

REQUEST FOR PROPOSALS
FOR
PROFESSIONAL AUDITING SERVICES



**Prepared by the City of Lathrop
Finance Department**

**Cari James, Director of Finance
City of Lathrop
390 Towne Centre Drive
Lathrop, CA 95330**

City of Lathrop

RFP for Professional Auditing Services

BID INFORMATION

Title: Professional Auditing Services
Contact: Thomas R. Hedegard, Deputy Finance Director
Phone: (209) 941-7329
Email: thedegard@ci.lathrop.ca.us

TIMELINE FOR SUBMISSION AND EVALUATION

April 4, 2023 Release of Proposals
April 14, 2023 Deadline for Submission of Questions
April 26, 2023 Proposals due by 5 p.m.
May 1, 2023 Selected Firm Notified
May 8, 2023 City Council Approval (tentative)
May 9, 2023 Contract Date (tentative)

SUBMISSION INSTRUCTIONS

Submit Proposals To: City of Lathrop
Cari James, Director of Finance
390 Towne Centre Drive
Lathrop, CA 95330

Format: Please mail two (2) printed copies or email to
thedegard@ci.lathrop.ca.us

Deadline: April 26, 2023 at 5 p.m.

BID CONTENTS

Section I Introduction
Section II Nature of Services Required
Section III Description of the Government
Section IV Time Requirements
Section V Assistance to be Provided to the Auditor and Report
Preparation
Section VI Proposal Requirements
Section VII Evaluation Procedures

City of Lathrop

RFP for Professional Auditing Services

I. INTRODUCTION

A. General Information

The City of Lathrop is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2023 and the two subsequent fiscal years thereafter, with an option to extend the contract in one-year periods, not to exceed a total of two additional fiscal years. These audits are to be performed in accordance with generally accepted audit standards, the standards set forth for financial audits in the General Accounting Office's (GOA) Government Auditing Standards (1994), the provisions of the federal Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments and Non-Profit Organizations.

There is no expressed or implied obligation for the City of Lathrop to reimburse responding firms for any expenses incurred in preparing proposals in connection to this request. Materials submitted by the applicants are subject to public inspection under the California Public Records Act (Government Code Sec 6250 et seq.), unless exempt.

To be considered one of the following must be received by the Finance Department, **by 5:00 pm on Friday, April 26, 2023:**

1. Two (2) copies of a proposal mailed to 390 Towne Centre Dr., Lathrop, CA 95330; or
2. An emailed proposal sent to thedegard@ci.lathrop.ca.us.

The City of Lathrop reserves the right to reject any or all proposals submitted.

During the evaluation process, the City of Lathrop reserves the right, where it may serve the City's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the City's discretion the engagement Manager and Senior Auditor of firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City of Lathrop reserves the right to retain all proposals submitted and use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Lathrop and the firm selected.

It is anticipated the selection of a firm will be completed by May 1, 2023. Following the notification of the selected firm, a recommendation and proposed contract will be prepared for review and approval by the City Council

City of Lathrop

RFP for Professional Auditing Services

at its May 8, 2023 meeting. The City reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. Term of Engagement

It is the intent of the City to contract for services presented herein for a term of three (3) years. The City of Lathrop reserves the right to extend the term of this contract for two (2) additional one-year terms subject to the satisfactory negotiation of terms, including a price acceptable to both the City and the selected firm, the concurrence of the Lathrop City Council and the annual availability of an appropriation.

C. Subcontracting

Should any firm submitting a proposal consider subcontracting portions of the engagement, that fact must be clearly identified in the proposal along with the name of the proposed subcontracting firms. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent by the Finance Director of the City of Lathrop.

II. NATURE OF SERVICES REQUIRED

A. General

The City of Lathrop is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2023 and the two subsequent fiscal years thereafter, with an option to extend the contract in one-year periods, not to exceed a total of two additional fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The City of Lathrop desires a Annual Comprehensive Financial Report (ACFR) to be prepared by the independent auditor and to be compliant with recent GASB pronouncements for the fiscal year ended June 30, 2023 and each of the subsequent years, June 30, 2024 and 2025 of the audit firm's contract with the City. The City will be planning to submit the ACFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in financial Reporting program.

The Selected independent auditor will be required to perform the following tasks:

1. The audit firm will perform an audit of all funds of the City of Lathrop. The audit will be conducted in accordance with auditing standards

City of Lathrop

RFP for Professional Auditing Services

generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller of the United States. **The City's Annual Comprehensive Financial Report (ACFR) will be prepared and bound by the audit firm.** The ACFR will be in full compliance with all GASB pronouncements. The audit firm will render their auditors' report on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the City.

2. The audit firm will perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133 and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City's financial statements in accordance with *government Auditing Standards* and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, follow-up on prior audit findings where required.
3. The audit firm shall perform agreed-upon auditing procedures pertaining to the City's GANN Limit (Appropriations Limit) and render a letter annually to the City regarding compliance.
4. The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Manager.
5. The audit firm shall prepare all of the Annual Reports of Financial Transactions to the State Controller for each fiscal year (City and Streets Reports).
6. In addition to expressing an opinion on the City's compliance with current governmental GAAP, the audit firm shall also be required to provide assistance in the implementation of applicable GASB pronouncements not yet in effect. The costs for these services should be included in the base proposal price and contractual agreement.

C. Auditing Standards to be Followed

City of Lathrop

RFP for Professional Auditing Services

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
2. The standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards (1994)*;
3. The provisions of the Single Audit Act Amendments of 1996; and
4. The provisions of U.S. Office of Management and Budget (OMB) circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*.

D. Irregularities and Illegal Acts

Auditors shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

Salvador Navarrete, City Attorney

With a CC to:

Stephen Salvatore, City Manager
Cari James, Director of Finance

E. Special Considerations

The City of Lathrop has obtained the "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association of the United States and Canada. It is the City's intention to continue to receive these awards annually and the City will expect the annual comprehensive financial report to meet the requirements of the program.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Lathrop of the need to extend the retention period. The auditor will be required to make working papers available, upon request, by the City of Lathrop.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

City of Lathrop

RFP for Professional Auditing Services

The City's most recent audit was conducted by Lance, Soll & Lunghard, LLP. The work papers of the previous audits are the property of the previous auditor and can be reviewed by the successful proposer. More detailed information on the government and its finances can be found in the Fiscal Year 2021-22 Annual Comprehensive Financial report. This report is available upon request or at www.ci.lathrop.ca.us.

III. DESCRIPTION OF THE GOVERNMENT

A. Background Information

The City of Lathrop encompasses approximately 23 square miles. The City of Lathrop is located in San Joaquin County at the center of the Northern California metro market, close to the San Francisco Bay Area and Greater Sacramento regions, at the interchange of three major freeways: Interstate 5 (I-5), Interstate 205 (I-205), and the 120 Freeway. As of January 1, 2022, the City had an estimated population of 31,331.

The City of Lathrop is a general-law city incorporated under California law July 1, 1989. The City operates under the City Council / Manager form of government. Beginning with the municipal election in November 1996, the position of the Mayor is elected for a two-year term. Four Council Members are elected at-large and serve alternating four-year terms. Every two years in December, the Mayor and Council Members select a Council Member to serve as Vice-Mayor. The City Manager also serves as City Treasurer and the City Clerk is appointed by the City Manager. All municipal elections are non-partisan.

The City of Lathrop provides a wide range of municipal services, including police, water and sewer utilities, street maintenance, public transportation, parks and recreation, planning, building, code enforcement, and other general government services.

City of Lathrop

RFP for Professional Auditing Services

B. Fund Structure

The City of Lathrop uses the following fund types and account groups in its financial reporting:

Fund Type/Account Group	Number of Individual Funds	Number with Legally Adopted Annual Budgets
General Fund	3	3
Special Revenue Funds	70	70
Debt Service Funds	0	0
Capital Projects Fund	4	4
Enterprise Funds	29	29
Internal Service Funds	0	0
Expendable Trust Funds	0	0
Nonexpendable Trust Funds	0	0
Pension Trust Funds	0	0
Agency Funds	52	0
General Fixed Assets Acct Group	1	N/A
General Long-Term Debt Acct Group	2	N/A
Permanent Funds	1	N/A

C. Magnitude of Finance Operations

The Finance Department is headed by Cari James, Director of Finance and consists of 14 employees. The principal functions performed in finance and the number of employees assigned to each is as follows:

<u>Function</u>	<u>Number of Employees</u>
Administrative	1
Accounting	3
Budget	1
Cashiering/Water Billing/Receivables	6
Accounts Payable	1
Payroll	2

D. Current Financial Software

The City's financial software is New World Systems, which is an enterprise resource planning system. The City currently utilizes the Payroll, Purchasing, Accounts Payable, Budgeting, Accounts Receivable, Utility Billing, Cash

City of Lathrop

RFP for Professional Auditing Services

Receipts, Fixed Assets, and Business License subsidiary modules which are fully integrated with the General Ledger module.

IV. TIME REQUIREMENTS

A. Key Dates for Proposal Evaluation and Selection

Request for proposal issued	April 4, 2023
Deadline for submission of questions	April 14, 2023
Due date for proposals	April 26, 2023 by 5pm
Selected firm notified	May 1, 2023
City Council approval	May 8, 2023
Contract Date	May 9, 2023

B. Date Audit May Commence

The City of Lathrop will have all records ready for preliminary audit fieldwork and all management personnel available to meet with the firm's personnel as of June 15, 2023. It is expected the City will close its books and be ready for the final audit in mid September.

C. Schedule for the 2023 Fiscal Year Audit (similar schedules will be developed in subsequent years) Due to the lateness of the RFP, year 1 dates can be negotiated.

Each of the following should be **completed** by the auditor **no later than** the dates indicated:

1. Entrance Conference June 21, 2023

The purpose of this meeting will be to discuss any prior audit concerns and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

2. Interim work Year 1 – TBD
Year 2 & Year 3 – Before June 1

3. Progress conference TBD

The purpose of this meeting will be to summarize the results of the preliminary tests of the key internal controls and to discuss a written report of items of concern or other matters to be tested.

4. Detailed Audit Plan TBD

City of Lathrop

RFP for Professional Auditing Services

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department and Clerical Assistance

The Finance Department staff will be available during the audit to assist the firm by providing information, documentation, and explanations. Thomas Hedegard, Deputy Finance Director, will be responsible for acting as the liaison between the audit firm and the accounting personnel.

B. Work Area and Equipment

The City of Lathrop will provide the auditor with reasonable work space, desks, and chairs. The auditor will also be provided with access to telephone lines, wi-fi, computer with access to the general ledger system, photocopying facilities and fax machines.

C. Report Preparation

Report preparation, editing and typing of all reports shall be the responsibility of the auditor.

1. Annual Comprehensive Financial Report (5)
2. Single Audit Report (5)

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

Inquiries regarding this proposal process and submittals or any technical questions regarding audit services should be directed to:

Thomas R. Hedegard
City of Lathrop
390 Towne Centre Drive
Lathrop, California 95330
thedegard@ci.lathrop.ca.us
(209)941-7329

2. Submission of Proposal

Two (2) copies or email of the Proposal shall be received in the Finance Department of the City of Lathrop by **5 p.m. on April 26, 2023** for a proposal to be considered. The Proposal should address the items listed in sections C and D below.

City of Lathrop

RFP for Professional Auditing Services

The Proposal should be addressed as follows:

City of Lathrop
Thomas Hedegard, Deputy Finance Director
390 Towne Centre Drive
Lathrop, CA 95330

The following material is required to be received by April 26, 2023 for a proposing firm to be considered:

B. Format Technical Proposal

1. Title Page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
2. Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.
3. Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period; and the name(s) of the person(s) authorized to represent the Proposer, title, address, and telephone number.
4. Detailed Proposal following the order set forth in Section C below.

C. Contents of Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City of Lathrop in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, item Numbers 2 through 8 must be included. They represent the criteria against which the proposal will be evaluated.

City of Lathrop

RFP for Professional Auditing Services

1. *License to Practice in California*

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in California.

2. *Independence*

The firm shall provide an affirmative statement that is independent of the City of Lathrop as defined by generally accepted auditing standards the U.S. General Accounting Office's Government Auditing Standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the City of Lathrop for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

3. *Firm Qualifications and Experience*

To qualify the firm must have extensive experience in audits of local governments as well as experience with preparation of Annual Comprehensive Financial Statements in GASB 34 format.

The proposer shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified and the firm that is to serve as the principal auditor shall be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

4. *Partner, Supervisory and Staff Qualifications and Experience*

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

The proposer shall identify the extent to which staff to be assigned to the audit reflects the City of Lathrop's commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm. These personnel may also be changed for other reasons with the **express prior written permission of the City of Lathrop**. However, in either case, the City of Lathrop retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the City of Lathrop, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

5. *Similar Engagements with Other Government Entities*

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. Information should be provided regarding clients that the firm serves that have received the GFOA Award.

Please provide a list of not less than five client references for whom services similar to those outlined in the RFP are currently being provided. For each reference listed provide the name of the organization, dates for which the services are being provided, type of services being provided and the name, address, telephone number, and email address of the responsible person within the reference's organization. The City reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. *Specific Audit Approach*

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, references shall be made to such sources of information as the City of Lathrop's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement;
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- c. Sample size and the extent to which statistical sampling is to be used in the engagement;
- d. Type and extent of analytical procedures to be used in the engagement;
- e. Approach to be taken to gain and document an understanding of the City of Lathrop's internal control structure;

City of Lathrop

RFP for Professional Auditing Services

- f. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. *Discussion of Relevant Accounting Issues*

The proposal shall identify and describe recent changes in accounting principles and pronouncements and their impact on the presentation, scope, and disclosure of the City's financial report.

8. *"Prepared by Client" List*

The proposal shall include a list of standard client-prepared audit schedules the firm anticipates City staff to provide.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

D. Contents of Cost Proposal

1. *Total All-Inclusive Maximum Price*

The sealed dollar cost bid shall contain all pricing information relative to performing the audit engagement for each of the three contract years as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The City of Lathrop will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs shall not be included in the proposal.

The cost proposal should be submitted in the format provided in Attachment A, "AUDIT WORK COST PROPOSAL FORM" and Attachment B, "ESTIMATE OF COST."

2. *Rates for Additional Professional Services*

If it should become necessary for the City of Lathrop to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between City of Lathrop and the firm. Any such additional work agreed to between City of Lathrop

City of Lathrop

RFP for Professional Auditing Services

and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

3. *Manner of Payment*

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

VII. EVALUATION PROCEDURES

A. Review of Proposals

Proposals will be evaluated by Finance staff who will submit recommendations to the City Council for final approval. The evaluators will use a point formula during the review process to score proposals (*maximum of **135 points***). Each evaluator will first score each technical proposal by each criteria described in Section VII B below. The individual scores will then be combined to arrive at a composite technical score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, the sealed dollar cost bid will be opened and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

The City of Lathrop reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

City of Lathrop

RFP for Professional Auditing Services

B. Evaluation Criteria

1. Mandatory Elements (40 points possible)
 - a. The audit firm is independent and licensed to practice in California.
 - b. The firm has no conflict of interest with regard to any other work performed by the firm for the City of Lathrop.
 - c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
 - d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
2. Technical Qualifications (65 points possible)
 - a. Expertise and Experience
 - The firm's past experience and performance on comparable government engagements
 - The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation
 - b. Audit Approach
 - Adequacy of proposed staffing plan for various segments of the engagement
 - Adequacy of sampling techniques
 - Adequacy of analytical procedures
3. References (10 points possible)
4. Price (20 points possible)

Cost will not be the primary factor in the selection of an audit firm.

City of Lathrop

RFP for Professional Auditing Services

C. Final Selection

The Finance Department will select a firm based upon staff evaluation and recommendation, which will then be submitted to the City Council for approval.

It is anticipated that a firm will be selected by May 1, 2023. Following notification of the firm selected, it is expected a contract will be executed between both parties by May 9, 2023.

D. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Lathrop and the firm selected.

The City of Lathrop reserves the right without prejudice to reject any or all proposals.

City of Lathrop

RFP for Professional Auditing Services

Attachment A

AUDIT WORK COST PROPOSAL FORM

SERVICES	2022/23	2023/24	2024/25
City Audit and Related Reports	\$	\$	\$
GANN Limit Review Report	\$	\$	\$
Single Audit and Related Reports	\$	\$	\$
Annual State Controllers and Street Reports	\$	\$	\$
Total for Fiscal Year (not to exceed)	\$	\$	\$

City of Lathrop

RFP for Professional Auditing Services

Attachment B

ESTIMATE OF COST

Name of Firm: _____

Address: _____

Contact Name: _____

Contact Phone #: _____ Fax #: _____

Contact Email: _____

1. Auditor's Standard Billing Rates

POSITION	2022/23	2023/24	2024/25
Partner	\$	\$	\$
Manager	\$	\$	\$
Senior Accountant	\$	\$	\$
Staff Accountant	\$	\$	\$
Clerical	\$	\$	\$