

# City of Sand Point



## Request for Proposal Auditing Services

March 2, 2021

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## **I. Introduction**

### **A. General Information**

The City of Sand Point is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2021, 2022, and 2023 with an option to extend the contract for two years in one year increments. These two optional engagement years will be done by separate engagement letter.

## **II. Scope of Services**

The City of Sand Point is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2021, 2022 and 2023 with an option to extend the contract for two years in one year increments. These two optional engagement years will be done by separate engagement letter.

### **A. Organizations to be Audited**

1. The City of Sand Point, Alaska

### **B. Engagement Requirements**

1. City of Sand Point Financial Statements
  - a. The City of Sand Point desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.
  - b. The City also desires the auditor to express an opinion on the fair presentation of its combining and individual fund statements and schedules in conformity with generally accepted accounting principles.
  - c. The auditor is required to report on compliance with applicable state and with applicable federal laws and regulations and on internal controls over financial reporting that could have a direct and material effect on the fair presentation of the financial statements.
  - d. The auditor is required to test internal controls and compliance as described in the U.S. Office of Management and Budget (OMB) Uniform Guidance / Super Circular Audits of States, Local Governments and Nonprofit Organizations as well as other applicable laws and regulations that are applicable to the City's major federal programs. The auditor is also required to test internal controls and compliance, as described in the State of Alaska Audit Guide and Compliance Supplement for State Single Audits that are applicable to each of the City's major state programs. The auditor must report on compliance and internal control over compliance applicable to each major federal and to each major state program.
  - e. The auditor is required to report any findings or questioned costs found in the course of the work described above. Findings must be reported in three separate categories: (1)

those affecting financial reporting; (2) those affecting major federal programs; and (3) those affecting major state programs. Recommendations for corrective action should be included.

## 2. Auditing Standards to be Followed

To meet the requirement of this request for proposal, the audit shall be performed in accordance with the following:

- a. auditing standards generally accepted in the United States of America as promulgated by the American Institute of Certified Public Accountants
- b. standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States
- c. the provisions of U.S. Office of Management and Budget (OMB) Uniform Guidance / Super Circular Audits of States, Local Governments, and Nonprofit Organizations (formerly Circular A-133)
- d. the provisions of the State of Alaska Single Audit Regulation (2 AAC 45.010) to include the State of Alaska Audit Guide and Compliance Supplement for State Single Audits
- e. Any other applicable standards for conducting the items outlined in the Scope of Services.

## 3. Reports to be Issued

Reports shall be written in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of U.S. Office of Management and Budget (OMB) Uniform Guidance / Super Circular (formerly Circular A-133), Audits of States, Local Governments, and Nonprofit Organizations, and the provisions of the State of Alaska Single Audit Regulation (2 AAC 45.010), to include the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- a. An Auditor's Report on the fair presentation of the City's basic financial statements in conformity with accounting principles generally accepted in the United States of America, together with an "in relation-to" opinion on the combining and individual non-major fund financial statements, budgetary comparison of any major fund not included in the General Fund or special revenue funds, and the Schedule of Expenditures of Federal Awards and Schedule of State Financial Assistance.
- b. Separate Federal Single Audit reports and separate State Single Audit reports on the City's federal award programs and state award programs, if City spending passes the threshold requirement. Such reports shall include reports and opinions required by the Single Audit Act, OMB Uniform Guidance / Super Circular Government Auditing Standards, the State of Alaska Single Audit Regulation (2 AAC 45.010) to include the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, and any other applicable standards or requirements. At a minimum, such reports shall include:

- i. An “in relation-to” report on the City’s Schedule of Expenditures of Federal Awards and/or the City’s Schedule of State Financial Assistance
  - ii. Report on compliance and internal control over financial reporting based on an audit of the basic financial statements performed in accordance with Government Auditing Standards.
  - iii. Report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with OMB Uniform Guidance / Super Circular and/or in accordance with State of Alaska Single Audit Regulation (2 AAC 45.010) to include the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.
  - iv. The Schedule of Expenditures of Federal Awards and/or Schedule of State Financial Assistance will be prepared by City staff. The auditor should include these schedules with the Single Audit reports.
  - v. Schedule of Findings and Questioned Costs
  - vi. State of Prior Year Audit Findings (if applicable)
  - vii. Form SF-SAC, Data Collection Form for Reporting of Audits of States, Local Governments, and Nonprofit Organizations, if applicable.
  - viii. Any other report or opinion required to be in conformance with the Single Audit Act, OMB Uniform Guidance, and State of Alaska Single Audit Regulation (2 AAC 45.010) to include the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.
- c. A report to management concerning material weaknesses and significant deficiencies, if any, as defined by the American Institute of Certified Public Accountants. Such report may be included in the annual letter to management provided that the report on such items is segregated from the report on other matters.
- d. The auditor shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the City Administrator, City Attorney, and the Finance Officer. In addition, the auditor shall make any other reports necessary regarding irregular or illegal acts in accordance with Government Auditing Standards.
- e. An annual “wrap-up” document to the City Administrator and Finance Officer. The auditors will present this document to the City Council upon completion of the audit. The document shall include the following:
  - i. The auditor’s responsibility under auditing standards generally accepted in the United States.
  - ii. Significant accounting policies
  - iii. Management judgment and accounting estimates
  - iv. Significant audit adjustments
  - v. Other Information in documents containing audited financial statements
  - vi. Disagreements with management
  - vii. Management consultation with other accountants
  - viii. Major issues discussed with management prior to retention
  - ix. Difficulties encountered in performing the audit
  - x. Management representation letter; and
  - xi. Any other required communications under auditing standards generally accepted in the United States
- f. Basic Financial Statements, Required Supplementary Information, Supplementary Information, and Government Auditing Standards Reports –  
The Finance Officer will complete the review of the draft report as expeditiously as

possible. This process is not expected to exceed two weeks. During that period, the auditor should be available for any consultations that may be necessary to discuss the drafts. Once all issues for discussion are resolved, the final signed report shall be delivered to the Finance Officer within ten working days. Any extension past this deadline must be subject to mutual agreement with the auditors and the Finance Officer.

- i. The audit firm will be responsible for reproduction of the Basic Financial Statements, Required Supplementary Information, Supplementary Information, and Government Auditing Standards Reports. The City requests one electronic copy and approximately Ten (10) complete copies to be printed and bound. The City will provide the necessary covers, combs, and dividers.

4. Additional Considerations –

- a. The Single Audit reports are to be issued in conjunction with the basic financial statements.
- b. Audit staff will not be present in Sand Point during the audit. All documents will be sent electronically or by post and communication will be electronically or telephonically. City Hall working hours are 8:30am to 4:30pm Monday through Friday excepting holidays.
- c. The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the City, with the assistance of the auditor.
- d. City staff will assist the auditors in identifying and locating supporting documentation.
- e. Audit timeline:
  - i. June 30 – City’s fiscal year end
  - ii. September 20 – All fiscal year activity has been recorded and all City prepared audit schedules are available
  - iii. November 30 to no later than January 1 – Audit completion and issuance of the Basic Financial Statements, Required Supplementary Information, Supplementary Information, and Government Auditing Standards Reports. Any extensions would be subject to the mutual consent of the auditor and the Finance Officer.

5. Working Papers –

All working papers and reports must be retained, at the auditor’s expense, for a minimum of seven (7) years from the end of the audited period, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- a. City of Sand Point
- b. Parties designated by the federal or state governments or by the City of Sand Point as part of an audit quality review process
- c. Auditors of entities of which the City of Sand Point is a sub-recipient of grant funds.

In addition, the firm shall respond promptly and fully to the reasonable inquiries of successor auditors. The firm shall allow successor auditors to review working papers, including documentation of planning, internal control, audit results, and other matters of continuing accounting and auditing significance.

6. City Council Presentations –

The audit partner will be required to make a telephonic presentation to the City Council upon

completion and issuance of the audit. These typically will occur in March and include the items noted in Item number 3-*Reports to be Issued*-subsection e-Audit Wrap up.

### **III. Evaluation and Selection Criteria**

#### **A. Selection Committee**

Proposals will be evaluated by a committee of three: (1) Mayor, (2) Finance Officer, and (3) City Administrator.

#### **B. Review of Proposals**

The committee members will individually rank each of the criteria noted below based on a point system. The committee members will convene and discuss the aspects of the proposals submitted and compile composite scores for each proposal. The committee will discuss these in detail to determine two finalists.

Once a final consensus has been reached, the committee reserves the right to schedule a conference call with each of the finalists to answer any questions. The committee will select a firm for recommendation to the City Council. See Section V - *Schedule for Proposal Submission and Evaluation*.

#### **C. Selection Criteria**

1. Mandatory Elements – 10 points
  - a. The audit firm is an independent entity.
  - b. The firm is licensed to practice in the State of Alaska.
  - c. The firm has no conflict of interest with regard to any other work performed by the firm for the City of Sand Point.
  - d. The firm submits a copy of its last external quality control review report and the firm has a record of quality work.
  - e. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
2. Desirable Elements –
  - a. Expertise and Experience – 10 points
    - i. The engagement team is of an adequate size to perform the City’s audit.
    - ii. The engagement team meets professional standards to perform government audits including federal and state single audits.
    - iii. The firm has appropriate past experience and performance on comparable government engagements.
    - iv. The firm has quality professional personnel to be assigned to the engagement.
    - v. The firm has quality management support personnel available to the engagement.
  - b. Timely Performance – 10 points

The City is interested in both the firm’s ability to, and history of, conforming to deadline requirements on significant engagements. Therefore, the City requests reference questionnaires to be completed by no less than three of the firm’s audit clients of comparable size. The reference questionnaire form is located in Appendix A.

- c. Firm Interaction with Management and Staff – 10 points  
The City is interested in the proposing firm’s philosophy of its interaction with client management and client staff during the performance of the audit, resolution of audit issues, and routine audit administration matters. This would include items such as:
  - i. Timeliness of firm responses to client emails and client voice mails
  - ii. Coordinating interim and final fieldwork dates
  - iii. Professionalism of firm engagement team
  
- d. Fees – 5 points  
Fees provided in the Cost Proposal will be evaluated based audit services including the basic financial statements audit, the federal single audit, the state single audit, and miscellaneous fees (report printing, mailing, etc.) for each year of the proposal including the optional extension period.

The respondent’s understanding of the scope of services required includes demonstrated abilities to coordinate delivery of the services and an understanding of the needs and operational requirements of the City of Sand Point.

Award may not be made to the respondent submitting the lowest price proposal. The City of Sand Point will choose the firm submitting the best and most responsive overall proposal to satisfy its needs.

#### **IV. Description of the Organization**

##### **A. Overview**

The City of Sand Point was established as a first-class city on September 1, 1967. The City operates under a council-mayor form of government and provides the following services:

- 1. Public Safety
- 2. Public Works
  - a. Streets
  - b. Fleet mechanic / garage
  - c. Robert E. Galovin Boat harbor
  - d. Water facilities and administration
  - e. Sewer facilities and administration
- 3. Parks and Recreation
- 4. City Clerk
- 5. Administration
  - a. Finance administration
  - b. City Administrator administration

##### **B. Fund Structure**

All funds of the City are accounted for in accordance with generally accepted accounting principles. The City has the following funds:

- 1. General Fund –  
The City’s general fund is the primary operating fund for the City. The City’s general fund covers all legislative, administrative, public safety, legal, contractual and other operating expenses. The City has two special revenue funds: Clinic Operations and Silver Salmon Derby Fund. These funds have a legally adopted budget.



2. Enterprise Funds –

The City has 5 enterprise funds. These funds consist of the following:

- a. Gaming Fund
- b. Water & Sewer Fund
- c. Boat Harbor Fund
- d. Solid Waste Fund
- e. Rock Crusher Fund

**C. Pension Plans**

The City participates in the Alaska Public Employees' Retirement System (PERS). PERS is a cost-sharing multiple employer plan which covers eligible State and local government employees, other than teachers. The Plan was established and is administered by the State of Alaska Department of Administration. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

The Plan is included in the comprehensive annual financial report for PERS. That report is available via the internet at <http://doa.alaska.gov/drb/pers>. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

**D. Finance Department**

The finance department consists of one position, the Finance Officer. The City also employs a contractor to assist with audit preparation.

In preparation of the audit each year, the finance department will prepare all requested audit schedules. A listing of provided-by-client (PBC) audit schedules should be communicated to the Finance Officer no later than May 31 each year. The listing will be mutually agreed upon by the audit partner or engagement manager and the Finance Officer each year.

**E. Prior Audit Reports and Budgets**

For prior audit reports and communications with management, please contact Krista Galvin, Finance Officer.

**IV. Submission Instructions**

**A. Proposal Format**

In order to equitably evaluate each respondent's ability, a standard format for all proposals is required. A response must be given to each item in Section V of this RFP. The City requests that responses be in the same order as the questions presented, stating acceptance of, modifications or additions to, or a statement of the inability to provide, said service. Only proposals submitted in entirety will be considered and evaluated for contract.

An electronic copy of this RFP is located on the City of Sand Point website: [www.sandpointak.com](http://www.sandpointak.com) Submission of the proposal must be electronically. All submissions will be opened and reviewed by the Selection Committee on the specified date.

## **B. Schedule for Proposal Submission and Evaluation**

Every effort will be made to adhere to the following schedule:

03/02/2021	Release of Request for Proposal
03/17/2021	Questions due regarding RFP from any respondent
03/24/2021	Written responses to all questions submitted will be provided to all known respondents
04/05/2021	Deadline for proposal submission Council Meeting April 13
04/16/2021	Final Selection Notification to Recipient
05/12/2021	City Council Approval for Award of Contract
06/01/2011	Contract commencement

## **C. Proposal Submission**

A complete proposal shall be submitted by 4:30 p.m. on April 5, 2021 to the email addresses below. Please note that priority mail through the U.S. postal service usually requires at least one week for delivery to Sand Point, and that overnight delivery service from the lower 48 states to Sand Point takes a minimum of two days; commercial flight schedules to Sand Point frequently are subject to delays or cancellations due to weather conditions. As such, the City will only consider electronic submissions.

Proposals must be delivered by email to:  
Jordan Keeler, City Administrator  
Direct Line: 907-274-7561  
Email: [jkeeler@sandpointak.org](mailto:jkeeler@sandpointak.org)

Additional contact information for the City of Sand Point:  
Krista Galvin, Finance Officer  
Direct line: 907-383-5890  
Email: [sptfinance@arctic.net](mailto:sptfinance@arctic.net)

## **D. Firm Offer**

As part of your submission, an accompanying cover letter must be signed by an individual authorized to bind the firm, certifying that all information is accurate, stating that the proposal is valid for 90 days from the submission date, and giving full contact information regarding the proposal.

## **E. Proposal Preparation Costs**

All proposals become the property of the City of Sand Point and will not be returned. All costs associated with preparation and submission of proposals are the sole responsibility of the proposer.

## **F. Withdrawal, Modification, or Correction**

After submitting a proposal, a proposer may withdraw, modify, or correct the submitted proposal, provided that the City Administrator's office receives a request via email for such withdrawal, modification, or correction before the submittal deadline. The original proposal, as modified by

such written communication, will be considered the proposal. No proposer will be permitted to withdraw his proposal after the deadline.

#### **G. Late Proposals**

Proposals will be received during the period and at the place stated in Item B and Item C above. It is the sole responsibility of the proposer to see that the submitted proposal is received by the City in a timely manner. Any proposal received after the submittal deadline will not be considered, but will be held unopened in the file, unless other disposition is requested or agreed to by the proposer. All unopened late proposals will be disposed of by the City after the award.

#### **H. Restrictions on Communications with Staff**

All questions, prior to award, must be in writing (or email) and directed as detailed below to the Finance Officer contact noted above. From the issue date of this RFP until contract award is made, respondents are not permitted to communicate with any other City employee or official about the subject or contents of this RFP. Violation of this provision may result in rejection of the respondent's submission and the additional sanctions described in Part I.C above. No information provided verbally, or by other personnel, will be considered binding on the City.

#### **I. No Pre-Proposal Conference**

There will be no pre-proposal conference. Questions regarding this RFP, or the services requested in it, will be accepted in written (or email) form only, at the above email or physical address, on or before 4:30 p.m. on March 17, 2021. Responses to all questions submitted will be communicated in writing (via email) to all known respondents by 4:30 p.m. on March 24, 2021.

#### **J. Reservation of Rights**

The City of Sand Point reserves the rights to:

- Waive any defect, irregularity or informality in the proposal or proposal procedures.
- Accept or reject any proposal or portion thereof in whole or in part.
- Reject all proposals.
- Request additional information or require a meeting with firm representatives for clarification.
- Cancel, revise, and/or reissue this request for proposal.
- Negotiate with the respondents.
- Modify deadlines.

#### **K. Confidentiality of Proposals**

Timely submitted proposals will become property of the City and will be kept confidential until issuance of a notice of intent to award. The master copy of each proposal shall be retained for official files and will become public record after the award of the contract.

#### **V. Proposal Requirements**

Format your responses to each question in sections A through H below in the order given to facilitate comparisons between respondents.

## **A. Letter of Transmittal**

Briefly state your firm's understanding of the work to be performed, the organization, and its accounting environment. Please include the names of the persons who will be authorized to make representations for your firm, their titles, addresses, and telephone numbers.

## **B. Firm Background, Organization, and Experience**

1. Describe the organization, date founded, and ownership of your firm. Has your firm experienced a material change in organizational structure, ownership or management during the past three years and, if so, please describe.
2. Indicate if your firm has experience with state or local governments or nonprofit organizations.
3. Indicate if your firm has experience in the State of Alaska including state and local governments or nonprofit organizations.
4. Describe your audit organization's quality control program for audits and whether your audit organization has been the object of any disciplinary action during the past three years. Include a copy of the report on the results of your most recent peer review with your proposal.
5. Outline the errors and omissions (professional liability) and fidelity bond coverage your firm carries. Provide a valid, current Certificate of Insurance.
6. Identify the types of accounts primarily sought by your firm.
7. Provide an affirmative statement that the firm is independent of the City of Sand Point as defined by auditing standards generally accepted in the United States. The firm should describe any professional relationships involving the City of Sand Point for the most recent five year period, together with a statement explaining why these relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the firm shall give the City of Sand Point written notice of any professional relationships entered into during the period of the contract.
8. Indicate if your firm is licensed to practice in Alaska.

## **C. Audit Approach**

Describe your approach to the audit. This should include the following points:

1. Type of audit program used – specific to the entity under audit, standard government, or standard commercial.
2. Use of statistical sampling
3. Use of analytical procedures
4. Approach for obtaining your understanding of internal controls and assessing control risk
5. Approach for determining applicable laws and regulations to be tested for compliance
6. Use of IT audit specialists
7. Organization of audit team and approximate percentage of time spent on the audit at each staffing level
8. Typical assistance expected from City staff
9. Timeline for completing the audit within the specified deadlines
10. Approach to client-drafted financial statements and firm-drafted financial statements

#### **D. Personnel**

1. Identify and provide background information on the key person or personnel who take the most active role(s) in the administration and management of the firm.
2. Identify the engagement professionals (partner, manager, senior auditor(s), and staff) assigned to the audit. Identify the number of simultaneous engagements are typically performed at each level.
3. Provide resumes and biographical information on key engagement professionals that will be directly involved in the audit. The proposer may substitute key engagement professionals after the award of the contract with the written consent of the City. Include the number of years at your firm, total years of experience, and professional licenses and designations. Describe the experience in local government audits, including federal and state single audits, and grant compliance audits of each key engagement professional assigned to the audit, including years on each audit engagement and their position on each audit. Indicate the percentage of time the senior, manager / partner will be on-site.
4. Describe your firm's training and continuing education efforts to maintain professional certifications and stay informed of developments relevant to state and local governments.
5. Has there been any turnover of professional staff in the firm in the last three years assigned to public sector clients?
6. Identify the firm's policy for timeliness of response to client inquiries (i.e. respond to emails within 24-48 hours to acknowledge the inquiry)

#### **E. Fees**

The fixed fees for the audit services requested in Section I-Scope should include separate components for the audit services provided, the federal single audit, the state single audit, and financial statement preparation. Be sure to include the following:

1. Rates for each staff level
2. Number of hours anticipated for each staff level for each year
3. Miscellaneous expenses to include Basic Financial Statements, Required Supplementary Information, Supplementary Information, and Government Auditing Standards Reports production, mailing, etc.

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

#### **F. Additional Information**

1. The proposal should include sample formats for the required reports.
2. Provide any contract language your firm requests or requires to be included in a contract for this service.
3. Describe the firm's business continuity plan, how often it is updated, and what assistance would be available to the government.
4. The proposer should request three clients to complete and submit the reference questionnaire noted in Appendix A.

**APPENDIX A**

**AUDITING SERVICES RFP REFERENCE QUESTIONNAIRE**

**FOR:**

\_\_\_\_\_

(Name of proposer requesting reference)

This form is being submitted to you for completion as a business reference for the proposer listed above. This form is to be submitted with your proposal for Audit Services for the City of Sand Point. Deadline for proposals: 4:30 p.m., April 5, 2021, and **must not** be returned to the company requesting the reference.

For questions or concerns regarding this form, please contact the City of Sand Point Finance Officer, Krista Galvin, via email [sptfinance@arctic.net](mailto:sptfinance@arctic.net)

**CONFIDENTIAL INFORMATION WHEN COMPLETED**

<b>Company providing reference:</b>	
<i>Contact name and title/position</i>	
<i>Contact telephone number</i>	
<i>Contact e-mail address</i>	

**QUESTIONS:**

1. In what capacity have you worked with this proposer in the past?  
COMMENTS:
  
2. How would you rate this proposer's knowledge and expertise?  
\_\_\_\_(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)  
COMMENTS:
  
3. How would you rate the proposer's flexibility relative to changes in the project scope and timelines?  
\_\_\_\_(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)  
COMMENTS:

4. What is your level of satisfaction with hard-copy materials produced by the company?  
\_\_\_\_\_(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)  
COMMENTS:

5. How would you rate the dynamics/interaction between the company and your staff?  
\_\_\_\_\_(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)  
COMMENTS:

6. Who were the company's principal representatives involved in your project and how would you rate them individually? Would you comment on the skills, knowledge, behaviors or other factors on which you based the rating?  
(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)

Name: \_\_\_\_\_ Rating: \_\_\_\_\_

Name: \_\_\_\_\_ Rating: \_\_\_\_\_

Name: \_\_\_\_\_ Rating: \_\_\_\_\_

COMMENTS:

7. How satisfied are you with the services and products developed by the proposer?  
\_\_\_\_\_(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)  
COMMENTS:

8. With which aspect(s) of this proposer's services are you most satisfied?  
COMMENTS:

9. With which aspect(s) of this proposer's services are you least satisfied?  
COMMENTS:

10. Would you recommend this proposer's services to your organization again?  
COMMENTS:

## Appendix B City of Sand Point Audit Schedules

1. Monthly bank reconciliations for all accounts
2. Investment reconciliations for all accounts
3. Credit card payable reconciliation
4. Accounts payable reconciliations
5. Accounts receivable reconciliations
6. Sales tax, fish tax and other receivables reconciliations
7. Grant analysis worksheets
8. Schedule of Expenditures of Federal Awards
9. State of Alaska Schedule of State Assistance
10. Payroll schedules
11. Accrued leave schedule
12. PERS schedule
13. Bond payable reconciliation
14. Fixed assets and depreciation schedules for governmental and enterprise funds
15. Gaming activities reconciliation
16. Landfill post closure cost calculation