

RESOLUTION NO. 03-19
CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER John Beals ON THE 28th
DAY OF JANUARY, 2019.

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT FOR MANAGEMENT CONSULTING SERVICES FOR TECHNICAL ACCOUNTING AND MANAGEMENT OVERSIGHT ASSISTANCE IN THE PREPARATION OF THE 2018 CAFR WITH DONALD J. SCHONHARDT & ASSOCIATES.

WHEREAS, the City of Centerville is desirous of obtaining professional services to provide technical accounting and management oversight assistance in the preparation of the 2018 CAFR to assist the City's Director of Finance; and

WHEREAS, the City desires to seek assistance in on-going management and technical accounting assistance on a regular basis throughout the CAFR report preparation process; and

WHEREAS, Donald J. Schonhardt & Associates has unique knowledge of municipal governments and a demonstrated ability to assist in accomplishing the objectives of the City;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CENTERVILLE, MONTGOMERY COUNTY, OHIO, AS FOLLOWS:

Section 1. The City hereby agrees to enter into a Contract for Management Consulting Services with Donald J. Schonhardt & Associates and the City Manager is hereby authorized to execute the Contract for Management Consulting Services with Donald J. Schonhardt & Associates in a form substantially similar to the contract attached hereto as Exhibit "A" and incorporated herein on behalf of the City of Centerville.

Section 2. This Resolution shall be in full force and effect at the earliest date allowed by law.

PASSED THIS 28th day of January, 2019.



Mayor of the City of
Centerville, Ohio

Centerville, Ohio

ATTEST:

Carin R. Andrews

Clerk of Council
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Resolution No. 03-19, passed by the Council of the City of Centerville, Ohio on the 28th day of January, 2019.

Carin R. Andrews

Clerk of the Council

Approved as to form, consistency
with existing ordinances, the
charter & constitutional provisions
Department of Law
Scott A. Liberman
Municipal Attorney

**SCHONHARDT
& ASSOCIATES**

5307 Franklin Street
Hilliard, Ohio 43026-1409
Donald J. Schonhardt & Associates, Inc.
(614) 876-2020
(614) 876-2050 fax
www.djschonhardt.com

January 11, 2019

Mr. Tyler Roark, CPA
Finance Director
City of Centerville
100 W. Spring Valley Road
Centerville, Ohio 45458

Dear Mr. Roark:

Thank you for the opportunity to submit our proposal to provide assistance in the preparation of the City's 2018 Comprehensive Annual Financial Report. We have tailored our proposal to be responsive to your unique needs while incorporating a proven approach developed by our firm.

I have enclosed two (2) copies of our standard contract for consulting services. Please review the materials that accompany this correspondence and call me if you have any questions regarding any of the items. After the contract has been signed, please return one (1) copy to our office for our files.

Upon notification that the work has been approved, we will schedule work to begin immediately. I am looking forward to hearing from you in the near future.

Sincerely,



Roy O. Porter, CPA
Executive Vice President

ROP:tle
Enclosure

EXECUTIVE SUMMARY

Overview

The City of Centerville, Ohio (City) is currently in the process of planning for the preparation of the City's 2018 CAFR. Mr. Tyler Roark, CPA, Finance Director, has requested that we prepare a proposal to provide technical accounting and management oversight assistance in the preparation of a 2018 CAFR. As an integral part of the preparation process, we will utilize **CAFR-Unlimited™** software.

The preparation of a GAAP basis financial report involves extensive management planning and control to insure that all of the necessary tasks are accomplished in a timely and efficient manner. In addition to the routine responsibilities that often impact the availability of staff resources to assign to a major project, implementation of new Governmental Accounting Standards Board (GASB) pronouncements have made it increasingly more difficult to insure that all of the necessary reporting requirements have been met.

Since our primary service to the public sector is the preparation of GAAP basis financial reports, we have made a commitment to continuing education for all of our staff members. We participate in Government Finance Officers Association (GFOA) and Association of Government Accountants (AGA) sponsored seminars to ensure that our staff is knowledgeable about all current and proposed governmental financial reporting requirements. We will continue to work to ensure that our clients are made aware of these changes and how the changes will impact current and future financial reports. Finally, since we work with over eighty (80) different public sector entities to prepare GAAP basis financial reports, our staff is exposed to a variety of methods which may be used by City staff to improve the efficiency of the report preparation process. We have not wavered from our commitment to provide the highest quality public sector financial and accounting services at a reasonable cost.

We believe that Donald J. Schonhardt & Associates, Inc. (DJS&A), is in a unique position to meet the City's request for assistance because of our hands-on experience in public sector finance and our on-going assistance to other public sector entities that are required to prepare GAAP basis financial reports. The individuals who will assist the City have in excess of seventy (70) years of public sector finance and accounting experience and continue to work with over eighty (80) public sector entities (municipalities, counties, villages, townships, special districts and school districts) throughout the State of Ohio to prepare GAAP basis annual financial reports.

We recognize the significance of our proposed association with the City of Centerville and are prepared to commit the necessary resources to assure the highest level of service.

Timing

On or before May 30, 2019, the City will be required to do the following: 1) submit their 2018 Basic Financial Statements to the Auditor of State and 2) input selected data from the unaudited statements into the Auditor of State's Hinkle System. Both processes must be completed to meet statutory requirements.

Audit Considerations: To meet the program deadline for a Certificate of Achievement for Excellence in Financial Reporting, the City must submit a 2018 CAFR to the GFOA no later than June 30, 2019. Please note that DJS&A is not responsible for the timing of the audit and makes no commitments regarding the outcome of the audit. **If the audit is not completed by May 30, 2019, DJS&A cannot guarantee completion of the 2018 CAFR by June 30, 2019.**

This proposal includes DJS&A time to review proposed audit adjustments and make mutually agreed upon material audit adjustments (if any), but **does not** include time to cover continual meetings with the auditors throughout the audit process or time to make immaterial, nonsubstantive changes to the narrative or format of the report. We have also included additional time necessary to put the basic financial statements into a PDF file format so that our clients may comply with the State Auditor's electronic filing requirement.

Upon execution of a contract, DJS&A will provide a schedule to the City consisting of target dates and milestones for certain activities throughout the project. Adherence to dates published in the above referenced schedule is imperative to insure the timely completion of the CAFR.

Engagement Approach

Donald J. Schonhardt & Associates, Inc., will be responsible for providing on-going management and technical accounting assistance on a regular basis throughout the report preparation process. Such assistance will include but is not limited to the following:

- Regular discussions with City staff to review completed documentation, discuss data collection and recording criteria and examine the status of the report preparation process.
- Answer questions as they arise and discuss the rationale for specific data collection activities and how they can be accomplished most efficiently.
- Review and comment on the information developed for the conversion and review the applicability of the data in the presentation of the GAAP basis financials.

This engagement represents the first opportunity that DJS&A will have to work with the financial data of the City of Centerville. Since prior year work papers will be necessary for us to assess the past classification of revenues and expenditures (expenses) and to ascertain the appropriate journal entries to reverse in the preparation of the 2018 CAFR, the availability of prior year work papers is a prerequisite to this proposal. We do not require a copy or a set of working papers for our records, but the prior year work papers must be made available to us in order for this proposal to be considered valid.

Professional Fees

It is our policy to estimate fees at an amount which is highly competitive, but which will enable us to provide responsive service of the highest quality. We base our fees on the time spent by personnel assigned to an engagement at hourly rates which are commensurate with the training and experience of those assigned to the project. We know that our hourly rates are extremely competitive and substantially less than those charged by other accounting and consulting firms that may not possess the actual hands-on experience of our staff. Management oversight and technical assistance will be billed at an hourly rate of \$110.00 per hour (including expenses) for work performed plus travel time and mileage at the rate of \$0.56 per mile.

The maximum amount that will be billed to the City of Centerville for the project is \$22,000.00 (excluding an allowance for mileage reimbursement). Since the total commitment of hours required for the project cannot be determined precisely, and is dependent to a large extent on the availability of City personnel to assist in the data collection function, it is our intent to minimize the total project cost by utilizing City resources where possible to collect and develop information in a timely manner that will insure project completion by the statutory deadlines.

We have based our cost estimate on a proven approach that will insure that the project is successfully completed within the defined timeframe. The proposal is a maximum not to exceed bid for the scope of services defined by this proposal, the City will not pay more than the amount noted above provided the scope of services does not change. The City will only be billed for hours that are worked by our personnel on the project.

Billing

Our practice is to submit progress billings for actual hours worked on the engagement. Billings are due and payable upon receipt.

SUMMARY OF WORK TO BE PERFORMED

The objective of this engagement is to provide management, technical and accounting assistance, to the City in the preparation of their 2018 CAFR. It is anticipated that the engagement will be completed by June 30, 2019. The engagement consists of the following:

Management overview, technical assistance, documentation, review and analysis of reversing and adjusting entries and preparation of one copy of the original CAFR which is suitable for preparing additional copies as required by the City.

An outline is provided below which indicates the major components of the project. The outline is not intended as a comprehensive work plan, but rather an overview of the services to be provided.

Management overview, technical and accounting assistance and limited data collection activities.

- Assess current records related to the CAFR and identify alternative approaches for record keeping and suggest formats for future data collection which will improve the efficiency of data collection.
- Organize and document in journal form all reversing entries.
- Post reversing entries to CAFR-Unlimited™.
- Identify major subsidiary detail required to assemble accrual oriented statements (i.e. payables, receivables, capital asset detail, vacation/sick leave balances, etc.)
- Identify source of information and appropriate collection criteria for detailed information identified in the above task.
- Modify software applications to incorporate new funds and/or fund reclassifications that have occurred during the last fiscal period.
- Assure that the City is in compliance with all new GASB pronouncements effective since the last reporting period.
- Provide for centralized collection, organization and summarization of detail required for accrual adjustments.
- Utilize existing software models to input the data collected for aggregation and presentation.
- Download ending cash balance, receipt and disbursement figures from ASCI II file or Microsoft Excel® file into CAFR-Unlimited™.

SUMMARY OF WORK TO BE PERFORMED
(Continued)

- Execute various tasks required for accumulation of detailed financial information to be used in the preparation of the CAFR.
- Continuously monitor adherence to task assignments and adjust resources where necessary to satisfy deadlines.
- Obtain original and final budget amounts for major funds.
- Post adjusting accounting entries to **CAFR-Unlimited™** to develop the trial balance.
- Identify and eliminate appropriate interfund activity.
- Make final determination of major funds.
- Identify program revenues.
- Collect information to categorize net assets.
- Prepare reconciliation between government-wide financial statements and fund based financial statements.
- Prepare statement formats for all required financial information including all basic financial statements, notes to the basic financial statements and appropriate financial schedules.
- Provide draft copy of financial section of the CAFR along with supporting workpapers to the City's auditors.
- Make mutually agreed upon changes/corrections to the financial section as a result of the audit.
- Assist in the preparation of the statistical section of the CAFR by advising staff on data required and preparing final print routines for inclusion in the CAFR.
- Assist in the preparation of the introductory section of the CAFR by advising staff of specific requirements for the introductory section. Due to the unique nature of the introductory section, the City is responsible for preparing a draft of the transmittal letter to be included in the 2018 report.
- Assist in the preparation of Management's Discussion and Analysis (MD&A).
- Prepare in final form all print routines required for presentation in the CAFR and analyze same using review criteria established for GFOA reviewers.
- Finalize statement preparation formats for the CAFR and prepare one (1) final PDF version of the report suitable for fulfilling the City's GFOA filing and printing needs.

CONTRACT
for
MANAGEMENT CONSULTING SERVICES

This Contract is made and entered into this _____ day of _____, 20____, by and between Donald J. Schonhardt & Associates, Inc., 5307 Franklin Street, Hilliard, Ohio 43026-1409, hereinafter referred to as the "Consultant" and the City of Centerville, Ohio, 100 W. Spring Valley Road, Centerville, Ohio 45458, acting through the City Manager, hereinafter referred to as the "City".

Whereas, the Consultant provides assistance to local governments in the development of improved accounting and financial management information systems; and

Whereas, the City desires to retain the Consultant to provide assistance in the preparation of the 2018 Comprehensive Annual Financial Report (CAFR); and

Whereas, the City has reviewed the services to be provided by the Consultant and has authorized the services identified in the proposal to the City, dated January 11, 2019, which is attached hereto as Appendix I and is hereby made a part of this Contract, as if fully rewritten herein.

Now, Therefore, in consideration of the mutual covenants and obligations contained herein, the parties hereto agree as follows:

Scope of Services (Section I)

The Consultant shall provide accounting and financial management consulting services to the City in accordance with the Proposal to the City developed by the Consultant and dated January 11, 2019, a copy of which is attached hereto as Appendix I and incorporated by reference into this Contract as if fully rewritten herein.

Term of Agreement (Section II)

The term of this Contract shall begin upon the signing of the contract document by authorized agents of the parties to the Contract and shall remain in force until the work identified in Appendix I is completed by the Consultant or the Contract is canceled by either party according to the terms of Section IV of this Contract titled "Termination".

Compensation (Section III)

Fee: City agrees to pay to the Consultant an hourly rate (including travel time) plus mileage for management consulting services. The total amount billed for management consulting under the defined scope of services shall not exceed the amounts specified in Appendix I for each report year as designated in Section I (excluding an allowance for mileage reimbursement).

Termination (Section IV)

The Client shall furnish the Consultant with written notice of the Consultant's alleged breach of this Agreement. The Consultant shall have thirty (30) days after the Consultant's receipt of such notice to cure such breach and, if timely cured, this Agreement shall not terminate but continue in full force and effect. If the Consultant fails to cure such alleged breach, the Client may terminate this Agreement by furnishing to the Consultant written intent to terminate and the Consultant shall have no further right to cure. Termination under this provision shall not relieve the Client any payment obligations under this Agreement. Payment in full of all outstanding invoices for work rendered by Donald J. Schonhardt & Associates, Inc., shall be made on or prior to the termination date.

General Provisions (Section V)

This Contract shall be governed by the laws of the State of Ohio.

This Contract contains the complete and exclusive statement of the agreement between the parties and supersedes all prior discussions, proposals, oral or written, and all other communications between the parties relating to the subject matter of this Contract.

No amendment to this Contract shall be effective unless it is in writing and signed by duly authorized representatives of both parties.

All notices hereunder shall be in writing and shall be deemed to have been given when mailed by certified mail, return receipt requested to the address of the parties first written above or by delivering in person to either party.

This Contract may be executed in one (1) or more copies, each of which shall be deemed an original.

Each party has the power and authority to enter into and perform this Contract and the person signing this Contract on behalf of each party has been properly authorized and empowered to enter into this Contract. Each party further acknowledges that it has read this Contract, understands it and agrees to be bound by it.

If any provision of this Contract is determined to be invalid or unenforceable, the remaining provisions of this Contract shall not be affected thereby and shall continue to be binding upon the parties and shall be enforceable as though the invalid or unenforceable provisions were not contained herein.

General Provisions (Section V), Continued

No term or provision shall be deemed waived and no breach excused unless such waiver or consent shall be in writing and signed by the party claiming to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether expressed or implied, shall not constitute a consent to or waiver of or excuse for any other different or subsequent breach.

In witness whereof, the parties hereto have executed this Contract on the date and place first indicated above.

Approved as to Form:	City of Centerville 100 W. Spring Valley Road Centerville, Ohio 45458
By: _____	By: _____
Title: _____	Title: _____
Date: _____	Date: _____

P.O. # _____	By: _____ Title: _____ Date: _____ Donald J. Schonhardt & Associates, Inc. 5307 Franklin Street Hilliard, Ohio 43026-1409 By: <u>Roy O. Porter</u> Roy O. Porter, CPA Executive Vice President Date: <u>1/11/19</u>
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Appendix I

***Proposal to the
City of Centerville, Ohio***

***for
CONSULTING SERVICES
FOR
THE PREPARATION OF
ANNUAL FINANCIAL REPORT***

Prepared by
Donald J. Schonhardt & Associates, Inc.
5307 Franklin Street
Hilliard, Ohio 43026-1409
(614) 876-2020

January 11, 2019

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