

# GENERAL ACCOUNTING SERVICES PROPOSAL

## Regional Rural Revitalization Strategies Consortium

August 15, 2023

Solutions CPA's PC

EIN 46-4380258

541-575-2717 | [abass@solutionscpas.com](mailto:abass@solutionscpas.com)

101 NE 1st Avenue | John Day, OR | 97845 | [www.solutionscpas.com](http://www.solutionscpas.com)

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# Solutions

Certified Public Accountants, PC

Mitch T. Saul, CPA  
Amy K. Walker, CPA  
Harmony Piazza, CPA  
Anna K. Bass

Robert Armstrong, CPA

Regional Rural Revitalization  
Strategies Consortium  
242 S. Broadway  
Burns, OR 97720

Board of Directors,

We are pleased to provide you with our proposal to perform general accounting services for the organization as described in the Request for Proposals, RFP No. 2023-03, dated August 1, 2023. We understand your need to have experienced accounting professionals who can provide exemplary service in a timely manner and at a reasonable price.

Solutions, CPAs is registered to do business in the State of Oregon and the firm is licensed with the Oregon Board of Accountancy (license #2631). Our firm includes 4 licensed municipal auditors including Mitch Saul, Amy Walker, Harmony Piazza, and Robert Armstrong. All licenses and registrations are current as of the date of this proposal.

The primary contact for this proposal is Anna Bass. Please see our proposal for details of specific experience for all personnel.

We believe that Solutions, CPAs is uniquely qualified to meet the board's needs for the following reasons:

- **Specific Expertise** - Our professional team has extensive experience in serving a broad base of municipal clients. Our municipal services include municipal audits and reviews in addition to contract accounting services.
- **Longevity** - Our firm has been providing accounting and auditing services since 1993 (previously operating as Oster Professional Group, CPA's).
- **Commitment to Rural Oregon Clients** - We are committed to meeting the needs of our rural Oregon clients wherever they might reside. Our team is actively involved in their local communities and is keenly aware of the specific needs of these rural clients. We are very proud of our ability to meet the unique needs of the clients we serve.

We would be pleased to answer any additional questions. Thank you for the opportunity to submit a proposal.

Sincerely,

For Solutions, CPAs PC  
John Day, OR

# FIRM INFORMATION

- **Solutions CPA's PC is licensed by the Oregon Board of Accountancy to perform municipal audits within the State of Oregon.**
- **We have performed over 400 municipal audits/reviews over the last decade.**
- **We have performed contract accounting services for 4 cities, a special district and an ORS 190 organization in recent years. All of these contracts have been in effect for multiple years and 2 of the contracts were initiated well over a decade ago.**
- **We recently resigned one of our long term contracted accounting positions, so we have availability to contract with R3 for accounting services.**

## EXPERIENCE; REFERENCES

- **See Appendix A for a list of current and prior municipal government clients.**

# KEY STAFF

## **ANNA BASS - PRIMARY CONTACT**

- Has provided accounting services to multiple municipalities as well as private enterprise organizations for over 35 years.
- Audit team member for 15 years
- Significant experience in the operation of financial management systems, general ledger maintenance, grant tracking, reporting, and coordination and preparation for annual financial statement audit.
- Proficient in the application of Oregon Local Budget law and other Oregon Minimum Standards as they relate to municipal governments.
- Over 200 hours of audit related CPE over last 5 years, covering a wide range of topics including Generally Accepted Accounting Practices, Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards, Single Audits, Oregon Minimum Standards and Governmental Accounting Standards Board pronouncements.

## **CARLI BREMNER - SECONDARY CONTACT**

- Audit team member for 4 years
- Participated in approximately 100 audits
- Over 160 hours of audit related CPE over last 4 years including Generally Accepted Accounting Practices, Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards, Single Audits, Oregon Minimum Standards and Governmental Accounting Standards Board pronouncements.

## **ROBERT M. ARMSTRONG, CPA**

- Licensed municipal auditor
- Former managing partner and has managed audits for 29 years, including numerous counties, cities, school districts, hospital districts, special districts, ORS 190 organizations and not-for-profits.
- Completed over 200 hours of audit related continuing education over the last 5 years.
- Member of the AICPA and the OSCPA.

## **HARMONY PIAZZA, CPA**

- Licensed municipal auditor
- Audit team member for 6 years
- Has managed or participated in over 200 engagements.
- Over 200 hours of audit related CPE over past 6 years
- Has managed the single audit planning, testing, and wrap up at multiple cities, counties, school districts, and not for profits.
- Member of the AICPA and the OSCPA.

**MITCH SAUL, CPA**

- Current managing shareholder
- Audit manager for 14 years with 2 prior years on the audit team.
- Audit clients include numerous counties, cities, school districts, ORS 190 organizations, special districts, and not-for-profits
- Single audit planning, testing, and wrap up for multiple entities
- Has over 200 hours of audit related continuing professional education over the last 5 years.
- Member of the AICPA and the OSCP.

**AMY WALKER, CPA**

- Governmental audit manager for 9 years with 5 years of audit team experience prior to managing audits.
- Single audit planning, testing, and wrap up for multiple entities.
- Has over 200 hours of CPE over the last 5 years
- Member of the AICPA and OSCP.

# QUALITY CONTROL REVIEW

- **See Appendix B for our most recent Peer Review report.**

# DISCLOSURES

- There are currently no judgements, pending or expected litigation, or other real or other potential financial reversals against Solutions, CPAs PC.

# ACCOUNTING SERVICES FEE

Our proposed fees are as follows:

Service	Fee
Monthly accounting including general ledger maintenance and reconciliation, reporting, budget, and year-end close	\$3,000 per month
Drafting Financial Statements and other services outside of accounting services	\$200/hour

- The annual increase in our fees over the next three fiscal years will not exceed CPI, but is subject to reassessment if the scope of the services provided expands beyond current expectations.

# ACCOUNTING APPROACH

- We will utilize QuickBooks to track the organization's activity. We have considerable experience with providing accounting services with this software. We will utilize classes to segregate activity as necessary and will develop a customized chart of accounts to aid in clarity and transparency in reporting.

- We pride ourselves on providing complete, accurate, timely service to our clients. This has been the foundation of our business since our office originally opened in 1993.
- One of the key internal controls in any accounting service is timely reconciliation of balance sheet accounts, including bank accounts. We will complete all reconciliations in a timely manner.
- We will provide the manager and the board of directors monthly detailed budget to actual reports which will allow for a secondary review of the work we perform.
- We will utilize a month end and year end close checklist tailored to the organization's specific needs and activity to ensure all tasks are completed as necessary prior to reporting.
- We will periodically review monthly and year to date reports on a comparative basis in QuickBooks to identify any potential errors in the general ledger.



# **Appendix A**

## **Experience and References**

**APPENDIX A  
SOLUTIONS CPA's PC MUNICIPAL CLIENTS**

<u>Client</u>	<u>Address</u>	<u>Contact</u>	<u>Telephone</u>	<u>Service</u>	<u>Years</u>
John Day Canyon City Parks and Recreation District	PO Box 762, John Day, OR 97845	Colby Farrel	541-575-0110	Contract accounting	2
City of John Day	450 E. Main, John Day, OR 97845	Heather Rookstool/Dave Holland	541-575-0028	Contract accounting	12
City of Long Creek	PO Box 489, Long Creek, OR 97856	Don Porter	541-421-3601	Contract accounting	22
Grant County Emergency Communications Agency	316 S Canyon Blvd, John Day, OR 97845	Cammie Haney	541-575-0195	Contract accounting	4

**SCHOOL DISTRICTS/ESD's**

<u>Client</u>	<u>Address</u>	<u>Contact</u>	<u>Telephone</u>	<u>Service</u>	<u>Years</u>
Arlington School District	PO Box 10, Arlington, OR 97812	Kim Domenighini	541-454-2632	Annual audit	15+
Black Butte School District No. 41	PO Box 150, Camp Sherman, OR 97730	Simon Levear	541-595-6203	Annual audit	3
Dayville School District No. 16J	PO Box C, Dayville, OR 97825	Emma Winkelman	541-575-1349	Annual audit	14
Fossil School District	PO Box 206, Fossil, OR 97830	Corrina Jaeger	541-763-4384	Annual audit	15+
Grant County ESD	835 S Canyon Blvd, John Day, OR 97845	Emma Winkelman	541-575-1349	Annual audit	14
Grant School District No. 3	401 N Canyon City Blvd, Canyon City, OR 97820	Bret Uptmor	541-575-1280	Annual audit	5
Harney County School District No. 3	550 N Court, Burns, OR 97720	Steve Quick	541-573-6811	Annual audit	15+
Monument School District No. 8	PO Box 127, Monument, OR 97864	Laura Thomas	541-934-2646	Annual audit	14
Prairie City School District No. 4	PO Box 345, Prairie City, OR 97869	Casey Hallgarth	541-820-3314	Annual audit	17
Wheeler County School District No. 1	PO Box 230, Spray, OR 97874	Larry Johnson	541-468-2226	Annual audit	14

**COUNTIES**

<u>Client</u>	<u>Address</u>	<u>Contact</u>	<u>Telephone</u>	<u>Service</u>	<u>Years</u>
Grant County	201 S Humbolt, Suite 280, Canyon City, OR 97820	Scott Myers	541-575-1798	Annual audit	15+
Jefferson County	66 SE D Street, Madras, OR 97741	Kate Knopp	541-325-5014	Annual audit	7
Wheeler County	PO Box 447, Fossil, OR 97830	Lynn Morley	541-763-3460	Annual audit	14

**SPECIAL DISTRICTS/NOT-FOR-PROFITS**

<u>Client</u>	<u>Address</u>	<u>Contact</u>	<u>Telephone</u>	<u>Service</u>	<u>Years</u>
Frontier Regional 911	PO Box 297, Condon, OR 97823	Gary Bettencourt	541-351-9530	Annual audit	14
Grant County Transportation District	229 NE Dayton St, John Day, OR 97845	Karin Barntish	541-575-2370	Annual audit	14
Grant Soil and Water Conservation District	721 S Canyon Blvd, John Day, OR 97845	Pat Holliday	541-575-0135	Annual audit	5
Mid County Cemetery Maintenance District	PO Box 508, John Day, OR 97845	Savannah Lovell	541-620-1214	Annual audit	14
Sherman County Soil and Water Conservation District	PO Box 405, Moro, OR 97039	Amanda Whitman	541-565-3216	Annual audit	5
The Children's Learning Center	650 NE A Street, Madras, OR 97741	Teresa Martin	541-475-3628	Annual audit	3

**CITIES**

<u>Client</u>	<u>Address</u>	<u>Contact</u>	<u>Telephone</u>	<u>Service</u>	<u>Years</u>
City of Dayville	PO Box 321, Dayville, OR 97825	Ruthie Moore	541-987-2188	Annual audit	14
City of Grass Valley	PO Box 191, Grass Valley, OR 97029	Vacant	541-333-2434	Annual audit	13
City of Mt. Vernon	PO Box 647, Mt. Vernon, OR 97865	Chantal Desjardin	541-932-4688	Annual audit	14
City of North Powder	PO Box 309, North Powder, OR 97867	Jason Bingham	541-898-2185	Annual audit	15+
City of Seneca	PO Box 208, Seneca, OR 97873	Deborah Oatman	541-542-2161	Annual audit	15+
City of Spray	PO Box 83, Spray, OR 97874	Crystal Rey	541-468-2069	Annual audit	14
Town of Canyon City	PO Box 276, Canyon City, OR 97820	Tami Kowing	541-575-0509	Annual audit	14

# **Appendix B**

## **Peer Review Report**

**Report on the Firm's System of Quality Control**

To Solutions CPAs PC  
and the Peer Review Committee of the  
Oregon Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Solutions CPAs PC (the Firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Solutions CPAs PC in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Solutions CPAs PC has received a peer review rating of *pass*.

**KERN & THOMPSON, LLC**

*KERN & THOMPSON, LLC*

Portland, Oregon  
November 2, 2022