



CITY OF PATASKALA

RESOLUTION 2015-007

Passed January 5, 2015

A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO ENTER INTO A CONTRACT WITH THE INDEPENDENT PUBLIC ACCOUNTING (IPA) FIRM OF JULIAN & GRUBE, INC. FOR THE PROVISION OF FINANCIAL AUDIT SERVICES FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31, 2016

WHEREAS, Ohio Revised Code (ORC) section 117.11 requires the Ohio Auditor of State to audit the financial records of the city on an annual basis; and

WHEREAS, ORC section 117.11(C)(2) provides for the engagement of an independent certified public accountant to perform the audit on behalf of the Auditor of State's office; and

WHEREAS, the City of Pataskala in conjunction with the Ohio Auditor of State's office issued Request for Proposals for the audit of the City of Pataskala pursuant to Ohio Revised Code Sections 117.11 and 115.56 for the period January 1, 2014 through December 31, 2016, and;

WHEREAS, the City of Pataskala received formal proposals regarding the services to be received as mandated by the Auditor of State of Ohio regarding any and all terms and conditions; and

WHEREAS, it has been determined with the approval of the Auditor of State the approved proposal submitted by Julian & Grube, Inc. is in the best interest of the City of Pataskala.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO, A MAJORITY OF THE MEMBERS ELECTED THERETO CONCURRING THAT:

SECTION 1. The City Administrator, or their designee, is hereby authorized to sign the Memorandum of Agreement and the Certificate of Compliance, copies of which are attached and incorporated herein, which authorize the contract between the City of Pataskala and Julian & Grube, Inc. for the period of January 1, 2014 through December 31, 2016 for a **sum of sixteen**

thousand dollars (\$16,000) per year, or the sum of forty eight thousand (\$48,000) over the contract term.

SECTION 2. This Resolution shall take effect and be in force at the earliest period allowed by law.

ATTEST:


Kathy M. Hoskinson, Clerk of Council


Michael W. Compton, Mayor

APPROVED AS TO FORM:


Rufus B. Hurst, Law Director



Dave Yost • Auditor of State

December 18, 2014

Mark Grube, CPA
Julian & Grube, Inc.
333 County Line Road West
Westerville, OH 43082

Dear Mark Grube, CPA:

On behalf of Auditor of State Dave Yost, I am pleased to inform you that the contract to audit the **City Of Pataskala, Licking County**, for the fiscal period(s) **1/1/2014 through 12/31/2016**, in accordance with the items and conditions set forth in the Request for Proposals dated 10/8/2014, has been awarded to **Julian & Grube, Inc.**


Attached you will find a PDF document of the Memorandum of Agreement (MOA) form. This document is to be executed by an authorized representative of your firm and **forwarded to the public office**. Electronic signatures are acceptable. If the proposed first year of this audit exceeds 800 hours, also enter the MBE information on the MOA (note: "to be determined" is not acceptable).

The public office will then sign the MOA and a Certification of Compliance (also attached) and **return all signed documents to this office**. When fully approved by the Auditor of State, a fully executed document will be sent to you and to the public office. No audit work may be performed or payments lawfully made regarding this contract until such approval is obtained.

Should you have any questions, please contact me at 614-466-3402. We look forward to working with you and, in advance of your cooperation, please accept my appreciation.

Sincerely,

DAVE YOST
Auditor of State


Mark Long, Chief Auditor
Columbus Region

Encls.

C: Jamie Nicholson, Finance Director



Dave Yost • Auditor of State

MEMORANDUM OF AGREEMENT

This agreement is entered into as of the 18th day of December, 2014, by and between Julian & Grube, Inc. an independent public accountant (IPA), **DAVE YOST**, Auditor of State of Ohio (Auditor) and City of Pataskala, Licking County (Public Office) WITNESSETH:

Whereas, the Auditor of State on 10/8/2014, issued a Request for Proposals for an engagement related to City of Pataskala, including any components and other requirements stated in the Request for Proposal, pursuant to Sections 117.11 and 115.56, Revised Code, for fiscal periods January 1, 2014 through December 31, 2016.

Whereas, IPA responded to the Request for Proposals with a formal proposal wherein they indicated their willingness to perform the engagement related to the Public Office in accordance with the items and conditions set forth in the Request for Proposals; and

Whereas, the Auditor of State, in consultation with the Public Office, has determined the IPA has submitted the proposal most advantageous to the Auditor and Public Office;

NOW, THEREFORE, IPA and Public Office do mutually agree as follows:

1. This Memorandum of Agreement, the Request for Proposals, the Proposal of the IPA and any written documents supplementing, amending, or incorporating the Request for Proposal, the Proposal of the IPA, and the Memorandum of Agreement constitute the integrated written agreement of the parties, to be known as the "Contract";
2. The IPA shall, in consideration of the payments specified in the Proposal, and subject to the requirements of the Contract, perform the specified engagement related to the Public Office;
3. Public Office will provide the IPA with such payments, services, and support as are specified in the Request for Proposals; and
4. The Auditor will provide the IPA with such services and support as are specified in the Request for Proposals; and
5. If applicable, pursuant to the agreement of the parties a subcontractor with respect to the Contract will be as stated below. Further, pursuant to the RFP Terms of Engagement and this Contract, the IPA shall be and remain solely responsible to the Public Office and Auditor for the acts the IPA performs or faults of any subcontractor and of any subcontractor's officers, agents or employees, who are deemed to be agents or employees of the IPA to the extent of the subcontract. Each subcontractor shall jointly and severally agree that neither the Public Office nor the Auditor is obligated to pay or to be liable for the payment of any sums due the subcontractor.

Subcontractor Name

Address

Number of Hours

Rate Per Hour

Total Subcontract

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

Legislative Authority or Designee for
City of Pataskala

Date

Julian & Grube, Inc.

Date

APPROVAL:

Compliance, Auditor of State
Office of **DAVE YOST, Auditor of State of Ohio**
In Accordance with Sections 117.11 & 115.56 Revised Code
(Not valid unless approved by Legal Division)

Date



Julian & Grube, Inc.
Serving Ohio Local Governments

333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

November 10, 2014

The Honorable Dave Yost
Auditor of State

Ms. Stephanie Washington, Administrative Coordinator
88 East Broad Street, 10th Floor
Columbus, Ohio 43215

and

Mr. James M. Nicholson, Finance Director
City of Pataskala
621 W. Broad Street, Suite 2B
Pataskala, Ohio 43062

Dear Mr. Yost, Ms. Washington and Mr. Nicholson:

We are pleased to submit our Sealed Dollar Cost Bid for the audits of the financial statements of the City of Pataskala for the periods January 1, 2014 through December 31, 2016. The total fixed fee bid is as follows:

Period January 1, 2014 - December 31, 2014	\$16,000
Period January 1, 2015 - December 31, 2015	\$16,000
Period January 1, 2016 - December 31, 2016	\$16,000

See Exhibit A for the Schedule of Professional Fees. Please note you will not be billed for out of pocket expenses.

Thank you for considering Julian & Grube, Inc. to serve you! I certify that I am entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Pataskala.

Mark A. Grube, CPA, CFE, CFF, CGMA
Partner of Julian & Grube, Inc.



EXHIBIT A

**SCHEDULE OF PROFESSIONAL FEES
TO SUPPORT THE TOTAL ALL-INCLUSIVE MAXIMUM FIXED FEE
FOR THE AUDIT OF THE FINANCIAL STATEMENTS OF THE
CITY OF PATASKALA
FOR THE PERIODS OF
JANUARY 1, 2014 - DECEMBER 31, 2016**

	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
Partner	20	\$ 90.00	\$ 1,800
Supervising Senior	75	60.00	4,500
Senior	90	50.00	4,500
Staff	125	40.00	5,000
Other: Paraprofessional	<u>10</u>	<u>20.00</u>	<u>200</u>
 Total Fixed Fee for Period January 1, 2014 - December 31, 2014	 <u>320</u>	 <u>\$ 50.00</u>	 <u>\$ 16,000</u>
	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
January 1, 2014 - December 31, 2014	320	\$ 50.00	\$ 16,000
January 1, 2015 - December 31, 2015	320	\$ 50.00	\$ 16,000
January 1, 2016 - December 31, 2016	320	\$ 50.00	<u>\$ 16,000</u>
 Total			 <u>\$ 48,000</u>



Dave Yost · Auditor of State

Certification of Compliance with Procurement Requirements

This is to certify that, to the best of my knowledge and belief as the appropriate official of the **City Of Pataskala, Licking County**, we have complied with all applicable federal, state and local procurement requirements in the selection of the firm **Julian & Grube, Inc.**, to perform the audit of the **City Of Pataskala, Licking County**, which is the subject of the accompanying contract.

City Of Pataskala
Licking County
Representative / Title

Date