

**TO: Village Council**  
**FROM: Scot F. Lahrmer, Village Manager**  
**DATE: January 5, 2016**  
**RE: Memorandum of Agreement for Financial Audit**

**ITEM:** To authorize the Village Manager to enter into a Memorandum of Agreement for the Village audit.

**ACTION REQUESTED:** By motion, adopt **Resolution 2016-1** authorizing the Village Manager to sign a Memorandum of Agreement with Charles E. Harris & Associates and the Auditor of State for the audit cycles from January 1, 2014 through December 31, 2019.

**PURPOSE:** To authorize the Village Manager to enter into a Memorandum of Agreement for the audit cycles from January 1, 2014 through December 31, 2019.

It is required by the Ohio Revised Code that Amberley Village undergo a bi-annual Financial Audit. The State may choose to send State auditors or choose an Independent Public Accountant (IPA) to complete the audit. If the Auditor of State determines that an IPA will be used, the Auditor's office issues a Request for Proposals, reviews submissions and awards the contract. The actual contract is between the Auditor of State and the selected IPA. The Village is then required to sign a Memorandum of Agreement (MOA) stating that the Village will abide by the terms of the contract.

The State will allow an IPA to complete Village audits for a period of up to 10 years. At that point, the State performs the audit. In the last audit cycle, January 1, 2013 through December 31, 2014, auditors from the Auditor of State's office completed the Village audit. The Village requested that the State bid out our audits for future audit cycles and the State agreed.

The State Auditor's Office combined our need for a bi-annual audit with four townships in Clinton County and solicited proposals from auditing firms. The audit firm chosen by the Auditor is Charles E. Harris & Associates, headquartered in Cleveland with an office in Columbus and specializing in non-profit and governmental audits. They will complete our audits for the next three audit cycles. For 2014-2015 the fee will be \$13,804, for 2016-2017 and 2018-2019 it will be \$14,260 each cycle.

The Finance Committee recommends passage of this resolution. If you have any questions, please let me know.

PASSED:  
BY:

RESOLUTION NO. 2016-1

RESOLUTION AUTHORIZING THE VILLAGE MANAGER  
TO ENTER INTO A MEMORANDUM OF AGREEMENT WITH CHARLES E.  
HARRIS & ASSOCIATES, INC. AND DAVE YOST, THE AUDITOR OF THE  
STATE OF OHIO FOR REQUIRED AUDITS FOR FISCAL PERIODS FROM  
JANUARY 1, 2014 THROUGH DECEMBER 31, 2019.

**WHEREAS**, the Auditor of State on October 2, 2015, issued a Request for Proposals for an engagement related to Clinton-Hamilton Township-Village Pool, which includes Amberley Village, including any components and other requirements stated in the Request for Proposal, pursuant to Sections 117.11 and 115.56, Revised Code, for fiscal periods January 1, 2014 through December 31, 2019;

**WHEREAS**, IPA (Independent Public Accountant) responded to the Request for Proposals with a formal proposal wherein they indicated their willingness to perform the engagement related to the Public Office in accordance with the items and conditions set forth in the Request for Proposals;

**WHEREAS**, the Auditor of State, in consultation with the Public Office, has determined the IPA has submitted the proposal most advantageous to the Auditor and Public Office;

**NOW, THEREFORE, BE IT RESOLVED BY THE** Council of Amberley Village, State of Ohio, \_\_\_\_\_ (\_\_) members elected thereto concurring:

**SECTION 1:** That the Village Manager be, and hereby is, authorized and directed to enter into an agreement on behalf of the Village with the Charles E. Harris & Associates, Inc. and Dave Yost, Auditor of the State of Ohio for the provision of audit services for Amberley Village, as stated in the agreement attached hereto as Exhibit A.

**SECTION 2:** This Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed this \_\_\_\_ day of January, 2016.

\_\_\_\_\_  
Mayor Tom Muething

Attest:

\_\_\_\_\_  
Nicole Browder, Clerk of Council

I, Clerk of Council of Amberley Village, Ohio, certify that on the \_\_\_ day of January, 2016, the forgoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

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Nicole Browder, Clerk of Council



# Dave Yost • Auditor of State

## MEMORANDUM OF AGREEMENT

This agreement is entered into as of the 10th day of December, 2015, by and between Charles E. Harris & Associates, Inc. an independent public accountant (IPA), **DAVE YOST**, Auditor of State of Ohio (Auditor) and Village of Amberley, Hamilton County (Public Office) WITNESSETH:

Whereas, the Auditor of State on October 2, 2015, issued a Request for Proposals for an engagement related to Clinton-Hamilton Township-Village Pool, which included the above, including any components and other requirements stated in the Request for Proposal, pursuant to Sections 117.11 and 115.56, Revised Code, for fiscal periods January 1, 2014 through December 31, 2019.

Whereas, IPA responded to the Request for Proposals with a formal proposal wherein they indicated their willingness to perform the engagement related to the Public Office in accordance with the items and conditions set forth in the Request for Proposals; and

Whereas, the Auditor of State, in consultation with the Public Office, has determined the IPA has submitted the proposal most advantageous to the Auditor and Public Office;

NOW, THEREFORE, IPA and Public Office do mutually agree as follows:

1. This Memorandum of Agreement, the Request for Proposals, the Proposal of the IPA and any written documents supplementing, amending, or incorporating the Request for Proposal, the Proposal of the IPA, and the Memorandum of Agreement constitute the integrated written agreement of the parties, to be known as the "Contract";
2. The IPA shall, in consideration of the payments specified in the Proposal, and subject to the requirements of the Contract, perform the specified engagement related to the Public Office;
3. Public Office will provide the IPA with such payments, services, and support as are specified in the Request for Proposals; and
4. The Auditor will provide the IPA with such services and support as are specified in the Request for Proposals; and
5. If applicable, pursuant to the agreement of the parties a subcontractor with respect to the Contract will be as stated below. Further, pursuant to the RFP Terms of Engagement and this Contract, the IPA shall be and remain solely responsible to the Public Office and Auditor for the acts the IPA performs or faults of any subcontractor and of any subcontractor's officers, agents or employees, who are deemed to be agents or employees of the IPA to the extent of the subcontract. Each subcontractor shall jointly and severally agree that neither the Public Office nor the Auditor is obligated to pay or to be liable for the payment of any sums due the subcontractor.

NOT APPLICABLE

Subcontractor Name

NOT APPLICABLE

Address

**Number of Hours**

NA

**Rate Per Hour**

**Total Subcontract**

\$0.00

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

Legislative Authority or Designee for  
Village of Amberley

Date

Charles E. Harris & Associates, Inc.

Date

APPROVAL:

Compliance, Auditor of State  
Office of **DAVE YOST, Auditor of State of Ohio**  
In Accordance with Sections 117.11 & 115.56 Revised Code  
(Not valid unless approved by Legal Division)

Date



# Dave Yost • Auditor of State

## **Certification of Compliance with Procurement Requirements**

This is to certify that, to the best of my knowledge and belief as the appropriate official of the Village of Amberley, Hamilton County, we have complied with all applicable federal, state and local procurement requirements in the selection of the firm Charles E. Harris & Associates, Inc. to perform the audits of the Village of Amberley, which is the subject of the accompanying contract.

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**Legislative Authority or Designee for:**  
**Village of Amberley, Hamilton County**

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**Date**