

NOTICE OF PUBLIC MEETING

Monday, August 23, 2021
City Council Chambers
680 Park Avenue
Idaho Falls, ID 83402
1:00 p.m.

The public is invited to observe City Council Budget Sessions. However, to observe appropriate social distancing guidelines, as recommended by the Centers for Disease Control and Prevention (CDC), the public may view this meeting via livestream on the City's website at <https://www.idahofallsidaho.gov/429/Live-Stream>. The agenda does not include an opportunity for public interaction.

This meeting may be cancelled or recessed to a later time in accordance with law. If you need communication aids or services or other physical accommodations to participate or access this meeting or program of the City of Idaho Falls, you may contact City Clerk Kathy Hampton at 612-8414 or the ADA Coordinator Lisa Farris at 612-8323 as soon as possible and they will accommodate your needs.

CITY COUNCIL BUDGET SESSION AND CITY COUNCIL WORK SESSION

Times listed in parentheses are only estimates.

Call to Order and Roll Call

Mayor: -Calendars, Announcements, Reports, and Updates (10)

Council: -Liaison Reports and Councilmember Concerns (10)

Municipal Services Financial Team: -Budget Review and Discussion: (150)

- Review of City/County estimates of forecasted revenues
- Health insurance premium allocation
- Public safety forgone package content
- Presentation of balanced budget
- Other budget topics as needed

Municipal Services: -Recommendation for External Auditor (10)

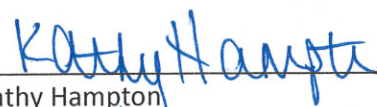
Parks and Recreation: -Update and Discussion: Land and Water Conservation Fund (LWCF) (30)

Community Development Services: -Americans with Disabilities Act (ADA) Transition (30)

Public Works: -Snow Removal Recap (30)

Police Department: -License Appeal Hearing (25)

DATED this 20th day of August, 2021



Kathy Hampton
City Clerk

MS - External Auditor

RFP #21-086
Comprehensive Annual Financial Audit Services
Evaluation

	FORMAT					CRITERION 1					CRITERION 2					CRITERION 3					CRITERION 4					CRITERION 5					CRITERION 6				
	PAGE TOTAL, SIZE OF PAGE, TYPE STYLE					COMPANY EXPERIENCE AND QUALIFICATIONS					KEY PERSONNEL AND RESOURCES					PROJECT UNDERSTANDING					PLATFORM USE					EXPORT AND QUERY OF DATA					COST				
	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5	#1	#2	#3	#4	#5
EideBailly	1.9	1.9	1.8	1.84	2	9	9.5	9.5	9.5	10	16	18	18	18	16	7.2	7.2	7.2	6.8	8	27	27	27	27	30	9	9	9	8.8	8	18	16	17	18	20
Moss Adams LLP	1.8	1.9	1.8	1.8	2	9	9	9.5	8.5	10	18	16	19	18	20	7.2	7.6	7.6	6.96	8	27	27	28.5	25.2	30	9	9	9.5	8	8	8	12	13	16.4	12
Harris	1.2	1.6	1.8	1.6	1.6	5	7.5	7.5	8.5	6	8	12	15	15	8	4.8	4.8	5.6	6.56	6.4	18	18	21	23.4	18	6.5	6	9	8	6	16	16	18	16.4	16
WIPFLI LLP	1.6	1.8	1.8	1.7	2	8	8	8	9	10	15	12	16	17	16	6.4	5.6	6.4	6.56	8	22.5	25.5	24	24	30	7	8	9	8.5	8	17	18	14	16	20

Totals							
	#1	#2	#3	#4	#5	AVG	
EideBailly	88.1	88.6	89.5	89.94	94	90.028	1
Moss Adams LLP	80	82.5	88.9	84.86	90	85.252	2
Harris	59.5	65.9	77.9	79.46	62	68.952	4
WIPFLI LLP	77.5	78.9	79.2	82.76	94	82.472	3



INSPIRED TO REACH NEW HEIGHTS



August 5, 2021

Proposal for Comprehensive Annual Financial Audit Services | Request for Proposals (RFP) #21-086
CITY OF IDAHO FALLS

Submitted By:

Eide Bailly LLP
Jodi L. Daugherty, CPA
Partner-in-Charge of Government

877 W. Main Street, Suite 800
Boise, ID 83702

TABLE OF CONTENTS

Introductory Letter	1
Criterion 1. Company Experience and Qualifications	3
Criterion 2. Key Personnel and Resources Available	13
Criterion 3. Project Understanding	17
Criterion 4. Overall Completeness, Clarity and Quality of Proposal	30
Criterion 5. Cost of Services	31
Additional Resources	33
The Right Choice for the City of Idaho Falls	34
Appendix A – Team Resumes	35
Appendix B – Peer Review	42
Appendix C – Signed Addendum	43



Introductory Letter

WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly the opportunity to propose on financial audit services for City of Idaho Falls ("the City"). We have served the government industry for more than 70 years and work with more than 1,200 government clients throughout the nation.

Through serving these clients, our professionals have gained focused expertise regarding government organizations and will provide you with insightful advice that aids in managing the finances of the City. We understand your specific challenges, needs and goals and have fine-tuned our process to create a more effective and efficient engagement.

We are confident the City will benefit from the experience we provide and believe we are the best candidate for this engagement for the following reasons:

▶▶▶ **Extensive Government Industry Experience.** Business is about more than numbers, and we pride ourselves on being active in the industries we serve. We stay abreast of current issues impacting the government industry and grow our knowledge by attending workshops and trainings. During your engagement, we will work closely with your management team to identify issues and provide responsive solutions tailored to your government.

▶▶▶ **Depth of Resources.** Our size enables us to be responsive to our clients' needs and unique challenges while also providing the necessary breadth and depth of services required in today's complex and ever-changing business environment. We are excited about the benefits we offer:

- **Unmatched Client Service** – You will be served by professionals with extensive knowledge in the government industry. The City will have access to national resources, including 2,500 professionals with diverse skill sets and experiences across the firm.
- **Proactive Communication** – You can expect your Eide Bailly service team to keep you informed of changes affecting the City. We will build communication protocols into our service delivery to ensure timely communication resulting in prompt wrap up of work.



EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

COMMUNICATION

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

- **Partner Involvement** – You will experience partner and senior staff involvement not only during the audit engagement, but also throughout the year as issues, questions and opportunities arise.
- **Timeliness** – We understand and will comply with the timing requirements and scope of services of your request. We will accomplish this by utilizing an open, collaborative process with you. Your proposed engagement team's experience allows us to address the reporting requirements in a timely fashion.
- **Annual Comprehensive Financial Report (ACFR) Experience** – Our extensive experience ensures that the City's ACFR is prepared at the appropriate level to meet Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting program as well as provide all the information to meet the *Government Auditing Standards*. Professionals assigned to the City have direct experience dealing with ACFR reports.

➤➤➤ **Thought Leadership.** We pride ourselves on being leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We are trusted advisors who want to help guide the strategy and operations of your government, and we will make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and how you operate.

➤➤➤ **We Want to Work with You.** We have developed the following proposal with the City of Idaho Falls in mind, and we will provide timely, personalized audit services for you. We will also get to know you and your staff and take the time to understand your specific challenges and opportunities. We pride ourselves on delivering honest and insightful advice beyond what is normally experienced in the public accounting industry. If you're still wondering "Why Eide Bailly," our tagline sums it up—what inspires you, inspires us. Your success is our success.

The following pages highlight our firm's strengths and demonstrate why Eide Bailly merits serious consideration. Know that you will be a highly valued client. Our people would be proud to work with the City of Idaho Falls and build a trusting relationship with your team. Please contact me if you would like to discuss any aspect of this proposal.

Sincerely,



Jodi L. Daugherty, CPA
Partner-in-Charge of Government
208.424.3512
jdaugherty@eidebailly.com



WE UNDERSTAND GOVERNMENTS

The firm has 275 full-time professionals who participate in our Government Industry Group. These professionals share information, learn from others and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas—with more than 1,200 government clients firmwide. We provide audit services for a variety of cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice that aids in managing the finances of the City.



These services include, but are not limited to, evaluating internal control structure, assessing control risk and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities. We are leaders in the Governmental Accounting Standards Advisory Council (GASAC), AICPA State and Local Government Expert Panel and Private Companies Practice Section (PCPS) Technical Committee, local and national boards of the Association of Government Accountants (AGA), including the Financial Management Standards Board, and the review committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting. Due to our leadership positions, the City will have access to information not available from other accounting firms.

Jodi Daugherty is the partner in charge of the government practice at Eide Bailly. She is a member of the AICPA's Government Audit Quality Center Executive Committee (GAQC). This committee is tasked with establishing the general policies of the GAQC and overseeing its activities. As a member of GAQC, Jodi stays current on all the issues surrounding governments and passes this knowledge onto her clients.

Eide Bailly also regularly attends Governmental Accounting Standards Board (GASB) meetings throughout the year, and we communicate the results of those meetings to our clients through our newsletters, e-blasts and webinars. We are also involved with GASB's financial reporting reexamination task force shaping the future of state and local government accounting and reporting and participate in the reexamination of the revenue and expense model and note disclosure projects with GASB.

Thought Leadership

A number of partners at Eide Bailly are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These include: GFOA; National Association of State Auditors, Comptrollers and Treasurers; California Society of CPAs; California Society of Municipal Finance Officers; Oregon Government Finance Officers Association; the California State Association of County Retirement Systems; the California Association of Public Retirement Systems; AGA National Professional Development Conference; National Association of Housing and Redevelopment Officials (NAHRO); Iowa Society of CPAs; Idaho Society of CPAs; Utah Society of CPAs; and Colorado GFOA.



We also provide training for state and local agencies. Some of these agencies include: Controllers' offices of the State of Tennessee, Texas State Auditor, State of Montana, Commonwealth of Massachusetts and the State of Nevada.

Furthermore, **Eric Berman**, Partner, is the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors and educators nationwide. Eric will be an additional resource for the City and is available to assist or consult as needed.

Online Publications – The City will also have access to resources on our Eide Bailly Government Industry website. We publish articles related to hot issues within the government accounting arena.

Webinars – We host frequent webinars dedicated to helping you and your organization navigate complex issues. Each webinar covers a different topic to help evaluate the steps necessary to achieve success and remain ahead of the curve. Below are examples of our most recent webinar series.

GASB-87: LEASES WORKSHOP (THREE-PART SERIES)

Part 1 | Basics and Lessees | Recorded Webinar

Governments are in the process of gearing up for GASB-87: *Leases*. In this first part of a three-part series, we'll walk through the basics of GASB-87, focusing on lessee accounting in a hands-on manner using two to three real lease scenarios from a lessee perspective. Policy and procedure "pain points" will also be discussed, so you can use what is discussed to review and update your policies and procedures as soon as possible.

Part 2 | Lessors | Recorded Webinar

In this second part of a three-part series, we will walk through the basics of GASB-87 focusing on lessor accounting in a hands-on manner, using two to three real lease scenarios from a lessor perspective. Financial reporting and implementation provisions, as well as regulatory leases and leases that are investments, will also be discussed.

Part 3 | Special Issues, Implementation, GASB-94 & GASB-96 | Recording will be posted soon

In this final part of the series, we will walk through the basics of GASB-87, focusing on special issues and implementation challenges including subleases, sale-leasebacks, lease-leasebacks, related entity leasing and how GASB-94, GASB-96 and an upcoming Omnibus may impact your GASB-87 implementation project. One or two "special issue" leases will be reviewed in detail to show why these leases will need added attention.

Visit our website to sign up for our newsletters, e-blasts and webinars: www.eidebailly.com.

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Additionally, several Eide Bailly professionals serve on committees that have input into how new standards are written. This enables us to be involved from the beginning and influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the City to create a plan to address new standards one to two years prior to implementation.

For example, since implementation of GASB 87 is such a monumental task, we have created a Subject Matter Expert team. This team meets on a regular basis to discuss ways to support our audit clients and audit teams with implementation and ways to offer consulting help to other governments that are not our audit clients. Our website includes webinars, articles and tools to assist governments across our footprint with implementation.

1. A list of governmental agencies you are currently auditing.

A few of the significant engagements served from the Idaho office, with similarities to the City, include:

Client	Scope of Work
Ada County	ACFR/Single Audit
Boise City	ACFR/Single Audit
Boise School District	FS/Single Audit
Canyon County	ACFR/Single Audit
Capital City Development Corp.	FS
City of Caldwell	FS/Single Audit
City of Gooding	FS/Single Audit
City of McCall	FS/Single Audit
City of Meridian	FS/Single Audit
City of Nampa	ACFR/Single Audit
College of Southern Idaho	FS/Single Audit
College of Western Idaho	FS/Single Audit

Client	Scope of Work
Deschutes County	ACFR/Single Audit
Gooding County	FS
Idaho Housing & Finance	FS/Single Audit
Idaho State Lottery	FS
Idaho State Treasurer's Office	FS
Kootenai County	ACFR/Single Audit
Kuna School District	FS/Single Audit
Lucky Peak Power Plant Project	FS
Nampa School District	FS/Single Audit
PERS of Idaho	ACFR
Valley Regional Transit	FS/Single Audit
West Ada School District	FS/Single Audit

Client references that have similar services performed can be found on [page 16](#).

GFOA Certificate of Achievement for Excellence in Financial Reporting

Eide Bailly government professionals are well-positioned in organizations associated with government entities. We are members of the AICPA GAQC, the primary purpose of which is to promote the importance of quality government audits. We have also held leadership roles in the GFOA at both the national and local levels.

Eide Bailly partners are members of the GFOA's Special Review Committee (SRC) for the Certificate of Achievement for Excellence in Financial Reporting. We review ACFRs each year supplied by GFOA's SRC and provide all of our staff with this valuable experience as well. We know how important maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting is to the City; we will continue to work with you to maintain this certification.

Specific ways we will accomplish this include the following:

- Review the GFOA checklist as part of the audit process and ensure that all issues from the checklist have been addressed in the audit.
- Frame our audit report to be GFOA-compliant.
- Review any comments related to deficiencies and corrections received from the GFOA and help the City make the necessary adjustments to fix the identified issues.

Through these involvements, we stay abreast of, and have input into, new issues in government accounting. Your service team is very knowledgeable in emerging issues and how we can ensure the City maintains its GFOA Certificate of Achievement for Excellence in Financial Reporting.

Below is a summary list of some of our government audit clients who have been awarded and currently maintain the GFOA's Certificate of Achievement for Excellence in Financial Reporting:

Ada County, ID	City of Lake Tahoe, CA	City of Temple City, CA
Canyon County, ID	City of Palmdale, CA	City of Walnut, CA
City of Alameda, CA	City of Paramount, CA	City of Walnut Creek, CA
City of Boise City, ID	City of Pleasanton, CA	City of Whittier, CA
City of Buckeye, AZ	City of Rancho Cordova, CA	Clark County, NV
City of Brea, CA	City of Rancho Mirage, CA	County of Douglas, NV
City of Camarillo, CA	City of Rancho Palos Verdes, CA	County of Orange, CA
City of Campbell, CA	City of Redlands, CA	County of Santa Barbara, CA
City of Chico, CA	City of Roseville, CA	County of Sonoma, CA
City of Concord, CA	City of Sacramento, CA	County of San Joaquin, CA
City of Dana Point, CA	City of Salt Lake City, UT	County of San Bernardino, CA
City of Davis, CA	City of San Leandro, CA	County of Placer, CA
City of Fairfield, CA	City of San Ramon, CA	County of Ventura, CA
City of Glendale, CA	City of Santa Clarita, CA	Deschutes County, OR
City of Indian Wells, CA	City of Santa Cruz, CA	Douglas County, CO
City of La Palma, CA	City of South Lake Tahoe, CA	Jefferson County, CO
City of Laguna Beach, CA	City of Suisun City, CA	Kootenai County, ID
City of Laguna Niguel, CA	City of Temecula, CA	PERS of Idaho

2. Experience with the Federal Single Audit Act requirements.

Single Audit Experience

We have experience providing single audits related to federal expenditures which ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards. We also assist in the preparation of the data collection form and prepare the reporting package for submission to the federal audit clearinghouse.

\$28.6 billion
in federal
expenditures
audited

Eide Bailly audits more than \$28.6 billion in federal expenditures, which provides us with extensive experience in single audits. Not only are we on the forefront of new regulations, but because of our vast experience with government entities, we are also familiar with a wide variety of federal programs. As the City looks to expand its current federal programs, we can pull from our expansive database of federal programs we have audited and provide consultation on what has worked effectively for other entities. This will help the City establish strong controls and processes over new federal programs, rather than trying to rework controls and processes after the programs are established.

Our single audit experience includes the Department of Education, Department of Housing and Urban Development, Department of Agriculture, Department of Commerce, Department of Interior, Department of Transportation, Department of Justice, Department of Labor, Department of the Treasury, Department of Health and Human Services, Homeland Security, National Foundation on the Arts and the Humanities, Environmental Protection Agency, Department of Energy, Office of the National Drug Control Policy, Department of Defense and the Bureau of Land Management.

Paired with our many years of experience, we are qualified to effectively work with your organization to ensure federal requirements are met.

Eide Bailly is also engaging with clients on the recently released compliance provisions from the United States Treasury Deputy Inspector General regarding the Coronavirus Aid, Relief, and Economic Security Act (CARES ACT) reporting of coronavirus relief fund (CRF) payments. Clients have also engaged us on managing outlays of CARES ACT funds for compliance. We can be engaged by the City in this regard as part of this engagement. We are also engaged with governments providing similar services regarding the American Rescue Plan Act (ARPA).

As active members of the AICPA GAQC and through Jodi's participation on the GAQC Executive Committee, we have timely and in-depth knowledge of everything happening with single audits and COVID-19 funding.

3. Number of annual CPE hours in governmental auditing, governmental accounting, and the Federal Single Audit Act by individuals who would be performing work on the audit.

Because we are committed to the government industry, we provide our professionals with specific, ongoing training related to these industry issues. This investment ensures our people stay current on the unique challenges and opportunities within their industries, so they are in the best position to help clients address these issues. We accomplish our regulatory and accounting standard training through attendance at various AICPA sessions.

Firmwide, our continuing professional education (CPE) program requires all professional staff obtain education that exceeds the requirements of the AICPA and where applicable, *Government Auditing Standards*. The firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. This past year, we provided our client service professionals with an average of 43 hours of professional education, compared with the 40-hour accounting industry requirement. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions.



CPE HOURS
Eide Bailly FY 2020

Our government professionals obtain CPE through the following means:

- Government-specific seminars sponsored by the AICPA and GAQC.
- Seminars sponsored by the GFOA.
- Involvement with local chapters of the GFOA (we regularly teach and attend GFOA conferences).
- Eide Bailly seminars specific to government issues taught by our experienced managers and partners.

By expanding our knowledge of issues important to government organizations, we can provide more in-depth, knowledgeable solutions to our clients. Additional communications, webinars and training are provided throughout the year on a variety of topics important to state and local governments.

You will find resumes including relevant CPE for each team member in **Appendix A**.

4. Ability to be on-site for the inventory count checks shortly after the fiscal year end of September 30, 2021.

Our schedule and available staff allow for us to be on-site for the inventory count checks shortly after the fiscal year-end of September 30, 2021.

5. Ability to complete the audit by January 2022. The preparation of the ACFR may go into February 2021 and final printing by the end part of February.

Eide Bailly commits to you that if your team has the year closed and is prepared for the audit by the end of November, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline. We will complete the audit by January 2022 and will meet your filing deadlines. We understand the preparation of the ACFR may go into February 2022 and the final printing by the end of February.

6. Ability to present findings at a formal City Council meeting in March of 2022.

We are available to participate periodically at your City Council meetings and any other meetings, at the Council's request. This includes our ability to present the findings at a formal City Council meeting in March of 2022.

7. Provide a certificate of insurance for liability, errors, and omissions.

COMMERCIAL GENERAL LIABILITY
Phoenix Insurance Company
6307206X385
4/29/2020 - 4/29/2022

PROFESSIONAL LIABILITY
SCOTTSDALE INS CO and various insurers
HWS0000102
05/01/2021 - 05/01/2022

ERRORS AND OMISSIONS
Included in Professional Liability

8. Provide a certificate of workers' compensation insurance.

WORKERS COMPENSATION AND
EMPLOYERS' LIABILITY
Travelers Indemnity Co of America
UB9L19981A1943G
4/29/2021 - 4/29/2022

Eide Bailly carries standard levels of insurance. Our insurance policies are renewed and reviewed on an annual basis. Please advise us if you have a minimum requirement level and we will provide an appropriate certificate of insurance upon being awarded the contracted work.



Criterion 2. Key Personnel and Resources Available

AN EXPERIENCED SERVICE TEAM

We are passionate about our work—and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

Jodi Daugherty will lead the engagement team and serve as the Audit Engagement Partner and Client Relationship Partner. **Lealan Miller** will serve as the Consulting Partner and **Audra Stewart** will serve as the Audit Manager. These professionals are licensed to practice public accounting and bring strong credentials and a desire to work with the City. If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Senior and Staff Associates

All of our seniors have more than two years of experience in public accounting, with several who specialize in the government industry. We require Yellow Book compliance for all members of our assurance staff. This means no fewer than 24 hours of specific Government Education courses each two-years. Most members of our audit staff significantly exceed that amount.

Once an agreeable timeline has been determined, we will assign a few of our talented seniors and staff to your engagement.

Staff Availability

Once engaged, we will meet with the City to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident that through the size of our firm and our resources— in our offices closest to the City, but also across the firm—we have the capacity to serve the City now and in the future. Although we are committed to other projects, we are adept at managing workflow and projects and can be flexible in allocating staff time. We are confident we have the resources to meet your needs.

Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. Eide Bailly has a high retention rate, allowing us to provide stability. You will find resumes for each team member in **Appendix A**. The following information will provide an overview of your service team:



**Jodi Daugherty, CPA | Partner-in-Charge of Government
ENGAGEMENT PARTNER**

Jodi joined the firm in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse—she has worked with government entities, nonprofit organizations, institutions of higher education, multifamily housing projects, public housing authorities and retirement plans. Jodi manages audits for many of the government entities in the Pacific Northwest and also plays an active role in audits of federal awards in both the nonprofit and government sectors. She has worked with various government entities, including cities, higher education institutions, school districts, counties, highway districts and housing authorities, working with several governments that prepare and submit an ACFR to the GFOA every year.



**Lealan Miller, CPA
CONSULTING PARTNER**

Lealan has more than 30 years in public accounting with experience in the government industry throughout his career. He will be responsible for performing an independent engagement quality review of the financial statements and collaborating on technical issues that may arise. He has served as a member of the AICPA's State and Local Government Expert Panel and for six years with GASAC, which advises GASB on government standards. He has government experience for various entities, including cities, counties, state investment pools, state public pension plans, housing authorities, school districts, colleges and universities, state agencies and nonprofits. Lealan has presented several training courses over the years including grant management, accounting update, Yellow Book updates, GASB 67 and 68. He has also presented at the national level for the GFOA, National Association of State Auditors, Controllers and Treasurers (NASACT) and AGA.



**Audra Stewart, CPA
AUDIT MANAGER**

Audra joined Eide Bailly in 2013 and has eight years of experience working in public accounting, with a focus in assisting government entities similar to the City. She will work with Jodi in overseeing both the single audit and the financial statement aspects of the City's audit. She has extensive single audit experience relating to state and local governments including several programs similar to the City.

Staff Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We will strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.



Should the need arise to change any of the key engagement personnel, we will notify you and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.

Engagement Team Organizational Chart





CLIENT REFERENCES

As a top 25 CPA firm, we have built our business on relationships and believe our clients to be the best critics of our service.

The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

➤➤➤ Similar Clients

City of Caldwell

Carol Mitchell

Finance Director

208.455.3000 x4638

cmitchell@cityofcaldwell.org

Boise City

Lynda Lowry

Finance and Administration Director

208.384.3722

lynda_lowry@yahoo.com

Kootenai County

Dena Darrow

Finance Director

208.446.1665

ddarrow@kcgov.us



Criterion 3. Project Understanding

AUDIT METHODOLOGY

At Eide Bailly, we promise you a better overall experience. While we recognize that multiple firms are capable of accomplishing the objectives of an audit, Eide Bailly appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each client.

Eide Bailly values its business relationships and demonstrates this through our partner and manager involvement. Our senior level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved on-site during fieldwork and stay connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our client's operating environment and partner with them to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize that effective communication is critical throughout the entire audit process, our service and communication approach begins with planning and continues throughout the year. Additionally, we take a collaborative communication approach with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization and communicating with them as a business partner ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules and work papers to be prepared by your personnel.

Upon appointment as your auditor, we will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

Audit Schedule

We understand your requested timeline and are committed to meeting your deadlines. The following table identifies the structure of our audit for City reports and the timing of each section:

Engagement Timeline

Activity	Timing
Planning	August-September
Interim Single Audit Fieldwork	One week between September-October
Fieldwork	Two weeks between November-January
Exit Conference	At the end of each week of fieldwork
Reporting	January-February
Presentation to City Council Meeting	March
Ongoing Communication	Throughout the year

We will meet your deadlines. By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial and single audits and the steps involved along the way to meet these deadlines. An audit project plan will be developed between our team and the City and then followed closely, and we will work with the City's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front and open communication with no surprises.

Audit Process

Our audit approach is designed to collaborate with the City and achieve optimal results. The approach consists of five major components: Planning, Interim, Fieldwork, Reporting and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet the reporting deadlines. The objectives of each component are described in the following pages:

Planning is where the tone of a successful audit is established. As part of this process we will perform the following including first year procedures:

Planning (August-September)

- Discuss and finalize the engagement timeline, audit approach and process.
- Discussions with management and accounting staff, including the City Council, if requested, to address any risks or concerns that they may have.
- Evaluate the nature of the operating environment (for example, changes in volume, degree of system and reporting centralization, sensitivity of processed data, the impact on critical business processes, potential financial impacts, planning conversions and economic and regulatory environment).

- Review of interim financial information and reports to identify significant risks and changes early.
- 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 potential audit issues.
- 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.
- Develop expectations regarding timing and audit progress.
- Gain understanding of federal programs and perform an analysis of potential major federal programs.

Interim Fieldwork — Single Audit (September-October)

Our approach to performing the single audit is broken into three different phases:

- Phase I – Risk assessment and planning.
- Phase II – Major program testing.
- Phase III – Assessment and reporting.

Phase I – Risk Assessment and Planning

This phase basically encompasses the planning and risk assessment of your federal programs. The planning phase, if done correctly, will set the tone of the single audit as well as set the stage for an efficient and effective single audit. We will work closely with management to properly identify federal programs and clusters to determine the major programs to be tested.

The steps associated with risk assessment and planning include:

- Determine grant awards and funding increments.
- Determine the Type A and Type B thresholds.
- For any programs above the threshold (Type A) perform a review of the past two single audits and document the program risk to determine if the program is high risk or low risk.
- Make final determination of major programs to be tested based on the above steps.
- Review the applicable Uniform Guidance *Compliance Supplement* for any unusual items for each of the major programs, as well as determine which compliance areas are direct and material for each major program.

Phase II – Major Program Testing

After making the major program determination as noted above, we will test the major programs. Steps for each major program are as follows:

- Obtain the audit steps from the *Compliance Supplement* which provides the audit steps for each major program.
- Based on the direct and material compliance areas identified during the planning phase, obtain from management the process and controls relating to those direct and material compliance areas. The controls for each compliance area need to address the five components of Committee of Sponsoring Organizations of the Treadway Commission (COSO) as required by Uniform Guidance.
- Select samples for control and compliance testing.
- Perform control testing for effectiveness and compliance testing of selected transactions.
- Report any material weaknesses or material noncompliance to the City's management.
- Provide periodic meetings to discuss the status of the Single Audit testing. Any potential findings are discussed with management while our auditors are in the field and are concluded during fieldwork.

Phase III – Assessment and Reporting

The above steps are based on the preliminary Schedule of Expenditures of Federal Awards (SEFA). Once the SEFA has been finalized, we will determine if any additional major programs are to be tested. We will perform the following steps:

- If additional major programs have been identified, perform the steps as noted in the major program testing for the new programs.
- Review the prior findings, if any, and perform steps to determine if the findings were cleared by management and do not need to be reported during the current year.
- Prepare the Schedule of Findings and Questioned Costs.
- Have an exit conference with management and key grant personnel and provide a draft report of the single audit as well as any Yellow Book findings required to be reported. These findings are reviewed by the manager and engagement partner prior to the exit conference. This is done so no surprises arise after we pull out of the field.

Interim Fieldwork – Financial Statement (September-October)

- 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.
- Prepare listing of audit information requested from the City.

- Review minutes, resolutions and ordinances.
- Perform tests of legal compliance.
- Weekly updates to City staff.
- Exit conference with management.

Final Fieldwork (November-January)

- 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 single audit testing.
- Weekly updates to City staff.
- Exit conference with management.

Based upon the risk assessment, planning and interim testing that has been performed, we will then test the significant audit areas that were identified. As provided in auditing standards, this can be accomplished through a combination of test of details or substantive analytical procedures.

When a test of details is required, we use either nonstatistical sampling or scoping to determine the sample size or the transactions to be tested. We use an internally created sampling form that uses the account balance, materiality and risk assessment to determine the sample size. A random number generator is used to randomly select the sample population.

Analytical procedures are another important part of the audit process and consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Analytical procedures range from simple comparisons to the use of complex models involving many relationships and elements of data.

At least four weeks prior to the commencement of year-end fieldwork, we will provide a prepared by client listing that will be a combination of what has been prepared in the past and incorporating any changes in the testing approach. These changes will be discussed with management during the planning phase to ensure everyone is on the same page going into year-end fieldwork.

Balance Sheet

Our methodology is to use third party confirmations as a substantive test where possible. When the use of confirmations is not practical or effective, we will perform a detail test over the ending account balance. Depending on the risk assessment and materiality of the account, we might pair this with a substantive analytic, or use a substantive analytic alone for accounts with lower risk and lower year-end balances.

Below is a preliminary plan applied to the City based upon the September 30, 2020 financial statements for the City:

	Third Party Confirmation	Test of Details	Substantive Analytical
Cash, cash equivalents, investments	x	x	
Property tax receivable	x		
Accounts receivable and unbilled charges	x	x	
Due from other governments	x		
Loan receivable		x	
Allowance for uncollectable			x
Prepaid expense & inventory		x	x
Due to/Due from other funds		x	
Capital assets		x	x
Accounts payable and accrued liabilities		x	x
Compensated absences and accrued payroll			x
Advanced revenue (if any)		x	x
Long-term debt and interest payable	x		
Pension/OPEB (asset) liabilities and related deferred inflow/outflow	x	x	
Fund balance/Net position		x	

Income Statement

During the year-end fieldwork, we will plan to use a combination of substantive analytical procedures over the material revenue sources, as well as confirmations or other test of details. The type of test will be based upon the revenue source and what makes the most sense for that revenue source. Below is a preliminary plan applied to the significant revenue streams based upon the September 30, 2020 financial statements for the City:

	Third Party Confirmation	Test of Details	Substantive Analytical
Property taxes	x		
Licenses and permits			x
Intergovernmental	x	x	
Charges for services – governmental funds		x	x
Charges for services – enterprise funds		x	x
Investment Income	x	x	
Capital contributions		x	x
Other		x	x

To test the expenditures of the City, we will use a combination of test of details and substantive analytical procedures.

Confirmation of Balances

Confirmation of balances will include sending confirmations to third parties such as financial institutions, customers, or other entities to ensure that the balances are materially accurate as presented in the financial statements.

Test of Details

Based upon the testing area, a test of transactions will be performed. The number of items to test and the type of testing performed will be based upon the risk assessment that was determined during the planning phase and then updated if any issues are found during our testing. Examples of transaction testing include, but are not limited to the following:

- Reviewing the reconciliations for the cash and investment accounts and selecting a sample of reconciling items to ensure they are properly recorded in the correct period.
- Selecting a sample of grant revenue transactions to ensure they were properly recognized as revenue during the year.
- Selecting a sample of charges for services to ensure that they were properly recognized as revenue during the year.
- Testing a sample of year end balances to supporting documentation to ensure the transaction was properly recorded during the year.
- Selecting a sample of participants into the PERS and OPEB plans to ensure the census used to calculate the estimate was accurate.
- Select a sample of capital asset transactions to ensure properly capitalized in accordance with the City's capitalization policy.
- Select a sample of capital outlay transactions that were not capitalized to ensure the transaction should not have been capitalized.
- Test the fund balance and net position designations in accordance with GASB 54, to ensure appropriately reported and disclosed.
- Testing financial statement disclosures.

Substantive Analytical Procedures

In addition to the detail testing and confirmation procedures noted above, we will also perform substantive analytical procedures. This will include predictive analytics over significant revenue streams, comparison against budgets in expenditures, predictive analytics over payroll expenditures. We will also perform an overall review of the financial statements to ensure that they are in line with the testing performed and there are no unexpected variances that have not been otherwise addressed.

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

To ensure that the testing is completed efficiently and that there are no surprises, there will be weekly status update meetings between the City's staff and Eide Bailly.

Reporting (January-February)

- Tie-out of the draft prepared by the City to our audit workpapers.
- Review of the financial statements by the partner over the engagement.
- Review of financial statements by a partner 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 the 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 the City Council at its regularly scheduled meeting, if requested.

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 your business and our audit evidence. These procedures typically consider trends based on several previous years, instead of comparison only with the prior period.

Ongoing Communication (Throughout the Year)

- Obtain interim financial statements throughout the year for review.
- 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.
- Participate periodically at your City Council meetings, and any other meetings, at the City Council's request.

We will hold an exit conference with management and provide periodic written or oral reports on the status of the audit to representatives of the City. The success of the audit is dependent on the amount of open communication throughout the year and not just during the audit period. We will work closely with management and the accounting personnel throughout the audit process and will hold weekly meetings to go over open items as well as discuss any potential accounting or compliance issues identified during the audit. We believe in no surprises. When we perform the exit conference, we will hold a final discussion on any potential findings and will come to a conclusion during the conference. Our goal is to have no additional findings subsequent to the exit conference.

Using Information Technology Auditors

As part of any financial audit, Eide Bailly is required under auditing standards to obtain a sufficient understanding of the accounting system and technology environment in order to plan the audit. It is our philosophy to not only meet but also exceed this requirement by involving Eide Bailly's dedicated technology specialists to participate in audits as deemed appropriate.

Our IT methodology is based on AICPA guidelines, the internal controls framework prescribed by COSO, and the best practices for technology controls as defined by the Control Objectives for Information and Related Technology (COBIT) developed by the Information Systems Audit and Controls Association (ISACA). When auditing the technology environment, we evaluate both the general technology controls and specific application controls that are in effect. This requires our IT auditors to consider how the accounting systems, infrastructure, processes and people work individually and together to ensure financial records are being appropriately processed and reported. As such, we must work with IT staff to assess how the relevant systems and technology environment are administered and supported, and with accounting staff to evaluate how financial data is processed and system controls are maintained to enforce segregation of duties.

Eide Bailly has extensive experience integrating a variety of IT services into our audit engagements across organizations in the public, private and nonprofit sectors. These experiences include auditing of IT operations, security and software development as well as conducting both internal and external network vulnerability tests. In addition, we have former federal and local law enforcement computer forensic specialists that utilize the latest tools to analyze and investigate digital media for a wide range of purposes.

We have seasoned professionals with years of relevant technology experience, many of whom carry a myriad of certifications, including the following designations:

Certified Information Systems Auditor (CISA)	Certified Common Security Framework Practitioner (CCSFP)
Certified in Risk and Information Systems Control (CRISC)	GIAC Security Essentials Certification (GSEC)
Certified Information System Security Professional (CISSP)	Certified Internal Auditor (CIA)
Certified Information System Manager (CISM)	Certified Government Audit Professional (CGAP)
Certified Financial Systems Auditor (CFSA)	Certified Risk Management Assurance (CRMA)
Certified Ethical Hacker (CEH)	Certified Information Technology Professional (CITP)
Certified Public Accountant (CPA)	Certified Penetration Testing Engineer (CPTe)

Our experience with audits of various entities requires adherence to various standards surrounding internal controls including the COSO Framework, GAGAS and Federal Information System Controls Audit Manual (FISCAM). We work with all our clients to help them understand the updated COSO framework. We have conducted training on COSO and risk assessments nationwide and believe we will add value and improve the effectiveness of the risk management, control and governance processes.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

My Eide Bailly (Web-Based Client Site)

My Eide Bailly is an online client site that gives clients the ability to transfer files securely and connect digitally with Eide Bailly. Email is not a secure way to exchange documents, but My Eide Bailly can handle large file uploads in a safe, secure manner. In addition, My Eide Bailly offers clients visibility into their projects, control over who can access and see files related to those projects (including third parties), and an easy way to browse invoices, articles and upcoming webinars and other events. My Eide Bailly has an Apple and Android app as well.

My Eide Bailly makes it easy to share and stay connected with Eide Bailly, creating efficiencies for both our clients and our staff during engagements. Additional features will be added as we build our digital strategy to empower our clients to work with us digitally, if they choose.

Data Extraction Software

Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures and recalculate system calculations, among a host of other procedures developed by our audit team.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic work papers and supporting documentation, performs project tracking and facilitates quality engagement review.

Leveraging Technology — Ability to Work Remotely

As a technology-driven firm, we have seen no issues in performing audit procedures off-site from our clients during this unprecedented event. We have taken advantage of technology during these times, such as using our web-based client site, My Eide Bailly, for exchanging documents securely and safely. We also use Skype and Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We are utilizing Zoom to host webinars and town hall meetings to educate and assist our clients on the rapidly changing circumstances and on how to successfully navigate through those changes. As a result, we have no concerns completing this audit remotely in the future should the need arise.

Innovative Audit Technologies

As part of its innovation initiatives, Eide Bailly has been conducting various pilot projects and is incorporating certain artificial intelligence techniques into its audit processes. Eide Bailly is currently working with two artificial intelligence vendors to determine which audit areas and processes can be positively impacted by driving improved efficiency, better risk identification and automated analytics, which in turn will provide a better and more cost-effective audit process for our clients. We are currently using these tools to analyze the general ledger and assist with journal entry testing that is required by audit standards. This area has typically required significant manual process and time for our audit teams. Initial efforts have proven efficient and effective in reducing our hours in this audit area and being able to pass these savings along to clients by keeping our professional fees down.

Eide Bailly has also began incorporating Robotic Process Automation into its audit process. This area has provided improved efficiency and accuracy and increased testing scope in areas such as investment testing, benefit plan auditing and certain other areas. By utilizing paperless processes and innovative processes, we are able to bring experts from across our firm into every engagement. What this means to you—better service, timely reporting and cost-effective solutions.

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. The following is a summary of the process Eide Bailly uses regarding internal controls over financial reporting and compliance:

Internal Controls over Financial Reporting

Our approach will start with any documentation related to internal controls already developed. We review that documentation to obtain an 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 conducting 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, we can reduce substantive testing and conduct an 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 tend to allow more efficiency for an audit perspective relative to the control process.

Eide Bailly utilizes 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 it is often more efficient and effective to substantively audit a balance rather than complete an extensive control test.

Internal Controls over Compliance

Our approach for internal controls over compliance associated with federal programs is similar to the approach regarding internal controls over financial reporting related to accumulation, documentation and evaluation of the control environment.

Test of controls over compliance are required for major federal programs. Our approach is identifying key controls applicable to direct and material compliance requirements for testing, as well as incorporating results from tests of internal controls over financial reporting and IT.

The approach we will take to gain an understanding of your internal controls includes:

- Interview City personnel.
- Review organizational charts, accounting and procedure manuals and programs.
- Complete internal control questionnaires.
- Write-up system narratives.
- Evaluate items selected for testing.
- Review controls over financial information systems.

The timely completion of this work will assist us in performing our work efficiently and communicating any potential recommendations as soon as possible.

In addition, our engagement approach is based on the following:

- Observations we believe will help the City achieve its objectives will be shared. We will also be pleased to respond to inquiries you may have about financial or other business matters.
- The assistance to be provided by your personnel, including the preparation of schedules and analyses of accounts, will be discussed with the finance department. The timely completion of this work will assist us in performing our work efficiently.

Statistical Sampling

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in the areas of cash and investments, receivables and other areas deemed necessary.

Determining Laws and Regulations Subject to Audit Test Work

During the planning process, we will also discuss with 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 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 perform tests of the City's compliance with certain provisions of laws, regulations, contracts and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.

We will combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures. Our audit will meet all federal and state requirements, as applicable. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

Smooth Transition

We understand the transition from one professional services firm to another can cause some inconvenience to the City's management and staff. We understand this concern and realize the decision to change service providers is not one to be taken lightly. Our goal is to make the transition as smooth as possible. We will manage the transition to minimize time demands on your employees and ensure a timely first year audit in accordance with professional standards.

We are experienced in transitioning many clients from predecessor professional service providers. In each case, we worked closely with client personnel and accomplished the transition with minimal disruption of client activities. The following are some of the critical activities we perform to make the transitions successful:

- Spend more time in the planning stages of the audit to understand the City's accounting and operational processes.
- Identify any issues during the planning stage and have them resolved before starting the audit.
- Provide an extensive and detailed prepare by client list of schedules, documents and confirmations needed for the audit.
- Review current auditor's workpapers to help us understand what the City provided regarding schedules and other documentation. We will modify our requests to match what the City has seen in the past.

Criterion 5. Cost of Services

EXPECTED FEES

Our fees are based on the complexity of the issue and the experience level of the staff members necessary to address it. If you request additional services, we will obtain your agreement on fees before commencing work, so there are no surprises or hidden fees.

We propose the following fees based on our understanding of the scope of work and the level of involvement of the City's staff:

Engagement Services and Fees

Professional Services	2021
Financial Audit of the Annual Comprehensive Financial Report	\$73,500
Single Audit – one major program (see note below on additional major programs)	10,000
Total Fees	\$83,500, plus travel costs

The above fees are quoted assuming the audit fieldwork is completed by early January 2022 as stated in the RFP.

Single Audit(s)

In any given year, it is hard to determine how many major programs will need to be tested. There are a lot of factors and variable that go into major program determination. While we do our best to determine those major programs using a preliminary SEFA, final determination cannot be made until the final SEFA is prepared. The fee above is for the audit of one major program. The fee for each additional major program will be between **\$7,500 to \$8,500**, depending on the level of difficulty.

Out-of-Pocket Fees

In addition to the professional fees listed above, you will be billed for actual out-of-pocket expenses such as travel time, mileage, lodging and meals.

Through the past 18 months of auditing during the pandemic, we have learned how to audit in a completely remote environment. As things are returning to "normal", we plan to incorporate this ability to work remotely with working on-site. Since on-site work does require travel and travel costs, we will work with your team to reach an agreement on the amount of time spent on-site versus working remotely and will negotiate a "not to exceed" amount of travel costs incurred. **We estimate that travel costs could range from \$3,000 to \$5,000.**

Financial Statement Preparation

Based on our interpretation of the RFP, it is our understanding that the preparation of the financial statements will be performed by the City's team. If the City requires assistance with the actual preparation of the financial statements, **this will be charged at an hourly rate of \$250/hour**. This assistance will be discussed between the City's team and our team before any work begins.

Billing Policy Regarding Telephone Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we will bring it to your attention and obtain approval before proceeding.

Engagement Hours by Staff Level

Staff Level	Estimated Hours: Annual Audit	Estimated Hours: Single Audit (One Major Program)	Estimated Hours Each Additional Major Program
Partner	42	4	2
Manager	69	6	4
Senior	178	10	7
Staff	216	60	55
Administrative Staff	20	-	-
Total Hours	525	80	68
Blended Rate	\$140/hour	\$125/hour	\$125/hour
Total Fees	\$73,500	\$10,000	\$8,500



Additional Resources

LET US HELP YOU WITH MORE

We pride ourselves on being leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We are business advisors who want to help guide the strategy and operations of your organization, and we will make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

When you work with us, you will have access to the knowledge and talents of more than 2,500 professionals across our firm. This includes specialized tax knowledge, a full spectrum of audit/assurance services and our many specialized services, such as:

Cybersecurity

Our professionals have deep IT backgrounds, specializing in a broad range of security services and allowing us to tailor solutions to your needs. We work with every level of your organization—your boards and executives, technical IT admins and general users—to provide insight and guidance so you can be confident your data is protected.

IT Consulting

Business planning and technology strategy go hand-in-hand, like having a good offense and defense. You cannot win the game without planning for both.

Whether you want a better way to power your decision making, a simpler way to run your organization or you just want to see a return on your technology, a solid strategy always comes first. Our business consultants will help you define your goals and business needs so your technology game plan keeps you winning.

Forensic Accounting

We have seasoned professionals with years of relevant investigative experience. Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and take pride in delivering a quality work product in an efficient and timely matter.



The Right Choice for the City of Idaho Falls

BUILDING A SUCCESSFUL RELATIONSHIP

To us, work is not just work; we see it as a chance to help you solve problems, achieve goals and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we think we are the best fit for this opportunity.

We can connect you with the knowledge, resources and solutions that help bring confidence to your business decisions. We want to work with you!

If you have questions or would like additional information, do not hesitate to contact us. We want to make sure you have everything you need to make your decision.



Jodi L. Daugherty, CPA
Partner-in-Charge of Government
208.424.3512
jdaugherty@eidebailly.com

We Want to Work with You

We are driven to help clients take on the now and the next with inspired ideas, solutions and results. We look forward to working with you.

Appendix A — Team Resumes

TEAM RESUMES

JODI L. DAUGHERTY, CPA

Partner-in-Charge of Government

INSPIRATION: The relationships I have built with my clients over the years is the most rewarding part of my job. The different personalities and work styles I encounter are limitless and exciting.

208.424.3512 | jdaugherty@eidebailly.com

Jodi joined the firm in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse—she has worked with nonprofit organizations, governmental entities, multifamily and public housing authorities and retirement plans. Jodi manages audits for many of the governmental entities in Treasure Valley, and she also plays an active role in audits of federal awards in both the nonprofit and governmental sectors.

If you get the chance to work with Jodi, you can expect her to not just meet, but exceed your expectations. She will meet your deadlines so you can meet yours without any added stress. Relationships and communication are very important to Jodi, and you will see this demonstrated before, during and after the engagement.

In her free time outside of the office, Jodi enjoys volunteering for the many church activities that her children are involved with. She also likes to stay active by working out at the gym and hitting the bike trail whenever possible. To relax, her favorite activities are reading or watching movies with her family.

Client Work

Worked with various governmental entities, including cities, counties, highway districts, school districts, housing authorities and institutes of higher education, working with several governments that prepare and submit an Annual Comprehensive Financial Report to the GFOA every year.

Conducted single audits of federal awards, including FAA Programs, Coronavirus Relief Funds, Student Financial Aid, HUD programs, Department of Transportation programs, the food service program and Title 1 and Title 6b programs.

Participated in industry seminars and conferences, speaking at breakout sessions or seminars to help others learn and grow in their various positions at their organization.



Memberships

American Institute of Certified Public Accountants

Idaho Society of Certified Public Accountants

Association of Government Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Arts, Accounting – Northwest Nazarene College, Nampa, Idaho

Community

School Board, Member & Treasurer

Leader and Volunteer in Children's and Youth Ministry at her Church

TWIN Award Winner

Jodi Daugherty – Relevant CPE Courses

Course Title	Sponsor	Date	Total Credits
2021			
The American Rescue Plan Act Basics & What We Can Do for Our Governments	Eide Bailly LLP	06/25/2021	2.0
ASN June 2020	Eide Bailly LLP	06/25/2021	1.5
Becoming a Trusted Advisor to your Government Client	Eide Bailly LLP	Various	4.5
Partner Meeting - Keynote 2021	Eide Bailly LLP	06/15/2021	2.0
Planning Considerations for 2021 Single Audits (COVID-19 Focus)	Eide Bailly LLP	05/27/2021	1.0
Live Training ASN 2021	Eide Bailly LLP	05/07/2021	1.5
GASB Webinar Series 2021	Eide Bailly LLP	Various	3.0
Trusted Advisor Series 2021	Eide Bailly LLP	Various	3.0
2020			
Ethics - Understanding and Applying the AICPA Code of Professional Conduct	Becker Professional Education	11/21/2020	2.0
Live Training Session: ASN 2020	Eide Bailly LLP	11/13/2020	2.0
Assurance Partner - Internal Inspection and NAO Update	Eide Bailly LLP	10/23/2020	1.5
Single Audit Update: 2020 Uniform Guidance Changes	Eide Bailly LLP	10/21/2020	1.0
A&A Update 2020	Eide Bailly LLP	10/15/2020	8.0
Single Audit Update – 2020 Compliance Supplement and COVID-19 Impact	Eide Bailly LLP	09/21/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	09/16/2020	8.0
HUD: Audit Update for Multifamily Housing & Public Housing Audits 2020	Eide Bailly LLP	09/03/2020	11.5
Fiscal First Aid for School Districts	GFOA	08/07/2020	1.0
Sub-recipient Monitoring	Eide Bailly LLP	07/30/2020	2.0
Fundamentals of Governmental Accounting and Reporting	AICPA	07/23/2020	2.0
Government & NPO Conference 2020	Eide Bailly LLP	07/17/2020	11.5
Trusted Advisor Series	Eide Bailly LLP	05/28/2020	2.0
Balancing the Budget in Bad Times: Risk in Cutback Budgeting	GFOA	05/14/2020	1.0
Budgeting and Cash Flow Modeling in a Crisis for States and Local Governments Webinar	Eide Bailly LLP	05/13/2020	1.0
Student Financial Aid Single Audit Training	Eide Bailly LLP	05/08/2020	1.0
Internal Staff Training for GASB-87	Eide Bailly LLP	04/09/2020	1.0
ASN 2020	Eide Bailly LLP	04/03/2020	1.0
ASN - January 2020	Eide Bailly LLP	1/17/2020	1.5
Governmental Update 2020 (GASB Webinar Series)- GASB 84 - Common Issues	Eide Bailly LLP	1/14/2020	1.0

LEALAN I. MILLER, CPA

Partner

INSPIRATION: I enjoy helping my clients achieve their goals and sharing my knowledge with professionals so they can better understand and expand their expertise in accounting.

208.383.4756 | lmiller@eidebailly.com

Lealan has 30 years in public accounting with experience in the government and employee benefit plan industries throughout his career. He has current and past partner responsibility with many similar clients in the past five years including the Public Employee Retirement System of Idaho, Public Employees' Retirement System of Mississippi, Municipal Fire and Police Retirement System of Iowa, Fire and Police Pension Association of Colorado, Wyoming Retirement System, Washington State Investment Board and the South Dakota Retirement System.

He is the past Director of the Firm's Governmental Services Group. Lealan has served as a member of the AICPA's State and Local Government Expert Panel (Panel). His involvement with the Panel includes reviewing and suggesting changes to the AICPA's State and Local Government Accounting and Audit Guide and the AICPA's Government Auditing and A-133 Audit Guide. Lealan is a past member of GASAC which advises GASB on government standards. He has government experience for various entities, including cities, pension plans, school districts, colleges and universities, counties, state agencies, single audits and nonprofits.

Lealan has presented several training courses over the years including single audit, pension plan, grant management, accounting and update, Yellow Book updates and GASB 67 and 68. He has also presented at the national level for NASACT, GFOA (An Accountant, an Actuary and an Auditor Walk into a Bar, 2019) and AGA.

Client Work

Provided training for a state agency client pertaining to the new Uniform Guidance, which included a review of the Guidance, group discussions and case studies. As a result of this training and improvements made by the client, they were able to see a drop in the number of findings during their single audit.

**Memberships**

American Institute of Certified Public Accountants, Past member of State and Local Government Expert Panel

Government Accounting Standards Advisory Council (GASAC), Member

Eide Bailly Governmental Services Group, Past Director

Idaho Society of Certified Public Accountants, Past President and Treasurer

Association of Government Accountants, Chair -- Financial Management Standards Board

Designation/Licensures

Certified Public Accountant

Certified Government Financial Manager

Education

Master of Science, Accounting – California State University, Sacramento

Bachelor of Administration, Accounting – Idaho State University, Pocatello

 Lealan Miller – Relevant CPE Courses

Course Title	Sponsor	Date	Total Credits
2021			
ASN June 2020	Eide Bailly LLP	06/25/2021	1.5
Partner Meeting - Keynote 2021	Eide Bailly LLP	06/15/2021	2.0
Planning Considerations for 2021 Single Audits (COVID-19 Focus)	Eide Bailly LLP	05/27/2021	1.0
Student Financial Aid Basics Training	Eide Bailly LLP	05/19/2021	1.5
ERISA Industry Update	Eide Bailly LLP	05/10/2021	3.5
Live Training ASN 2021	Eide Bailly LLP	05/07/2021	1.5
Trusted Advisor Series 2021	Eide Bailly LLP	04/27/2021	1.5
Idaho Centennial Chapter PDT 2021	Idaho Centennial Chapter AGA	04/21/2021	14.0
Trusted Advisor Series 2021	Eide Bailly LLP	03/30/2021	1.5
Live Training Session: ASN 2020	Eide Bailly LLP	01/15/2021	1.5
Single Audit Webcast: 2020 Compliance Supplement Addendum	Eide Bailly LLP	01/05/2021	1.0
2020			
A&A Update 2020	Eide Bailly LLP	11/20/2020	8.0
Live Training Session: ASN 2020	Eide Bailly LLP	11/13/2020	2.0
17th Annual Conference Calibrating Our Vision in Difficult Times	Public Pension Financial Forum	10/30/2020	8.0
Single Audit Update – 2020 Compliance Supplement and COVID-19 Impact	Eide Bailly LLP	09/21/2020	1.0
2020 NASACT Annual Conference Virtual Training	NASACT	08/28/2020	7.0
2020 Virtual Professional Development Training	AGA	07/22/2020	6.5
Government & NPO Conference 2020 - Single Audit Track	Eide Bailly LLP	07/16/2020	3.0
Government & NPO Conference 2020 - NPO Audit Track	Eide Bailly LLP	07/15/2020	3.0
2020 OMB Compliance Supplement and Single Audit Update	AICPA	06/30/2020	2.0
2020 State and Local Government Audit Planning Considerations	AICPA	05/28/2020	2.0
Onmibus & Gearing Up for June 30th	Eide Bailly LLP	05/27/2020	1.5
Health & Welfare Audit Considerations	Eide Bailly LLP	05/14/2020	4.0
ERISA Industry Update	Eide Bailly LLP	05/13/2020	3.0
Student Financial Aid Single Audit Training	Eide Bailly LLP	05/08/2020	2.0
COVID19 & Relief Funding: Single Audit Compliance Considerations 2020	Eide Bailly LLP	04/30/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	04/16/2020	1.5
Internal Staff Training for GASB-87	Eide Bailly LLP	04/09/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	01/14/2020	1.0

AUDRA STEWART, CPA

Manager

INSPIRATION: I enjoy working through the challenges of the ever-changing accounting and business environments and helping our clients navigate through those challenges.

208.383.4729 | aastewart@eidebailly.com

As manager, Audra oversees the audit engagement team and provides technical accounting knowledge, including performing financial statement reviews.

When you work with Audra, you can expect her to take the time to understand the unique events that impact your entity, to gain a thorough understanding of what it takes to make your organization run and to outline how your accounting processes can help you meet your goals.

Outside of work, Audra enjoys spending time with friends and family, whether that be skiing, enjoying a college football game or taking trips throughout the U.S. and the world.

Client Work

More than eight years of public accounting experience.

Focuses on the governmental, nonprofit and commercial industries.



Memberships

American Institute of Certified Public Accountants

Idaho Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Masters of Science,
Accounting – Boise State
University

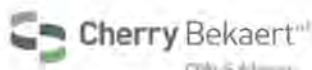
Bachelor of Arts, Business
Administration Accounting –
Washington State University

 Audra Stewart – Relevant CPE Courses

Course Title	Sponsor	Date	Total Credits
2021			
ASN June 2020	Eide Bailly LLP	06/25/2021	1.5
GASB Webinar Series 2021	Eide Bailly LLP	Various	5.0
Planning Considerations for 2021 Single Audits (COVID-19 Focus)	Eide Bailly LLP	05/27/2021	1.0
ERISA Industry Update	Eide Bailly LLP	05/10/2021	3.5
Live Training Session: ASN 2020	Eide Bailly LLP	01/15/2021	1.5
Single Audit Webcast: 2020 Compliance Supplement Addendum	Eide Bailly LLP	01/05/2021	1.0
2020			
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	11/18/2020	2.0
Live Training Session: ASN 2020	Eide Bailly LLP	11/13/2020	2.0
Single Audit Update – 2020 Compliance Supplement and COVID-19 Impact	Eide Bailly LLP	09/21/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	09/16/2020	2.0
ASN 2020	Eide Bailly LLP	08/28/2020	1.5
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	08/04/2020	2.0
A&A Update 2020	Eide Bailly LLP	07/31/2020	8.0
Government & NPO Conference 2020 - Governmental Track	Eide Bailly LLP	07/17/2020	4.5
Government & NPO Conference 2020 - Single Audit Track	Eide Bailly LLP	07/16/2020	3.0
Government & NPO Conference 2020 - NPO Audit Track	Eide Bailly LLP	07/15/2020	3.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	07/09/2020	2.0
ASN 2020	Eide Bailly LLP	06/26/2020	1.5
Trusted Advisor Series	Eide Bailly LLP	05/28/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	05/27/2020	1.5
Health & Welfare Audit Considerations	Eide Bailly LLP	05/14/2020	4.0
Trusted Advisor Series	Eide Bailly LLP	05/14/2020	1.0
Student Financial Aid Single Audit Training	Eide Bailly LLP	05/08/2020	2.0
COVID19 & Relief Funding: Single Audit Compliance Considerations 2020	Eide Bailly LLP	04/30/2020	1.0
ERISA Industry Update	Eide Bailly LLP	04/29/2020	3.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	04/16/2020	1.5
Internal Staff Training for GASB-87	Eide Bailly LLP	04/09/2020	1.0
ASN 2020	Eide Bailly LLP	04/03/2020	1.5
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	03/10/2020	1.0
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	03/03/2020	1.5
Microsoft Teams Basics	Eide Bailly LLP	01/21/2020	1.0
ASN - January 2020	Eide Bailly LLP	01/17/2020	1.5
Governmental Update 2020 (GASB Webinar Series)	Eide Bailly LLP	01/14/2020	1.0

Appendix B – Peer Review

PEER REVIEW



Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. 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. 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 engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

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 Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, 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*. Eide Bailly LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Cherry Bekaert LLP".

Cherry Bekaert LLP

Appendix C — Signed Addendum

SIGNED ADDENDUM

CITY OF IDAHO FALLS

PURCHASING DEPARTMENT
IDAHO FALLS, IDAHO
Phone 208-612-8433

ADDENDUM #1

REQUEST FOR PROPOSAL NUMBER IF-21-086

Comprehensive Auditing Services

To All Bidders

July 26, 2021

Please see the question and answers below.

- 1) Why is the City going out to bid and how often does the City go out to bid? Does the City require firm rotation, or can the current auditors propose on the audit?
We are going out to bid for due diligence. City does not require firm rotation.
- 2) On average, when does the City complete its financial records and close out the fiscal year? When are the trial balances and supporting schedules available to the auditors?
On average, the City completes year-end by end of November. However, the last two years it has been the first week in January, due closing out work orders and fixed assets.
- 3) When has fieldwork (both interim and final) been completed? Are there any expected changes to the preferred timing of fieldwork?
The entire audit should be completed by February. Auditors' choice on when field work is to be completed.
- 4) Have there been any major events/transactions that have occurred during 2020 that would impact the financial statement audit (i.e. major debt issuances or capital improvements, or changes to major funds)?
At the end of 2020 and beginning 2021 the City issued two bonds. One for a new police station and the other for expanding transmission for electric.
- 5.) Has the city received any ARPA or other federal covid related funds during the year? If yes, how much was expected to be expended in the current fiscal year?
The city received and expended Cares (over \$750,000) and ARPA funds (under \$750,000) in 2021.
- 6.) What were the major sources of federal expenditures during the year (anticipated major programs for single audit testing)?
In 2020, Airport Improvement funds and Cares Funding.
- 7.) Does the City have an internal audit function? If so, is the assistance of the City's internal auditor(s) made available to the external auditor during the audit process?
No.
- 8.) Were there any known instances of fraud or illegal acts during the fiscal year?
No.
- 9.) Does the City utilize outside service providers for any significant functions (i.e. payroll services)?
No.
- 10.) Is the City willing to share historic audit fees for the City's financial audit?
Possibly. Need concurrence from City Attorney.

- 11.) Is the City willing to share historical audit hours, or if not known, how many auditors were generally at the City during interim and final fieldwork and how long was fieldwork generally scheduled?

Unknown, varies from year to year. Typically onsite for three to four weeks.

- 12.) Please provide the following, if applicable, relating to the fiscal year 2020 and 2019 audit for the City:
- a. Audited Financial statement See Attached
 - b. Audit Adjusting Journal Entries- See Management Letter
 - c. Passed Adjusting Journal Entries (not posted)- See Management Letter
 - d. Management Letter (internal control deficiency communication, or SAS 115)- See Management Letter
 - e. Final governance letter to the City Council (SAS 114)
 - f. Certificate of Achievement For Excellence in Financial Reporting detailed listing of comments and suggestions for improvements from the GFOA- NA for 2019 and 2020

Vendor's Name

Request for Proposal Number: IF – 21-086

Date: August 5, 2021

Time: 4:00 p.m.

Mailing Address OR

City of Idaho Falls

Purchasing Department

PO Box 50220

Idaho Falls, ID 83405

Special Delivery

City of Idaho Falls

Purchasing Department

308 Constitution Way

Idaho Falls, ID 83402

Sincerely,

Purchasing

All bidders shall acknowledge receipt and acceptance of this Addendum #1 by signing in the space provided below and submitting the signed Addendum with their bid.

BIDS SUBMITTED WITHOUT THIS ADDENDUM AND SIGNED BY A COMPANY REPRESENTATIVE WILL BE CONSIDERED INVALID.

Receipt acknowledged and conditions agreed to this 3 day of August, 2021

Company Eide Bailly LLP

By: Jodi Daugherty, CPA

Title Partner

CULTURE

THE FOUNDATION OF SUCCESS

Caring for our external and internal clients with a passion to go the extra mile.

Respecting our peers and their individual contributions.

Conducting ourselves with the highest level of integrity at all times.

Trusting and supporting one another.

Being accountable for the overall success of the firm,
not just individual or office success.

Stretching ourselves to be innovative and creative, while managing the related risks.

Recognizing the importance of maintaining a balance between work and home life.

Promoting positive working relationships.

And, most of all, enjoying our jobs ... and having fun!



What inspires you, inspires us.
eidebailly.com

t2fλŏŝ π [λŏŝyãŝ !LJLJŝI·f I ŝI·Njλy∃



CITY OF IDAHO FALLS

City Clerk's Office

City Clerk's Office: (208) 612-8415

FAX: (208) 612-8560

APPLICATION TO APPEAL A DECISION TO THE CITY COUNCIL

Appellant Information:

Contact Name:	IOSHANNNA A BLACK	Phone Number:	425-948-5487
Address:	675 TREE AVE #13	Email:	LOITERINGENNUI@GMAIL.COM
City:	IDAHO FALLS	State:	IDAHO
		Zip:	83401

Reason for Appeal:

TO REMAIN GAINFULLY EMPLOYED. I EARN INCOME FOR MY FAMILY AND AM TRYING TO PAY OFF DEBTS INCURRED DURING THE PANDEMIC. MY CONVICTIONS WERE SEVERAL YEARS AGO AND THIS LICENSE SEEMS TO BE THE ONLY W/O STATUTE. AS PER PENDING CHARGES THERE IS -NO- CONVICTIONS. NONE OF THE CHARGES ARE FELONY CHARGES.

City of Idaho Falls Code of Ordinances:

4-1-2: (C) Any applicant may appeal a denial of his or her application by filing a notice of appeal with the City Clerk, within ten (10) days after the date the denial is delivered to the applicant. The notice of appeal shall be in such form as may be approved by the City Clerk and shall in summary form set forth the reasons for the appeal. Such notice of appeal shall be accompanied by a filing fee in the amount of fifty dollars (\$50.00). Such filing fee shall be non-refundable. Upon timely delivery of a notice of appeal and payment of the filing fee, the City Clerk shall schedule a hearing before the City Council within thirty (30) days after the delivery of the notice of appeal. The City Clerk shall also deliver a written notice of hearing to the applicant not less than seven (7) days prior to the date of such hearing. A copy of the notice of hearing shall likewise be sent to the Chief of Police. At the hearing, the City Clerk shall keep a transcribeable, verbatim record of the hearing, including any exhibits or documentary evidence and shall retain such transcript for a period of not less than six (6) months following the conclusion of the hearing. At the conclusion of the hearing, the City Council shall render a decision, which may be verbal or in writing. Such decision shall succinctly state the reasons for the denial or affirmation of the decision of the City Clerk.

Date: 07/06/2021

Signature of Appellant

\$50.00 Filing Fee for Appeal

2451

Receipt Number

08-06-21A11:40 RCVD



MEMORANDUM

TO: City Clerk's Office

FROM: Captain Bill Squires

DATE: July 28, 2021

RE: Denial – Toshianna Black

Toshianna Black applied for a Private Patrol Person license. After receiving the background check on 07/28/2021, it is the City of Idaho Falls Police Department's recommendation to deny the license. The background check showed that Toshianna Black does not qualify under City Code 4-6-5 (C):

4-6-5: QUALIFICATIONS, PRIVATE PATROL PERSON: No person shall be issued a license as a private Patrol Person who:

(C) Has been convicted of a felony or of any crime or offense involving violence or moral turpitude, or of any offense concerning the sale or transportation of intoxicating or alcoholic liquor.

lh
DENIAL MEMO-18- - Toshianna Black - PVPP

IDAHO FALLS

City License No.: 10629

Entered: 7/16/2021

Approved/Denied By: W. SQUIPES

Approval/Denial Date: 7-28-2021

PRIVATE PATROL PERSON LICENSE APPLICATION

Application Fee: \$50.00

Receipt No.: 2122

Applicant Name: TOSHIANNA A. BLACK Date of Birth: _____

Applicant Address: 675 TIGER AVE #13 IDAHO FALLS, IDAHO 83401

Street City State Zip
Mailing Address: // // // //

(If different from above) Street City State Zip

Email: LOITERINGENNUJ@GMAIL.COM

Telephone Number: (425)-948-5487 Social Security Number: _____

Sex: F Height: 5' 8" Weight: 300 Color of Hair: BLK Color of Eyes: Brown

Are you at least 21 years of age? Yes ☒ No _____ Are you a Citizen of the United States? Yes ☒ No _____

Have you been convicted of a felony or any crime or offense involving violence or moral turpitude, or of any other offense concerning the sale or transportation of intoxicating or alcoholic liquor? Yes _____ No ☒

Private Patrol Service Company where employed: INFINITY SECURITY

List present and previous employers covering a period of three (3) years: (Attach separate sheet if more space is needed)

Name: PIERCE AUTOMOTIVE/ Address: MOBILE LOCATIONS

BT AUTO SERVING KING, PIERCE, SNOHOMISH COUNT

Bond Expiration Date: 1/1/2100
(\$1,000.00 Bond for Private Patrol Person)

Certificate of Insurance Expiration Date: 9/22/2021
(\$500,000.00 Single Limit Liability Insurance Coverage for
Personal Injury and Property Damage)

I hereby authorize the City of Idaho Falls, its Agents and Employees, to seek information and conduct an investigation into the truth of the statements set forth in this application.

I hereby authorize any investigator, special agent, or other duly appointed representative of the authorized Federal agency conducting my background investigation to receive any criminal history record information pertaining to me, which may be in the files of any Federal, State, or Local Criminal Justice Agency. I understand my fingerprint form may be provided to other Federal, State, or Local Agencies in conjunction with the application process, and I consent to such disclosure.

THIS RECORD IS SUBJECT TO THE FOLLOWING USE AND DISSEMINATION RESTRICTIONS:

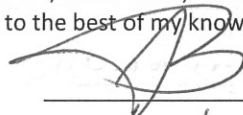
Under provisions set forth in Title 28, Code of Federal Regulations (CFR), Section 50.12, both governmental and non-governmental entities authorized to submit fingerprints and receive FBI Identification Records must notify the individuals fingerprinted that the fingerprints will be used to check the criminal history records of the FBI. Identification records obtained from the FBI may be used solely for the purpose requested and may not be disseminated outside the receiving department, related agency, or other authorized entity. If the information on the record is used to disqualify an applicant, the official making the determination of suitability for licensing or employment shall provide the applicant the opportunity to complete, or challenge the accuracy of, the information contained in the FBI Identification Record. The deciding official should not deny the license or employment based on the information in the record until the applicant has been afforded a reasonable time to correct or complete the information, or has declined to do so. An individual should be presumed not guilty of any charge/arrest for which there is no final disposition stated on the record or otherwise determined. If the applicant wishes to correct the record as it appears on the FBI's CJIS Division Records System, the applicant should be advised that the procedures to change, correct or update the record are set forth in Title 28, CFR, Section 16.34.

PRIVACY ACT STATEMENT:

The Privacy Act of 1974, 5 U.S.C. § 552a, Public Law No. 93-579, (Dec. 31, 1974) establishes a Code of Fair Information Practice that governs the collection, maintenance, use, and dissemination of personally identifiable information about individuals that is maintained in systems of records by federal agencies. A system of records is a group of records under the control of an agency from which information is retrieved by the name of the individual or by some identifier assigned to the individual. The Privacy Act requires that agencies give the public notice of their systems of records by publication in the Federal Register. The Privacy Act prohibits the disclosure of information from a system of records absent the written consent of the subject individual, unless the disclosure is pursuant to one of twelve statutory exceptions. The Act also provides individuals with a means by which to seek access to and amendment of their records, and sets forth various agency record-keeping requirements.

STATEMENT OF OATH

I swear and affirm, under penalty of perjury pursuant to Title 18, Chapter 54, Idaho Code, that the statements contained in the above application for a Private Patrol Person License are true and correct to the best of my knowledge.



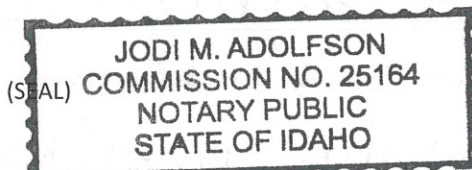
7/16/2021

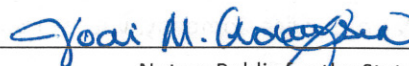
Signature of Applicant

Date

STATE OF IDAHO)
 : ss.
County of Bonneville)

On this 16th day of July, in the year 2021, before me the undersigned, a Notary Public, personally appeared Toshianna Black known or identified to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same.




Notary Public for the State of Idaho
Residing at LaMo Falls, Idaho
My Commission Expires: 5-20-2026