

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2014-24

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT WITH ALTMAN, ROGERS & CO., TO PROVIDE AUDIT SERVICES FOR FY 2014, FY 2015 AND FY 2016

WHEREAS, audits of the financial statements of the City of Dillingham are required by state and federal agencies, and for banking and bonding services; and

WHEREAS, the City Council wishes to contract audit services for a period of three years, with a possible extension of two additional years; and

NOW, THEREFORE, BE IT RESOLVED that the Dillingham City Council hereby authorizes the City Manager to contract with Altman, Rogers, & Co. for FY 2014, FY 2015 and FY 2016 to cover the audit, out-of-pocket expenses, preparation of the OMB data collection form and a presentation to the Council telephonically, for the following not-to-exceed amounts;

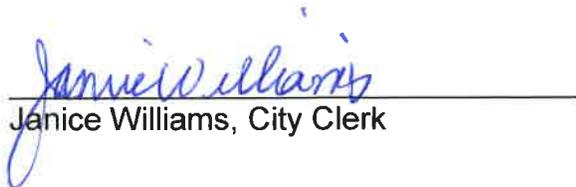
BE IT FURTHER RESOLVED that the fee is \$45,432, \$47,062, and \$48,362 for FY2014, FY 2015, and FY 2016 respectively, and is based on the records being in good condition and that the information requested in the audit preparation package will be prepared in a timely manner.

PASSED and ADOPTED by the Dillingham City Council on May 1, 2014.


Alice Ruby, Mayor

ATTEST:

[SEAL]


Janice Williams, City Clerk

City of Dillingham Information Memorandum No. R2014-24

Subject: A Resolution of the Dillingham City Council Authorizing the City Manager to Execute a Contract with the Accounting firm of Altman, Rogers & Co. to provide Auditing Services for the FY 2014, FY 2015, and FY 2016 fiscal years.

Agenda of: May 1, 2014

City Council Action:

Manager: Recommend approval.

City Manager: Rose Loera
Rose Loera

Route To:	Department / Individual	Initials	Remarks
X	Finance / Carol Shade	<i>CS</i>	
X	City Clerk / Janice Williams	<i>JW</i>	

Attachment (s) Fiscal Note: Yes No Funds Available: Yes No

Summary Statement.

Requests for proposals for audit services were sent to at least three accounting firms and advertised in the Anchorage Daily News for two consecutive weekends. In addition the RFP was posted on the City's website. Two audit firms responded to the RFP, BDO USA, LLP and Altman, Rogers, & Co.

Both firms have good reputations and adequate technical and professional qualifications. Altman, Rogers, and Co. have audited the City six times in the past and BDO USA, LLP before merging with Mikunda, Cottrell had been the City's auditor from fiscal year 1978 through fiscal year 1989, and from Fiscal year 2001 through fiscal year 2013.

Following are the bids from the two companies:

Altman Rogers, & Co.			BDO USA, LLP		
Fiscal Year	Hours	Bid	Fiscal Year	Hours	Bid
2014	260	\$45,432	2014	264	\$52,990
2015	260	47,062	2015	264	55,020
2016	260	48,362	2016	264	57,272

Altman, Rogers, & Co.'s bid includes the out of expenses costs for meals, lodging and transportation for 2 onsite trips for 3 auditors for four days each trip and 2 days for the partner.	BDO USA, LLP's bid includes out of pocket expenses for meal, lodging, and transportation for one onsite trip for 3 auditors for and the audit partner for 2 days.
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**City of Dillingham
Fiscal Note**

Agenda Date May 1, 2014

Request: _____

ORIGINATOR: Carol Shade

FISCAL ACTION (TO BE COMPLETED BY FINANCE)		FISCAL IMPACT <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
AMOUNT REQUESTED: <p align="right">\$ 140,856.00</p>		FUNDING SOURCE <p align="center">General Fund</p>	
FROM ACCOUNT 1000 7010 10 17 0000 0 <p align="right">\$ 140,856</p>		Project <p align="center">FY14, FY15, FY16 Audit</p>	
TO ACCOUNT:	VERIFIED BY: Carol Shade	Date:	5/1/2014

EXPENDITURES

OPERATING	FY14	FY15	FY16	FY17
Personnel				
Fringe Benefits				
Audit	\$45,432.00	47,062.00	48,362.00	
Major Equipment				
Land/Buildings				
Miscellaneous				
TOTAL OPERATING	\$ 45,432.00	\$ 47,062.00	\$ 48,362.00	\$ -

Capital				
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REVENUE				
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FUNDING

General Fund	\$ 45,432.00	\$ 47,062.00	\$ 48,362.00	
State/Federal Funds				
TOTAL FUNDING	\$ 45,432	\$ 47,062.00	\$ 48,362.00	\$ -

POSITIONS

Full-Time				
Part-Time				
Temporary				

ANALYSIS: (Attach a separate page if necessary)

See R 2014-24

PREPARED BY: Carol Shade

May 1, 2014

DEPARTMENT: Finance Department

May 1, 2014