPA by the State of Alaska (Certificate #185720). Mr. White joined Altman, Rogers & Co. in October, 2019. Mr. White has a Bachelor of Arts Degree in Professional Accountancy. He graduated from Winona State University in December 2018. Mr. White is responsible for financial statement report writing and audit field work.

Within the last few years, Mr. White has been involved in the following **governmental** audits listed below:

Bethel, City of  
Dillingham, City of  
Galena, City of  
King Cove, City of

Metlakatla Indian Community  
Lake and Peninsula Borough  
Nome, City of  
Sun'aq Tribe of Kodiak

### **LONG LAM (IN-CHARGE ACCOUNTANT)**

Mr. Lam joined Altman, Rogers & Co. in January 2020. Mr. Lam has a BBA Degree in Professional Accountancy, minoring in Economics and a M.S. Degree in Accountancy. He graduated from the University of Alaska Anchorage and Western Governor's University in 2017 and 2019, respectively. He is a member of the AICPA. Mr. Lam is responsible for financial statement report writing and audit field work.

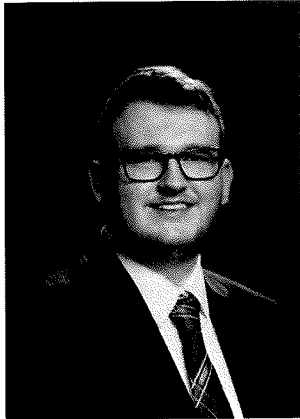


Within the last few years, Mr. Lam has been involved in the following **governmental** audits listed below:

Lake and Peninsula Borough  
Nome, City of  
Valdez, City of  
Utqiagvik, City of

Metlakatla Indian Community  
King Cover, City of  
Kodiak Island Borough  
Seldovia, City of

## SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)



### **BLAKE SHELLBERG (IN-CHARGE ACCOUNTANT)**

Mr. Shellberg joined Altman, Rogers & Co. in June 2020. He has a Bachelor's Degree in Professional Accountancy. He graduated from the Davenport University in December 2019. He is a member of The National Society of Leadership and Success. Mr. Shellberg is responsible for financial statement report writing and audit field work.

Within the last few years, Mr. Shellberg has been involved in the following **governmental** audits listed below:

Galena, City of  
Bethel, City of  
King Cove, City of  
Nome, City of

Houston, City of  
Kodiak Island Borough  
Valdez, City of  
Seward, City of

### **POLICY NOTIFICATION OF CHANGES IN KEY PERSONNEL**

The audit team assigned to this engagement will be composed of 7 individuals experienced in governmental auditing and accounting including members of the team assigned to the City's engagement. Team members will serve continuously throughout the engagement to maximize understanding between the audit team and the City's management team. Any changes to staff will be approved by the management of the City of Nome. It is also our understanding that any such requests by the City will result in no additional cost or fees. The primary audit team assigned to the engagement will be comprised of CPAs. The audit principal is a CPA who has worked extensively with governmental entities and has fifteen (15) years of governmental audit experience, ranging from small to large cities and boroughs. As a firm we also audit 37 school districts and over 30 councils throughout the state.

### **COMMITMENT TO CONTINUITY AND QUALITY OF STAFF**

We believe there are significant benefits to Altman, Rogers & Co. and to our clients in maintaining diversity and quality of staffing, and we do whatever we can to achieve that objective. While some staff turnover is inherent in the public accounting profession, our close partner involvement minimizes the impact to our clients. The hallmark of Altman, Rogers & Co.'s client service remains the same – to provide active, personal, and high level partner involvement.

Further, as a matter of policy, our Altman, Rogers & Co.'s offices do not require systematic staff rotation, eliminating the concern about repeated learning curves. It is our goal, however, to foster career growth, encouraging staff members to take on increasing levels of professional responsibility within the scope of each engagement. As promotions occur, we try to maintain staff assignments within the engagement team in order to assure the client of continuity and consistency.

## SECTION 2: QUALIFICATIONS/EXPERIENCE OF AUDIT TEAM (CONTINUED)

### CONTINUING PROFESSIONAL EDUCATION

All of our staff complete at least 40 hours of continuing professional education (CPE) each year. Our staff complete over 20 hours of industry specific training. Staying ahead of GASB changes and impacts to our clients is vital as we serve many governmental entities throughout Alaska.

Revised Guidance for Assessing and Responding to F/S Audit Risk	2021	Donald Hanni, Grant Todd, Blake Shellberg
New OMB Guidance for Federal Awards	2020	Donald Hanni, Grant Todd, Gavin Schultze, Justin Gardner, Jordan White, Long Lam
Single Audits Under OMB's Uniform Guidance	2020	Gavin Schultze, Justin Gardner
Fraud Risk in Governmental and Not-For-Profit Organizations	2021	Gavin Schultze, Justin Gardner
Applying the Uniform Guidance Audit Requirements	2020	Donald Hanni, Grant Todd, Jordan White
Common Deficiencies with SLG Reports	2020	Donald Hanni, Grant Todd, Jordan White
Internal Control in a Single Audit, Part 2 (continued from Session 26)	2020	Donald Hanni, Grant Todd
Advanced Single Audit Issues	2020, 2019	Donald Hanni, Justin Gardner
Implementation of the UG: Cost Principles and Administrative Requirements	2020	Donald Hanni, Grant Todd
Ethics and Professional Conduct for Alaska CPAs	2021, 2020, 2019	Donald Hanni, Grant Todd, Jordan White
Single Audits: The Uniform Guidance and Related Implementation Challenges	2019	Donald Hanni, Grant Todd
UGG Cost Principles and Administrative Requirements	2019	Donald Hanni, Gavin Schultze
Testing of Internal Control and Compliance in a Single Audit- Part 1 & 2	2019	Donald Hanni, Justin Gardner
Applying the Uniform Guidance for Federal Awards in Your Single Audits	2021, 2020	Donald Hanni, , Grant Todd, Gavin Schultze
Governmental and Nonprofit Update	2019	Gavin Schultze, Justin Gardner
Yellow Book Auditing NFPs and Government Agencies- Advanced	2019	Gavin Schultze, Justin Gardner
Auditing Nonprofit Organizations and Governmental Entities	2021, 2020, 2019	Gavin Schultze, Justin Gardner, Jordan White, Long Lam, Blake Shellberg
Advanced Government Accounting Topics and Issues	2020	Donald Hanni, Grant Todd, Gavin Schultze, Justin Gardner, Blake Shellberg
Reporting Deficiencies of Governments	2020	Donald Hanni, Grant Todd, Long Lam
Accounting and Auditing of State and Local Governments	2021, 2019	Donald Hanni, Grant Todd, Gavin Schultze, Justin Gardner, Blake Shellberg,

## SECTION 3: EXPERIENCE WITH SIMILAR OTHER GOVERNMENT ENTITIES AND REFERENCES

Altman Rogers & Co. serves as the independent audit firm for more than seventy (70) governmental organizations throughout Alaska making us uniquely qualified to serve the City of Nome. The following list is a sample of similar clients to whom we have demonstrated the breadth of our experience. For each client listed below, Altman Rogers & Co. performed the financial statement audit within the last three (3) years. Our firm affirms that we do not have a record of substandard audit work. We are the current audit firm for the City of Nome.

CLIENT	CURRENT CLIENT	YEARS PROVIDED	CONTACT PERSON	PHONE NUMBER	EMAIL ADDRESS
Akutan, City of	Yes	7	Bobby Joe Kramer, Finance Director	777-1646	bj.kramer@akutanak.us
Aleknagik, City of	Yes	6	Kay Andrews, Mayor	842-2528	Mayor@AleknagikAK.gov
Bethel, City of	No	6	Kristine Blake, CFO	543-2047	finance@cityofbethel.net
Dillingham, City of	Yes	6	Tod Larson, City Manager	842-5225	manager@dillinghamak.us
Egegik, City of	Yes	10	Bill Yost, City Administrator	233-2400	cityofegegik@outlook.com
Galena, City of	Yes	6	Shanda Huntington, City Manager	656-1301	shuntington@cityofgalena.org
Hoonah, City of	Yes	28	Billy Miller, Treasurer	945-3663	finance@cityofhoonah.org
Houston, City of	Yes	8	Sonya Pevan (Dukes), City Clerk	892-6869	spevan@houston-ak.gov
Hydaburg, City of	Yes	15	Natasha Peele, City Administrator	285-3761	cityhydaburg@gmail.com
Kake, City of	Yes	12	Rudy Bean, City Manager	785-3804	citymanager@cityofkake.org
King Cove, City of	Yes	5	Amber Jusefowytch, Administrator	274-7573	amberj@kingcoveak.org
Kodiak, City of	Yes	4	Julie Liew, Finance Director	486-8659	jliew@city.kodiak.ak.us
Kodiak Island Borough	Yes	13	Dora Cross, Finance Director	486-9320	dcross@kodiakak.us
Lake and Peninsula Borough	Yes	28	Mark Stahl, Finance Director	246-3421	finance@lakeandpen.com
Metlakatla Indian Community	Yes	12	Myranell Bergtold, Finance Director	886-4441	myranell@metlakatla.com
Metlakatla Power and Light	Yes	12	Jim Yockey, General Manager	886-4451	Jim.Yockey@bakertilly.com
Nome, City of	Yes	13	Nickie Crowe, Finance Director	443-6620	NCrowe@nomealaska.org
Northwest Arctic Borough	Yes	1	Angie Sturm, Treasurer	412-2103	asturm@nwabor.org
Ouzinkie, City of	Yes	6	Linda Getz, City Clerk	680-2209	Linda.getz@ouzinkie.city
Pelican, City of	Yes	18	Walt Weller, Mayor	735-2202	mayorweller@pelicancity.org
Seldovia, City of	Yes	5	Rachel Friedlander, City Manager	234-7643	citymanager@cityofseldovia.com
Seward, City of	Yes	2	Sam Hickok, Finance Director	224-4047	shickok@cityofseward.net
Tanana, City of	Yes	10	Jeff Weltzin, City Manager	978-5848	jefferyweltzin@gmail.com
Tanana Chiefs Conference	Yes	5	Ben Shilling, Deputy Financial Officer	452-8251	ben.shilling@tananachiefs.org
Unalakleet, City of	Yes	3	David Hanson, Interim City Manager	624-3532	counk@alaskan.com
Valdez, City of	Yes	15	Brian Carlson, Finance Director	835-4313	Brusher@valdez.gov
Whittier, City of	Yes	5	Kris Erchinger, Finance Director	472-2327	kerchinger@whittieralaska.gov

## **SECTION 3: EXPERIENCE WITH SIMILAR OTHER GOVERNMENT ENTITIES AND REFERENCES (CONTINUED)**

### **REFERENCES**

For additional information concerning our firm, please contact the individuals listed below.

#### **KODIAK, CITY OF**

Contact Julie Liew, Finance Director  
Phone 907-486-8659  
Email [jliew@city.kodiak.ak.us](mailto:jliew@city.kodiak.ak.us)

#### **AKUTAN, CITY OF**

Contact Bobby Jo Kramer, Finance Director  
Phone 907-777-1646  
Email [bjkramer@akutanak.us](mailto:bjkramer@akutanak.us)

#### **NORTHWEST ARCTIC BOROUGH**

Contact Angie Sturm, Treasurer  
Phone 907-412-2103  
Email [ASTurm@nwabor.org](mailto:ASTurm@nwabor.org)

## SECTION 4: OTHER INFORMATION

### QUALITY CONTROL

The quality of our work is key to our success and we have made a number of investments to ensure our professional services are performed to a high level of quality in accordance with Altman, Rogers & Co.'s policies and applicable professional and regulatory standards. These investments include approved continuing education for all staff, quality control and review of the firm's auditing practice, and continuing support of professional organizations.

Under the guidelines established and controlled by the AICPA, Altman, Rogers & Co.'s audits, working papers, reports and all other areas concerning quality control are reviewed and examined through the AICPA peer review process and Altman, Rogers & Co.'s annual internal inspection policy. A copy of our latest AICPA peer review letter from 2019 is included as Attachment "B". It is also important to note that we have received clean/pass peer review reports since the peer review program began.

During years in which an external peer review is not performed Altman, Rogers & Co. conducts internal inspection. This inspection process is rigorous and incorporates all auditing standards, rules, regulations, accounting processes, as well as adherence to internal policies and procedures. The results of the internal inspection are compiled across the firm and new trainings and workpaper templates are developed to immediately resolving any noted deficiencies or areas or weakness.

Our Firm has not been subject to any disciplinary action in the past three years nor has it had any audit-related contractual disputes.

## SECTION 5: AUDIT APPROACH

The scope of the services to be provided is as follows:

- ❖ Perform the annual financial statement audit for the fiscal years ending June 30, 2022, 2023, and 2024, with two one-year options, in accordance with generally accepted auditing procedures and standards as developed by the American Institute of Certified Public Accountants and perform compliance audits as required by the federal and state government. Our audit will be a single audit conducted in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, and will include tests of the accounting records of the City and other procedures we consider necessary to enable us to express an opinion on whether the financial statements are fairly presented in conformity with accounting principles generally accepted in the United States of America, and to report on the City's compliance with laws and regulations and internal control as required for a single audit.
- ❖ Perform the annual GASB 34 conversion of the City's financial statements needed to meet the requirements of GASB Statement No. 34.
- ❖ Perform the annual GASB 68 and 75 reconciliations for the financial statements needed to meet the requirements of GASB 68 and 75.
- ❖ Provide the required supplementary information for the City Share of Pension/OPEB Liabilities and Contributions for PERS.
- ❖ Review the internal controls and accounting cycles of the City as we deem necessary and prepare a Letter to the Governing Board noting internal control weaknesses and our recommendations for improvement. The Letter to the Governing Board will address those areas essential for sound financial control and those upon which we feel the City can improve.
- ❖ Be available to the City throughout the year to assist with accounting, budgeting, and financial matters. We will assist management with implementing new GASB standards.
- ❖ Provide weekly progress reports during the course of the audit to the City's Finance Director.
- ❖ Participate in pre- and post-audit conferences and progress report meetings as requested by the City.
- ❖ Present the financial statements and the Letter to the Governing Board to the City.

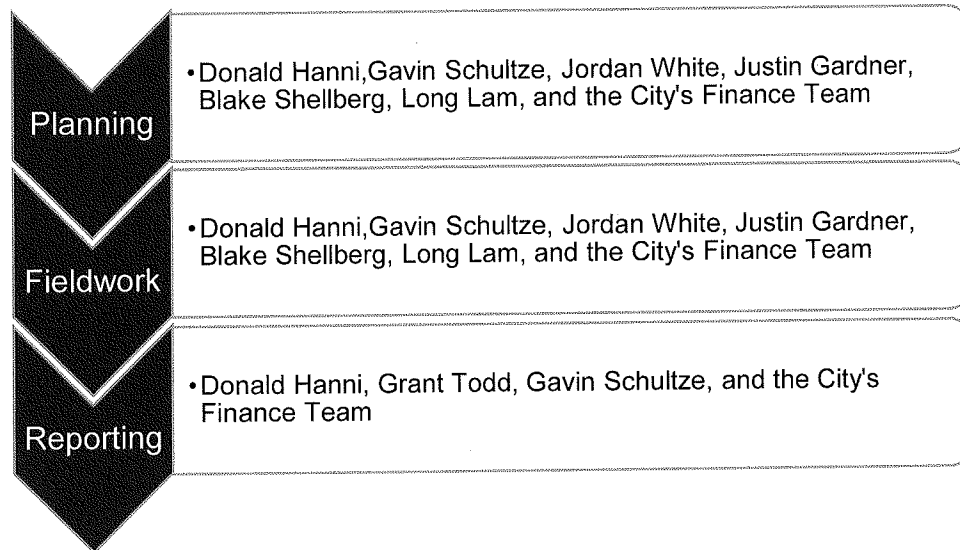
We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Nome, as of and for the fiscal year ending June 30, 2022, 2023, and 2024. Also, the document we submit to the City will include the following additional and required supplementary information that will be subjected to the auditing procedures applied in our audit of the financial statements.

1. Other supplementary information.
2. Schedule of expenditures of federal awards.
3. Schedule of state financial assistance.

The Management's Discussion and Analysis, Schedules of Revenues, Expenditures, and changes in fund balance budgeted and actual amounts for major funds with legally adopted budgets, and Schedule of the City's Proportionate share of the Net Pension and OPEB Liabilities and Contributions are not a required part of the basic financial statements but are required supplementary information. We will apply certain limited procedures, which consist principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information.



## SECTION 5: AUDIT APPROACH (CONTINUED)



### AUDIT PROCESS

Our audit approach is designed to collaborate with the City and achieve optimal results. The approach consists of five major components: Planning, Final Fieldwork, Reporting, and Ongoing Communication. Our audit plan calls for six auditors to perform one week of audit field work. If awarded, we will discuss with management our proposed schedule but have the flexibility to make any changes in order to meet the reporting deadlines. The objectives of each component are described in the following section.

### PLANNING

- Discuss and finalize the engagement timeline, audit approach and process.
- Discussions with management and accounting staff, including the Council, if requested, to address any risks or concerns that they may have.
- Review of significant estimate areas and consideration of underlying assumptions early in process.
- Gain an understanding of the City and its reporting units and their environments.
- Documentation of internal control systems, including IT, and related changes from prior periods.
- Consideration of fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assessment of audit risk and identification of Assessment of materiality and testing scopes to the extent possible and presentation of audit plan.
- Preparation and communication of audit request lists and work papers.
- Development expectations regarding timing and audit progress.
- Gain understanding of single audit programs and perform an analysis of potential major federal program.

## SECTION 5: AUDIT APPROACH (CONTINUED)

### FIELDWORK

- Discussions with management to determine internal controls, perform walk-throughs and discuss any potential audit issues.
- Determine audit procedures by area, based on results of audit planning and risk assessment.
- Determine confirmation needs.
- Perform compliance over major programs.
- Prepare listing of audit information requested from the City.
- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Weekly updates to the City's staff.
- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Finalize compliance testing.
- Exit conference with management.

### REPORTING

- Review of the financial statements by the principal over the engagement.
- Review of financial statements by a QCR principal not otherwise associated with the audit to obtain a "second opinion" on the completeness and adequacy of financial statement disclosures and audit procedures.
- Completion of management letters and review with management.
- Preparation of other communications to management and City Council.
- Assistance with preparation of the Data Collection Form and the preparation of the reporting package for submission to the Federal Audit Clearinghouse.
- Presentation to Council at its regularly scheduled meeting.

### ONGOING COMMUNICATION

- Analyze significant changes and identify areas to further tailor our audit plans and to keep us up-to-date with continuing changes.
- Compare the interim results to year-end results for the past few years to identify potential issues in the financial reporting process.

### ANALYTICAL PROCEDURES

Altman, Rogers & Co. will apply analytical procedures throughout general planning to improve our understanding of the City's operations and to identify audit areas for increased attention. These will be applied to assist in planning the nature, timing and extent of other procedures. They will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. These procedures include, but are not limited to, the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

During final audit fieldwork, we use analytical procedures to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. We develop the expectation in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference.

## SECTION 5: AUDIT APPROACH (CONTINUED)

Analytical procedures are a natural extension of our understanding of the City because the key factors that influence the City may be expected to affect the financial data.

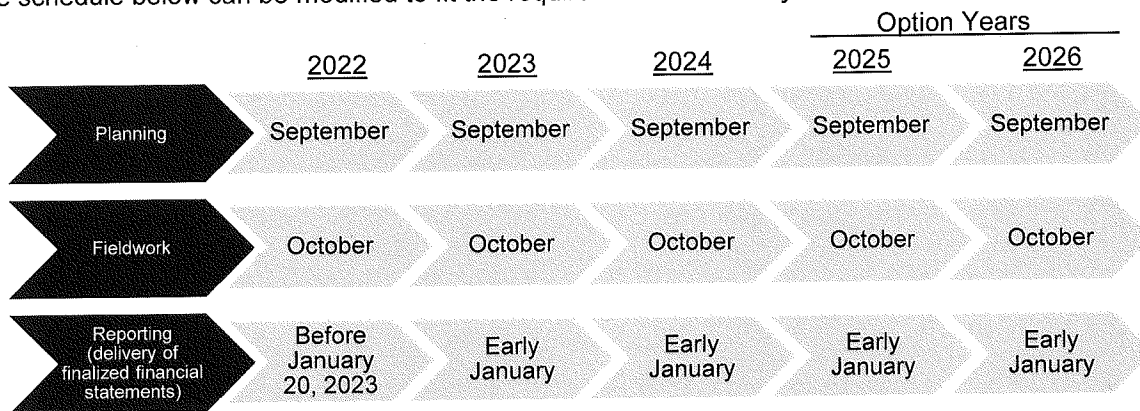
In the audit reporting phase, we perform a final analytical review at the financial statement level as the last step to ensure that we have gained a comprehensive understanding of the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure that such changes are consistent with the knowledge of the City and our audit evidence. These procedures typically consider trends based on several previous years instead of comparison only with the prior period.

### STATISTICAL SAMPLING METHODS

Our audit engagement is expected to rely heavily on statistical sampling. Sample sizes for audit test work have been developed and approved by our peer review team over the past twenty years. These sample sizes are based on typical populations of cash disbursement, payroll, property tax, sales tax and port billings, and cash receipts. Based on a 95% confidence level and no errors, sample sizes are typically 40-60 items. Reliance on the internal control over these systems is planned with additional audit work to be performed on material transactions and selected accounts for major funds. It is not expected that there will be a need for other specialists outside of the engagement team. In addition to these samples additional samples are also selected for all major programs for compliance purposes.

### SCHEDULE

The schedule below can be modified to fit the requirements of the City of Nome.



Our Anchorage office will be providing the staffing for this job, which gives our firm a local advantage to ensure consistent staffing levels for all aspects of this engagement. It is our understanding that the work will be scheduled with the Finance Director. Altman, Rogers will have specific staff dedicated to the City's audit. We reserve time on our schedule to ensure, even during times of high workload, the City will have sufficient time dedicated to complete the audits on the agreed upon schedule. We understand issues may arise during the course of the audit and plan for that flexibility when scheduling audits.

## **SECTION 5: AUDIT APPROACH (CONTINUED)**

### **RESPONSIVENESS AND CLIENT INTERACTION**

It is always the goal of our professionals to respond to emails and phone calls within 24 hours. Having a dedicated team allows flexibility and coverage even when one of our team members is out of the office.

We are committed to weekly status meetings with management during the course of the audit process, and are always available throughout the year to discuss significant or unusual transactions or events.

### **INFORMATION AND ACCOUNTING SYSTEMS MANAGEMENT**

Our audit approach is designed to evaluate both manual and computer systems. We review the controls over a transaction as it flows through the entire processing cycle so that we audit "through the system" rather than "around the system." While in some cases, it is more efficient to audit results of computer based controls after the fact, we frequently perform tests of processing in the systems. The electronic data processing (EDP) methodology defines specific computer control objectives and the control techniques established to meet them. Our review of your system will include the following typical EDP functions:

- Organization and management of EDP function
- Management's attitude toward the use of EDP and security
- The EDP expertise of the staff and their understanding of EDP activities, applications, and internal controls
- Application systems development
- The overall internal characteristics of new EDP applications or ones that have been substantially modified
- The quality of internal controls over EDP systems
- Application systems maintenance
- Computer operations

- Centralized data control and entry
- Back-up and off-site storage of data programs

### **INTERNAL CONTROL STRUCTURE**

A significant aspect of the planning process involves understanding each reporting units internal control environment, including information technology (IT) controls and, where relevant, testing of internal controls.

### **INTERNAL CONTROLS OVER FINANCIAL REPORTING**

Our approach will start with and documentation related to internal controls that have already been developed. We review that documentation to obtain and overview of the internal control system and then conduct interviews with the City's staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conduction the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. We expect that by completing control testing in these areas, it will allow us to reduce substantive testing conduct and efficient audit. Our approach toward control testing will be focused on key process controls or overall system controls, rather than detailed control process testing. We will also focus on key IT related controls in process areas such as revenue, payroll and claims, as they land to allow more efficiency for an audit perspective relative to the control process.

Altman, Rogers & Co. utilized a risk-based approach incorporating both control testing and substantive tests of balances, where appropriate. In certain areas that we do not consider as significant, we will plan to conduct the audit using a primarily substantive approach. It has been our experience that is often more efficient and effective to substantively audit a balance rather than a complete an extensive control test.

## **SECTION 5: AUDIT APPROACH (CONTINUED)**

### **ASSISTANCE FROM CITY STAFF**

The most significant amount of time required of the City's staff will be in obtaining and refiling source documents. The ability of the City's staff to locate required documents will help in the efficiency of the audit. Certain balance sheet accounts will need detailed schedules and reconciliations such as receivables, prepaids, payables, debt encumbrances, etc., which are usually already prepared as part of year-end close procedures. In addition, trial balances, by fund, will need to be provided at the start of the audit fieldwork.

It is our understanding that preparation and reconciliation of any schedules, reconciliation of any accounts, or assistance with preparation of journal entries, will be treated as accounting assistance, and will not be part of the regular audit engagement. To the extent possible we will utilize the services of the City's accounting staff. This would include systems documentation in addition to account analysis and reconciliations. We will consult with management regarding the scope and fees of any additional services before providing those services.

### **DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK**

During the planning process, we will also discuss with the City management and personnel the laws and regulations to which the City is subject. The objective of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements and those laws and regulations pertinent to the City's federal and state financial assistance programs. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of Government Auditing Standards. We are aware of the applicable requirements and consider them when determining the necessary audit procedures for the City. We will review financial statements to ensure all GASB pronouncements were implemented in the required year. We will also assist the city with implementing any GASB pronouncements in future years.

### **COMMITMENT TO QUALITY AND CONTINUITY**

The quality of our work is key to our success and we are extremely proud to be the largest locally owned CPA firm in the State. Over the past three years we have lost only one large governmental client (audits over \$25,000). Also during this time we have not experienced any turnover in our principals or senior manager level employees. This continuity allows us to maintain consistent staffing across engagements year after to year to cut down on the amount of retraining that it takes to understand each specific entity.

### **ABILITY TO MEET DEADLINES**

We understand the frustrations of an audit firm not meeting stated deadlines. We commit that we will meet the City's deadlines as well as shorten the amount of time needed in the field. Our experience with other governmental audits has enabled us to fine-tune our audit process. This translates to a smooth and more efficient audit for the City while meeting the City's deadlines and keeping our fees at a reasonable rate.

## SECTION 6: COST, CONFORMANCE TO FIXED-FEE, AND TIME

### LEVEL OF STAFFING AND NUMBER OF HOURS

Below is our proposed level of staffing and estimated hours for each segment of the audits and other services in total.

	<b>QCR Partner</b>	<b>Audit Partner</b>	<b>Supervisor</b>	<b>Senior/Staff</b>	<b>Total</b>
Planning	-	2	4	20	26
Final Fieldwork	-	24	60	160	244
Reporting	10	16	21	40	87
Total	10	42	85	220	357

For complete cost breakdown see separate "Independent Audit Services Bid Proposal."

Our firm is available to address any out-of-scope questions and the City will be billed according to our hourly rates. Any technical questions that arise during the course of the audit will be covered in the audit fee.

We will discuss any problem areas with the City prior to performing any unexpected work. The City may request that we perform additional services not contemplated in this proposal. If this occurs, we will communicate with the City the scope of the additional services and the estimated fees. Any additional services to be performed will be discussed and the fees for those services will be negotiated and agreed to by all parties before work commences. A written contract amendment will be issued by the City's Finance Director prior to commencement of additional work.

If the City would like our firm to perform any additional services or special projects during the year we would be available to do so. Depending on the nature of the engagement would determine who would perform the services at their bill rates. Bill rates are as follows:

<b>Bill Rates</b>		
Principal	\$	180
Supervisor	\$	170
Senior	\$	145
Staff	\$	110

## **SECTION 7: INDEPENDENCE AND PRIOR ENGAGEMENTS WITH THE CITY OF NOME**

### **INDEPENDENCE**

Generally accepted auditing standards require that an auditor be independent in both fact and appearance. Independence is the cornerstone of the public accounting profession. Our firm and the specific personnel assigned to the engagement meet the independence standards of the Code of Professional Ethics of the AICPA.

Altman, Rogers & Co. represents that our firm is independent with respect to the City and that the firm and staff of the firm shall remain independent with respect to the Organization for the duration of the contract.

### **PROFESSIONAL HISTORY WITH THE CITY**

Altman, Rogers & Co. has had a professional relationship with the City for the past thirteen (13) years. Serving as the City's independent Auditors.

## ACCEPTANCE

If the terms are acceptable to the City of Nome, and the services outlined are in accordance with the City's understanding, please sign the letter below and return a copy of this letter to us. We look forward to our association with the City and appreciate the opportunity to be of service to the City of Nome. Please call if there are any questions about any aspect of the engagement.

Sincerely,

ALTMAN, ROGERS & CO.

Donald L Hanni

Donald Hanni, CPA  
Principal

Enclosures

**APPROVED: CITY OF NOME**

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By

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Title

---

Date



# ATTACHMENTS

***Attachment A – Checklist***

***Attachment B – Peer Review***

***Attachment C – Offeror's Certification***

***Attachment D – Conflict Of Interest Statement***

***Attachment E – Cost Proposal (Separate Envelope)***

***Attachment F – Insurance Requirements***

***Attachment G – Notice Of Award***

***Attachment H – Standard Agreement Form***

## ATTACHMENT A - Checklist

### OFFEROR INFORMATION

The following documents are required for this proposal. Acknowledge that you have submitted each document in the proper format by clearly marking in the space provided. Each required Attachment must be included in your proposal.

ATTACHMENTS	DOCUMENT TITLE	INCLUDED?
Attachment A	Checklist	<input checked="" type="checkbox"/> YES
Attachment B	Proposal Cover Sheet	<input checked="" type="checkbox"/> YES
Attachment C	Offeror's Certification	<input checked="" type="checkbox"/> YES
Attachment D	Conflict of Interest Statement	<input checked="" type="checkbox"/> YES
Attachment E, two pages	Cost Proposal	<input checked="" type="checkbox"/> YES
Attachment F	Insurance Requirements	<input checked="" type="checkbox"/> YES
Attachment G	Notice of Award	<input checked="" type="checkbox"/> YES
Attachment H	Standard Agreement Form	<input checked="" type="checkbox"/> YES

## Report on the Firm's System of Quality Control

To the Shareholders  
Altman Rogers & Co.  
and the California Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Altman Rogers & Co. (the firm) in effect for the year ended December 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included audit engagements performed in accordance with *Government Auditing Standards* and the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Altman Rogers & Co. in effect for the year ended December 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Altman Rogers & Co. has received a peer review rating of *pass*.

*Anderson Zurmuehlen & Co., P.C.*

Butte, Montana  
May 20, 2019

### ATTACHMENT C - Offeror's Certification

Acknowledge the following Statements, conditions and information by clearly marking the space provided. Failure to comply with these terms may cause the proposal to be determined nonresponsive and the proposal may be rejected.

#	CONDITION/CERTIFICATION	RESPONSE
1	Offeror complies with the laws of the State of Alaska.	<input checked="" type="checkbox"/> YES
2	Offeror complies with the applicable portion of the Federal Civil Rights Act of 1964.	<input checked="" type="checkbox"/> YES
3	Offeror complies with the Equal Employment Opportunity Act and regulations issued thereunder by the federal government.	<input checked="" type="checkbox"/> YES
4	Offeror complies with the Americans with Disabilities Act of 1990 and the regulations issued thereunder by the federal government.	<input checked="" type="checkbox"/> YES
5	Offeror complies with all terms and conditions set out in this RFP.	<input checked="" type="checkbox"/> YES
6	Offeror affirms that this response was independently arrived at, without collusion, under penalty of perjury.	<input checked="" type="checkbox"/> YES
7	Offeror response and cost schedule shall be valid and binding for 90 days following the response due date.	<input checked="" type="checkbox"/> YES
8	Offeror acknowledges that this contract is subject to the Alaska Public Records Act and that the City may be required to disclose certain information in response to requests for public information made under the Act.	<input checked="" type="checkbox"/> YES
9	Offeror hereby affirms they do not have a record of substandard audit work.	<input checked="" type="checkbox"/> YES
10	Offeror hereby confirms that it is independent of the City as defined by Generally Accepted Accounting and Government Auditing Standards	<input checked="" type="checkbox"/> YES
11	Offeror certifies that offeror has a valid Alaska business license and will obtain a City of Nome business license as a condition of award.	<input checked="" type="checkbox"/> YES
12	Offeror has reviewed the RFP for defects and objectionable material and has provided comments to the procurement officer.	<input checked="" type="checkbox"/> YES
13	Offeror agrees to the Standard Agreement Form. If the answer is NO, any objections to the agreements must be identified in a document attached to the offeror's proposal.	<input checked="" type="checkbox"/> YES
14	Offeror understands and agrees to comply with all statutes, regulations, and policies regarding nondisclosure and confidentiality.	<input checked="" type="checkbox"/> YES

**ATTACHMENT D - Conflict of Interest Statement (MARK ONE)**

One of the boxes below must be checked (by marking an "X"). If the second box is marked, indicating a possible conflict of interest, disclose the nature and full details of the conflict in the space provided.

#	CONDITION/CERTIFICATION	RESPONSE
<input type="checkbox"/>	Neither the firm nor any individual proposed (including subcontractors or joint venture partners) has a possible conflict of interest.	<input checked="" type="checkbox"/> YES
<input type="checkbox"/>	The firm and/or an individual proposed have a possible conflict of interest. Describe the nature of the conflict in the space below.	<input type="checkbox"/> YES

## ATTACHMENT F - Insurance Provisions

### Article 1. Indemnification

The Contractor shall indemnify, hold harmless, and defend the City of Nome from and against any claim of, or liability for error, omission or negligent act of the Contractor under this agreement. The Contractor shall not be required to indemnify the City for a claim of, or liability for, the independent negligence of the City. If there is a claim of, or liability for, the joint negligent error or omission of the Contractor and the independent negligence of the City, the indemnification and hold harmless obligation shall be apportioned on a comparative fault basis. "Contractor" and "City" as used within this and the following article, include the employees, agents and other contractors who are directly responsible, respectively, to each. The term "independent negligence" is negligence other than in the City's selection, administration, monitoring, or controlling of the Contractor and in approving or accepting the Contractor's work.

### Article 2. Insurance

Without limiting the Contractor's indemnification, it is agreed that Contractor shall purchase at its own expense and maintain in full force at all times during the performance of the services under this agreement, the following policies of insurance. Where specific limits are shown, it is understood that they shall be minimum acceptable limits. If the Contractor's policy contains higher limits, the City shall be entitled to coverage to the extent of such higher limits. Certificates of Insurance must be furnished to the Finance Director prior to beginning work and must provide for a 30-day notice of cancellation, nonrenewal or material change of conditions. The City shall be named as an additional insured on the insurance policies. Failure to furnish satisfactory evidence of insurance or lapse of a policy is a material breach of this contract and shall be grounds for termination of the Contractor's services. All insurance policies shall comply with, and be issued by insurers licensed to transact the business of insurance under Alaska Statute 21.

**2.1 Workers' Compensation Insurance:** The Contractor shall provide and maintain, for all employees engaged in work under this contract, coverage as required by AS 23.30.045. This policy must waive subrogation against the City.

**2.2 Commercial General Liability Insurance:** covering all business premises and operations used by the Contractor in the performance of services under this agreement with minimum coverage limits of \$300,000 combined single limit per occurrence.

**2.3 Comprehensive Automobile Liability Insurance:** covering all vehicles used by the Contractor in the performance of services under this agreement with minimum coverage limits of \$300,000 combined single limit per occurrence to include owned, hired, and non-owned.

**2.4 Professional Liability Insurance:** covering all errors, omissions or negligent acts in the performance of professional services under this agreement with minimum coverage limits of \$300,000 combined single limit per occurrence.

## ATTACHMENT G - Notice of Intent to Award



City of Nome  
P.O. Box 281  
Nome, Alaska  
99762

### THIS IS NOT AN ORDER

RFP NO: \_\_\_\_\_  
RFP SUBJECT: \_\_\_\_\_

DATE ISSUED: \_\_\_\_\_  
RFP OPENING DATE: \_\_\_\_\_

CONTRACTING OFFICER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

This is notice of the City of Nome's intent to award a contract. The figures shown here are a tabulation of the officers received. The responsible and responsive offerors whose proposal was determined in writing to be the most advantageous are indicated. An offeror who wishes to protest this Notice of Intent must file the protest within ten calendar days following the date this notice is issued. If the tenth day follows on a weekend or a holiday, the last day of the protest period is the first working day following the tenth day. Offerors are advised that this Notice of Intent to Award a Contract may be the only Notice of Intent to Award a Contract that is issued, even if there are revisions as to an apparent award resulting from a protest or resulting from other changes that result in new apparent winning offeror. As such, this Notice of Intent to Award a Contract may be the only opportunity for an offeror to file a protest.

The offerors identified here as submitting the most advantageous proposal are instructed not to proceed until a contract, or other form of notice is given by the Contracting Officer. A company or person who proceeds prior to receiving a contract, Contract Award, or other form of notice of Award does so without a contract and at their own risk.

Offeror	Points

**ATTACHMENT H - Standard Agreement Form**

1. Contract Number	2. RFP Number	3. Vendor Number	4. AK Business License No.
This contract is between the City of Nome,			5. Purchase Order No.
6. Department Name		7. Division	hereafter, the City, and
8. Contractor			hereafter, the Contractor
Mailing Address	Street or P.O. Box	City	State Zip+4

9. **ARTICLE 1. Appendices:** Appendices referred to in this contract and attached to it are considered part of it.

**ARTICLE 2. Performance of Service:**

2.1 Appendix A (General Provisions), governs the performance of services under this contract.

2.2 Attachment F sets forth the liability and insurance provisions of this contract.

2.3 Section 5 of the RFP sets forth the services to be performed by the contractor.

**ARTICLE 3. Period of Performance:** The period of performance for this contract begins February 1, 2022 and ends January 31, 2025.

**ARTICLE 4. Considerations:**

4.1 In full consideration of the contractor's performance under this contract, the City shall pay the contractor a sum not to exceed \$ \_\_\_\_\_ in accordance with the provisions of Attachment E.

4.2 When billing the City, the contractor should refer to the Purchase Order No and send the bill to:

10. Department of		Attention:	
Mailing Address	Street or P.O. Box	City	State Zip+4
<b>11. CONTRACTOR</b>		<b>13. CERTIFICATION:</b> I certify that the facts herein and on supporting documents are correct, that this voucher constitutes a legal charge against funds and appropriations cited, that sufficient funds are encumbered to pay this obligation, or that there is a sufficient balance in the appropriation cited to cover this obligation. I am aware that to knowingly make or allow false entries or alterations on a public record, or knowingly destroy, mutilate, suppress, conceal, remove or otherwise impair the verity, legibility or availability of a public record constitutes tampering with public records punishable under AS 11.56.815-.820.	
Name of Firm			
Signature of Authorized Representative			
Typed or Printed Name of Authorized Representative			
Title	Date		
<b>12. CONTRACTING DEPARTMENT</b>			
Department/Division	Date	Signature of City Manager	
Signature of Project Director		Typed or Printed Name	
Typed or Printed Name of Project Director		Date	
Title		Notes:	

**NOTICE:** This contract has no effect until signed by the City Manager or designee.