

City of Sand Point



Request for Proposal Auditing Services

February 9, 2024

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I. Introduction

A. General Information

The City of Sand Point requests proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2023, 2024, and 2025, 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 letters.

II. Scope of Services

The City of Sand Point requests proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2023, 2024, and 2025, 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 letters.

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 not required to audit the statistical section of the Comprehensive Annual Financial Report.
 - d. The auditor must report on compliance with applicable state and 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.
 - e. 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 apply to the City's major federal programs. The auditor must also test internal controls and compliance, as described in the State of Alaska Audit Guide and Compliance Supplement for State Single Audits that apply to each of the City's major state programs. The auditor must report on compliance and internal control over compliance applicable to each significant federal and major state program.

- f. 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 by 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 by generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits outlined 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 central 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 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 per 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 a report may be included in the annual letter to management, provided 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 unlawful acts of which they become aware to the City Administrator, City Attorney, and Finance Director. In addition, the auditor shall make any other reports necessary regarding irregular or illegal acts per Government Auditing Standards.
- e. An annual "wrap-up" document to the City Administrator and Finance Director. 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 is 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 before retention.
- ix. Difficulties encountered in performing the audit.
- x. Management representation letter.
- xi. Any other required communications under auditing standards generally accepted in the United States.

f. Comprehensive Annual Financial Report

The Finance Director 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 Director within ten working days. Any extension past this deadline must be subject to mutual agreement with the auditors and the Finance Director.

- i. The audit firm will be responsible for reproducing the Comprehensive Annual Financial Report. The City requests one electronic copy and approximately thirty (30) 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 will be issued with the CAFR.
- 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 done electronically or telephonically. City Hall's working hours, except holidays, are 8:30 am to 4:30 pm, Monday to Friday.
- 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 City's responsibility, with the auditor's assistance.
- 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 15 – All fiscal year activity has been recorded, and all City prepared audit schedules are available.
 - iii. November 30 to no later than December 15 – Audit completion and issuance of the Comprehensive Annual Financial Report. Any extensions would be subject to the mutual consent of the auditor and the Finance Director.

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 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 thoroughly 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 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 Director, and (3) City Administrator.

B. Review of Proposals

The committee members will rank the criteria 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 finalist 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 regarding 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 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 experience and performance on comparable government engagements.
- iv. The firm has quality professional personnel for the engagement.
- v. The firm has quality management support personnel available for the engagement.

b. Timely Performance – 10 points

The City is interested in the firm's ability to conform to deadline requirements on significant engagements and its history. 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 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. Approach to Client Prepared financial statements – 5 points

The City has drafted the Comprehensive Annual Financial Report for the most recent three years. The City is interested in the following related to client-prepared financial statements:

- i. The cost-effectiveness and approach for the proposer to prepare the financial statements, related notes, and supporting schedules, excluding the Management Discussion and Analysis and the Statistical sections. The City is interested in a separate timeline and cost component from the proposer to evaluate these criteria.
- ii. The City is also interested in the proposer's approach in performing audit work on client-prepared financial statements. To evaluate a firm's approach to client-prepared financial statements, the City is interested in additional references for clients served during the most recent three-year period who are willing to respond to inquiries from the committee.

e. Fees – 5 points

Fees provided in the Cost Proposal will be evaluated based on audit services, including the financial statement 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 costs associated with item d. above (*Approach to Client Prepared financial statements*) to prepare the financial statements will be evaluated separately and will not impact the overall points awarded to fees.

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

The award may not be made to the respondent submitting the lowest price proposal. The City of Sand Point will choose the firm offering the best and most responsive 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 City funds 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. This fund has a legally adopted budget.
2. Enterprise Funds

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

 - a. Gaming Fund
 - b. Silver Salmon Derby Fund
 - c. Clinic Fund
 - d. Water & Sewer Fund
 - e. Boat Harbor Fund
 - f. Solid Waste Fund

C. Pension Plans

The City participates in the Alaska Public Employees' Retirement System (PERS). PERS is a cost-sharing multiple-employer plan that 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 includes a comprehensive annual financial report with financial statements and other required supplemental information. That report is available via the internet at <http://doa.alaska.gov/drb/pers>. Actuarial valuation reports, audited financial statements, and additional detailed plan information are available on this website.

D. Finance Department

The finance department consists of one position, the Finance Officer.

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

E. Prior Audit Reports and Budgets

For prior audit reports and communications with management, please contact Kurtis Gundersen, Finance Director.

IV. Submission Instructions

A. Proposal Format

A standard format for all proposals is required to equitably evaluate each respondent's ability. 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 or a statement of the inability to provide said service. Only proposals submitted in their entirety will be considered and evaluated for the contract.

An electronic copy of this RFP is located on the City of Sand Point website; www.sandpointak.com. Submission of the proposal, however, must be in hard copy form. Submissions of proposals by email will be accepted if accompanied by a hard copy. The Selection Committee will open and review all submissions on the specified date.

B. Schedule for Proposal Submission and Evaluation

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

02/09/2024 Request for Proposals Public Notice
02/28/2024 Proposals Due by 4:30 PM
03/01/2024 Review and Evaluation
03/06/2024 Deadline for proposal submission to Council
03/12/2024 Council Approval for Award of Contract

C. Proposal Submission

Three complete copies of each proposal shall be submitted to the address below by 4:30 p.m. on February 28, 2024. 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. Proposals received after that time will not be opened, accepted, or considered.

Proposals must be delivered by mail, express mail, overnight delivery service, or in person to

City of Sand Point
Attn: Kurtis Gundersen
PO Box 249
Sand Point, AK 99661

Additional contact information for the City of Sand Point:
Kurtis Gundersen, Finance Director
Direct line: 907-383-5890
Email: 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 complete contact information.

E. Proposal Preparation Costs

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

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. As modified by such written communication, the original proposal 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 City receives the submitted proposal by the due date. 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. The City will dispose of all unopened late proposals after the award.

H. Restrictions on Communications with Staff

All questions, before award, must be in writing (or email) and directed as detailed below to the Finance Director contact noted above. From the issue date of this RFP until the 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. Violating this provision may result in rejecting 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 February 21, 2024. Responses to all questions submitted will be communicated in writing (via email) to all known respondents by 4:30 p.m. on February 21, 2024.

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 the property of the City and will be kept confidential until the issuance of a notice of intent to award. The master copy of each proposal shall be retained for official files and will become a 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 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 disciplinary action during the past three years. Include a copy of the report on your most recent peer review results 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 during the contract period.
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. The type of audit program used is 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 the 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 that are typically performed at each level.
3. Provide resumes and biographical information on key engagement professionals who will be directly involved in the audit. The proposer may substitute key engagement professionals after the contract's award with the City's written consent. Include the 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 professional staff turnover in the firm in the last three years been 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 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, including comprehensive annual financial report production, mailing, etc.

Suppose 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 because of the specific recommendations included in any report issued on the engagement. In that case, such additional work shall be performed only if outlined in an addendum to the contract between the City and the firm. Any 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 will be submitted with your proposal for Audit Services for the City of Sand Point. Deadline for proposals: 4:30 p.m., February 28, 2024, 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 Director, Kurtis Gundersen, via email sptfinance@arctic.net

CONFIDENTIAL INFORMATION WHEN COMPLETED

Company providing reference:	
<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. Accounts payable reconciliations
4. Accounts receivable reconciliations
5. Schedule of Expenditures of Federal Awards
6. State of Alaska Schedule of State Assistance
7. Payroll reconciliations
8. PERS allocations