

UMPQUA VALLEY FINANCIAL

MUNICIPAL AUDITING SERVICES PROPOSAL

For



City of Culver, Oregon

From



Proposal date: March 7, 2024

**For the Fiscal Year Ending
June 30, 2024
(and additional years)**

Contact Person:

Savannah Halter – Communications Manager
171 NE Exchange Avenue
Roseburg, OR 97470
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AUDIT PROPOSAL

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March 7, 2024

City of Culver
200 First Ave.
Culver, OR 97734

Dear City Staff,

Thank you for the opportunity to present this proposal for providing audit services to the City of Culver for fiscal year ending June 30, 2024.

We are excited about the potential opportunity to engage and believe we are well suited to support the City based on our approach and experience. Our firm has provided municipal auditing services for over 20 years. Today, we currently serve cities, school districts, counties and other special districts all across the state of Oregon, who have engaged us to perform their annual audit with an average engagement of over eight years. We also now serve as the financial services provider to a local school district, which we believe adds substantial value as an outside partner and advisor to other local governments that seek our advice, and adds value to the quality and effectiveness of the audit services we provide.

We are committed to providing exceptional auditing and financial services to local governments. With 50+ years of combined governmental auditing and consulting experience, we are very aware of what helps local governments function best, and what challenges them most. Our audit team members are a solid, well-trained group with the skills, knowledge, and experience to work for the benefit of the City.

As in the past, there have been numerous changes to auditing requirements and governmental financial reporting standards. To keep up with all those changes, we dedicate more than 40 hours per person per year in training programs and in the development of new and refined audit processes. You can expect to work with a quality audit team who will provide you with current, accurate guidance any time you need, and whenever we find it useful or necessary to keep you up-to-date on matters relevant to the City.

As part of our audit approach, we will provide for City managers and staff who are responsible for providing audit documents an online portal to securely send us audit-related files and documents throughout the year, at your convenience.

In addition to scheduled time on-site, we will in addition, dedicate the necessary amounts of time during the audit and throughout the year:

UMPQUA VALLEY FINANCIAL

- Discussing with management improvements to policies and procedures for all activities of the City
- Developing suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promoting internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encouraging effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

Our firm is committed to providing local governments with auditing and other professional services. Our staff's dedication to that work, elevates our qualifications to an extremely high level of professional expertise.

Please contact us if you have any questions or concerns about our audit capabilities, our audit approach, or any other details of this proposal.

Very truly yours,



Steve Tuchscherer, CPA

Umpqua Valley Financial, LLC
171 NE Exchange Ave
Roseburg, OR 97470

Phone (541) 677-8100
Fax (541) 464-8560
www.uvfinancial.com
steve@oregoncpas.com

FIRM & STAFF PROFILE

Contact Information:

Umpqua Valley Financial, LLC
171 NE Exchange Avenue
Roseburg, OR 97470
Phone 541.677.8100
Fax 541.464.8560
www.oregoncpas.com
E-mail savannah@oregoncpas.com
Federal EIN: 82-5425527

The firm is an equal opportunity Oregon professional corporation registered with the Oregon Secretary of State Corporation Division.

HISTORY AND AUTHORITY OF THE FIRM

Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) is a local CPA firm founded in 1993 by Steve Tuchscherer, CPA.

The firm employs twelve professional and managerial staff, and four administrative staff.

The firm is currently licensed by the Oregon State Board of Accountancy to practice in the State of Oregon. The Firm license number is 2777.

Steve Tuchscherer, CPA holds Oregon CPA license #7097 and Oregon Municipal Auditor license #1114. Both licenses are current and valid.

Ashraf Lakhani Farishta, CPA holds Oregon CPA license #16506, which is currently active and valid.

Steve Tuchscherer, CPA is a member of the Governmental Audit Quality Center.

INDEPENDENCE

All members of the firm are independent of the City as defined by generally accepted auditing standards and US General Accounting Office's *Government Auditing Standards*, as required by the AICPA Code of Professional Conduct. All staff members are required to make annual independence representations, which are kept on file in our office.

PERSONNEL

Positions	Number of Staff
Owner/President	2
Managers & Senior Staff	3
Professional Staff	7
Support Staff	4
Total	16

UMPQUA VALLEY FINANCIAL

RANGE OF SERVICES

We specialize in providing auditing, accounting, and ACFR services to municipalities, special districts and not-for-profit entities. We also provide a full range of tax planning and preparation services for individuals and businesses, payroll services, as well as management advisory and consulting services, budgeting and financial projections, and investment, financial and retirement planning, and consulting. In January 2021, we began providing full Business Services for a local School District.

PEER REVIEW

Steve Tuchscherer is a member of the American Institute of Certified Public Accountants (AICPA), which manages a Peer Review Program that is designed to assure the public that CPA firms provide services of the highest quality.

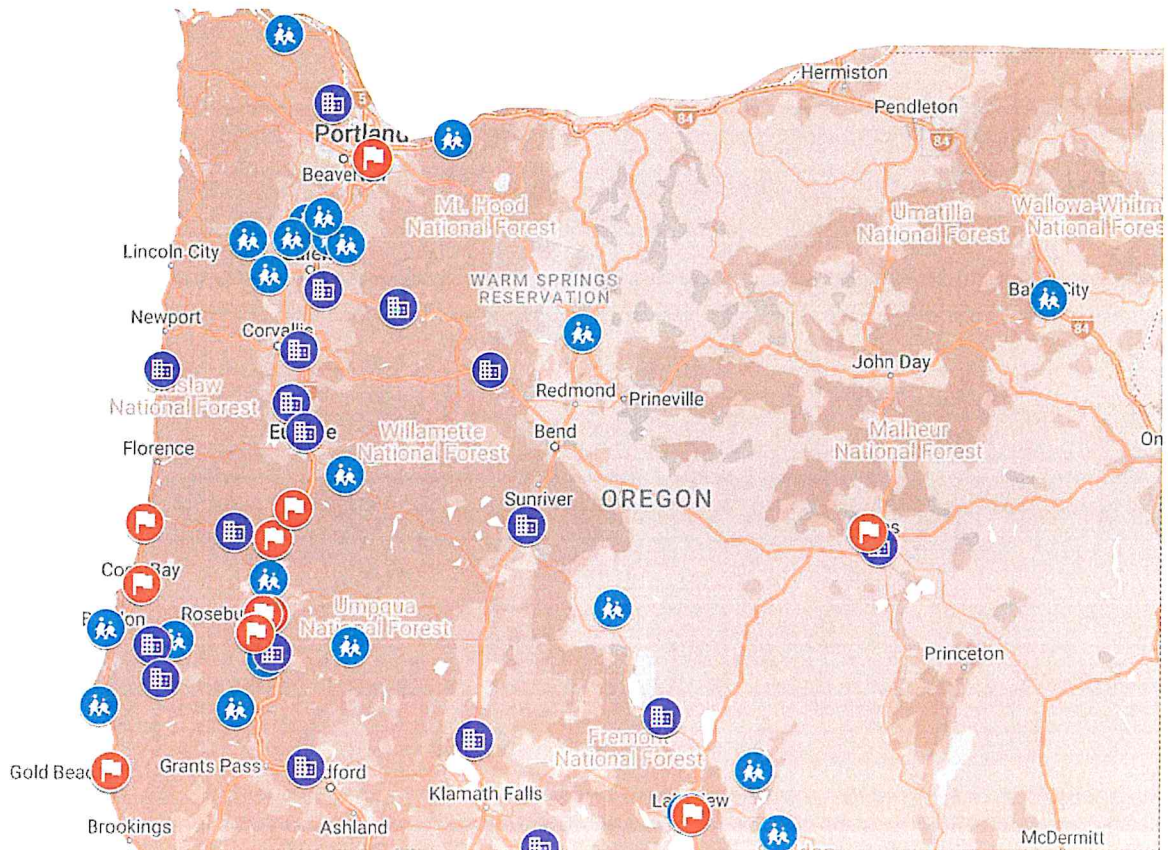
SAMPLE OF CURRENT AUDIT CLIENTS

Governmental Entity	Contact Person	Phone	Served since
Adel School District	Sara Sarensen	541-947-3371	2018
Amity School District	Ann Adams	503-835-2171	2002
Baker School District	Regina Sampson	541-524-2260	2022
Burns, City of	Mindy Clemens	541-573-5255	2022
Chiloquin, City of	Teresa Foreman	541-783-2717	2015
Clatskanie School District	Maeve Mitchell	503-728-0587	2022
Coburg, City of	Anne Heath	541-682-7871	2015
Curry Soil & Water Conservation District	Liesl Coleman	541-247-2755	2013
Dallas School District	Tami Montague	503-623-5594	2023
Days Creek School District	Claire Cotton	541-825-3296	2013
Elkton, City of	Laci Smith	541-584-2547	1996
Gates, City of	Traci Archer	503-897-2669	2022
Glendale School District	Racheal Aiken	541-832-1701	2023
Gold Hill, City of	Lily Morgan	541-855-1525	2005
Gold Beach, City of	Anthony Pagano	541-247-7029	2022
Harrisburg, City of	Cathy Nelson	541-995-6655	2009
Jefferson School District	Stacie Holmstrom	541-475-6192	2023
La Pine, City of	Ashley Ivans	541-536-1432	2014
Lake County	Jay Collins	541-947-6030	2018
Lake County Education Service District	Sara Sarensen	541-947-3371	2018
Lakeview, Town of	Michele Parry	541-947-2029	2018
League or Oregon Cities	Elizabeth Angulo	503-588-6550	2023
Myrtle Creek, City of	Leslie Hiscocks	541-863-3171	2017
Myrtle Point School District	Lacey Wells	541-572-1220	2022
Myrtle Point, City of	Darin Nicholson	541-572-2626	2020
North Lake School District	Sara Sarensen	541-576.2121	2018
Paisley School District #11	Mollie O'Leary	541-943-3111	2018
Paisley, City of	Melissa Walton	541-943-3173	2019
Powers School District	Marissa Zoubek	541-439-2291	2023
Plush School District	Chandra Cahill	541-947-3933	2018
Port Orford-Langlois School District 2CJ	Tara Garratt	541-348-2455	2018
Scappoose, City of	Carol Almer	503-543-7146	2015
Sisters, City of	Joe O'Neill	541-323-5222	2023
Sutherlin School District	Della Mock	541-459-2228	2002
Tangent, City of	Elijah Joyner	541-928-1020	2008
Turner, City of	Pamela Ray	503-743-2155	2010
Willamina School District	Lisa Anderson	503-876-4525	2003
Winston, City of	Ann Munson	541-679-6739	2014

A copy of any of the audit reports prepared by our firm for the above entities are available for review upon request, or you may view them at the Oregon Secretary of States website at <https://secure.sos.state.or.us/muni/public.do>.

STATE-WIDE REACH AND EXPERIENCE

For additional reference, here is a map showing most of our current engagements, indicating our reach and experience across the State of Oregon as a Municipal Auditor



School District



City



Other (County, Tribe, Special District, etc.)

PROFESSIONAL DEVELOPMENT

The firm is committed to professional development. Each staff member in our firm participates in a minimum of 40 hours of continuing education per year. We employ a wide range of continuing professional education resources and methods to ensure that every staff member has the required knowledge to fulfill their assignments optimally, and meet professional standards established by AICPA and GOA. Educational activities include GASB updates, ethical considerations, and other audit related topics.

In order to provide professional services at the highest level, the firm maintains quality control (QC) policies and procedures. The ones that will most directly impact the City audit include the following:

- Leadership that emphasizes ethics and integrity
- Engagement performance and documentation inspection and review by monitoring team
- Peer review of QC system and its results by external, licensed peer reviewer
- Communication and remediation of any noted deficiencies

JUDGEMENTS

Umpqua Valley Financial has no active or expected litigation. Nor does Umpqua Valley Financial or its owner, Steve Tuchscherer have any financial reversals or other matters that would or will affect their viability and/or stability in any way.

INSURANCE

Umpqua Valley Financial, LLC carries professional liability insurance through the AICPA Professional Liability Insurance Program, with coverage provided by Continental Casualty Company.

APPROACH - OVERVIEW

Steve Tuchscherer will act as the Engagement Manager and be directly involved in managing and performing critical aspects of the audit, including:

- Communications with the City's management and representatives of the City Council.
- Supervising the audit team
- Overseeing and reviewing the work throughout the engagement

Our commitment to the City is to develop and maintain a healthy working relationship with the City's management team, as well as to establish a solid line of communication with City Council members.

Our overall goal, as indicated earlier is to:

- Discuss with management improvements to policies and procedures for all activities of the City.
- Develop suggestions to improve the efficiency and effectiveness of the accounting systems.
- Promote internal controls to minimize the risk of material misstatements due to errors, omissions, or fraud, and
- Encourage effective controls for compliance with rules and regulations related to accounting, budgeting, grant administration, and contracting.

AUDIT APPROACH - WORK PLAN SUMMARY

The basic elements of our audit procedures are **non-sequential** since many of the audit steps within them will be performed and re-performed as information and circumstances change. Risk-based auditing, as currently mandated, is a continuum of risk assessments developed to determine where material misstatement in the financial statements may lie. As an example of our assessment, we ask ourselves, "Have internal controls been effective in preventing, or detecting and correcting significant errors or irregularities in the Meal-Time system?" Documenting this and many similar subjective assessments, and the information on which they are based, generates a considerable amount of our audit workload. The basic elements of risk-based auditing are to:

- Gain an Understanding of the Entity to be Audited
- Communicate with Audit Client Management and Governing Body
- Assess the Risks Related to the Audit
- Analyze Financial Information
- Perform Substantive Procedures
- Perform Test of Controls
- Review Audit Documentation
- Make Conclusory Judgements
- Issue Reports

AUDIT APPROACH – WORK PLAN DETAILS

The remainder of this Audit Approach section of our proposal describes in greater detail what we do as we work through each of these basic elements.

UNDERSTANDING THE ENTITY

During our preliminary work, we will visit the City’s website and gather as much information relevant to the audit as possible. Including:

- The structure and members of the City Council and administrative staff
- Council meeting minutes
- Current and prior year budgets
- Resolutions
- Adopted budget

COMMUNICATING WITH THE AUDIT CLIENT

Having learned as much as possible before hand, we will meet with management, staff and Council representatives in order to:

- Give you a chance to get familiar with who we are and how we work.
- Discuss how we can best serve the City.
- Solidify our understanding of the City and its internal controls.
- Allow each of you to express concerns about the City’s control policies and procedures.

Our meetings may be in person, over the phone, or via the internet. During our field work, we will walk through many of the financial processes at the City with the staff members who normally perform those tasks to gain a thorough understanding of the internal controls. Any deficiencies encountered, along with our recommendations, will be discussed with the appropriate management so that corrective action can be taken, documented, and, when necessary, reported. During the current pandemic, the fashion of our meeting will be guided by State and Federal mandates.

Some of our communications are required to be in writing, and some require a written response from staff, management, and City Council representatives. Whenever possible, we use email to ask additional questions or request additional information. When the information is requested, we encourage the use of our electronic portal.

ASSESSING RISK

Throughout our audit work, we assess and document risk. As our understanding of the City’s people, policies and procedures expand and evolve, our risk assessments change, and we modify our audit plans and procedures accordingly. This is a subjective, qualitative process, which we must then use to make objective, quantitative decisions. For each account balance in the financial statements, for each group of transactions (like revenues or expenditures), and for each disclosure in the notes to the financial statement, we will consider whether the risk of material misstatement is high enough to warrant further inquiries, testing, or verification.

ANALYTICAL PROCEDURES

One of the most efficient ways to find errors or irregularities is by analyzing relevant information. We compare account balances with the current budget and prior year financial information. When applicable, we also evaluate a variety of ratios. We perform specific analytical procedures and document those results at both the preliminary and final review stages of the audit. Any time we discover unexpected results, we adjust our risk assessment(s) and pursue other audit procedures to validate the accuracy of an amount.

A great auditor, never stops asking the question, "Does that 'look' right?" We train our staff to think that way. We want each member of our team to constantly be looking at information with an eye for unusual amounts and circumstances, not just at specified points along the way, but at every step of the audit. We also encourage managers of our audit clients to develop and use the same skills as an important part of the internal controls.

SUBSTANTIVE PROCEDURES – THE FIELD WORK

A wide range of steps that we perform are considered substantive. They all equate to gathering information to provide us with assurances that amounts on the financial statements are not materially misstated.

These steps include sampling of accounting details, for example: verifying that a random selection of the utility billing accounts receivable are accurate, to demonstrate the likelihood that the total of utility billing receivables is accurate. Examining accounting records and source documents to support transactions recorded in the general ledger is also a common substantive procedure, as is examining reconciliations of various account balances with supporting documentation.

In the last 20 years, audit requirements have continued to compel auditors to perform risk-based auditing, which should have changed the number of substantive procedures substantially. Still, this is an audit area where we spend a significant portion of our field work time. As indicated before, however, we have trimmed the typical number days we spend at clients' offices to just one, if any, by focusing our efforts on areas we identify as higher risk, and by encouraging the use technology whenever it is more efficient for all.

Many auditors continue to consume large amounts of their clients' time retrieving, copying, generating, or printing documents and reports that have little or no audit value because they are still using older methods of auditing. This should be unacceptable and is something we work very hard to avoid. The multitude of seemingly insignificant boxes full of information that you may have been asked to assemble for audits in the past may not be so seemingly insignificant. In fact, it can be an enormous effort. If we determine during our planning and subsequent adjustments to our audit procedures that a box full of information does not provide us with substantial, relevant information, we do not ask for it, and we will be clear about what it is that we do need.

TESTS OF CONTROLS

The reasons for testing controls are twofold. One is specific to Single Audits, in which significantly weak controls must be reported. The other more common reason for testing controls is to be able to reduce the amount of substantive testing necessary to complete the audit.

If we will be performing a Single Audit, we will do tests of controls, and will perform those types of tests for the City audit.

REVIEW, CONCLUDE, REPORT

As audit procedures are completed, we will technically review them for completeness, accuracy, and compliance with generally accepted auditing standards and with GAO's *Governmental Auditing Standards*, if a Single Audit is required. We will compare final trial balance amounts with the financial statements and evaluate the format and presentation of financial statements to ensure that they conform with generally accepted accounting principles.

We will meet with the Business Manager and Superintendent to discuss any matters we have determined to be significant. We will present a draft management letter at that time to guide our discussion. We will seek feedback about our comments and recommendations from the City Council. We are always open to revising our comments to make them more useful.

Finally, we will issue an Independent Auditors Report as required by generally accepted auditing standards, an Auditors Comments Report as required by Oregon Minimum Standards, and any other applicable or required reports.

AUDIT APPROACH – COMPUTERS AND TECHNOLOGY

We use computers to assist us in auditing at nearly every level. Getting electronic data from accounting systems like Caselle not only saves the client time by limiting the number of reports that need to be generated to just a few, but also saves resources, and provides us with a far superior examination.

AUDIT APPROACH – USE OF CITY STAFF

We will ask for City assistance in gathering only documents necessary to complete the audit. Estimated time for such assistance is ten to thirty hours for the entire year. As noted, we will work closely with management to provide effective and efficient means for the City's staff to perform those procedures. We encourage the use of our portal throughout the year to save management time by not having to retrieve and handle documents a second time for the audit.

AUDIT APPROACH – PRESENTATION

If requested, we will make a presentation of the audited financial statements to the City Council no later than the January or December meeting.

PROPOSED AUDIT TEAM MEMBERS

The following individuals will be assigned to the audit of the City:

Name	Position
Steve Tuchscherer, CPA	Engagement Manager
Ash Lakhani Farishta	Senior Associate
Josh Huffman	Senior Associate
Ely Garcia	Junior Associate
Chelsea van Midde	Junior Associate
Melissa Jones	Junior Associate
Savannah Halter	Communications Manager
Teagan Patterson	Support Staff

AUDIT TEAM RESUMES

STEVE TUCHSCHERER

Steve graduated in 1990 from the University of Oregon, College of Business Administration with a Bachelor of Science degree. In 1993, shortly after earning his CPA and Oregon Municipal Auditors license, he founded the accounting firm in hopes of fulfilling his strong desire to provide quality, affordable accounting services to the local community. He has managed the practice since then, now employing a full, and growing team of accounting and financial professional serving more than 1000 clients each year. Among his clients served are numerous cities, school districts, and other special districts in Oregon for whom the firm provides audit and advisory services.

Steve delivers significant governmental expertise. He has dedicated the last 28 years planning and performing audits for small and mid-sized governments, accumulating more than 20,000 hours of dedicated audit and advisory services during his career. His understanding and appreciation of governmental functions have been further enhanced through serving as a Roseburg City Councilor for five years and through participating on numerous government and non-profit Boards and Committees.

In addition to spending more than 80 hours each year in continuing education classes dedicated to honing his municipal audit skills, knowledge and experience, Steve also spends hundreds of hours each year with his staff in professional development training sessions. Furthermore, a significant amount of time throughout each year is spent with staff and clients researching and discussing GASB standards, analyzing complex reporting matters, and developing tools for government management and audit. Steve takes great pride in translating and summarizing complex information for clients, helping others appreciate and understand what is most often confusing and overwhelming.

Steve is a member of the following professional organizations:

- American Institute of Certified Public Accountants
- Government Audit Quality Center
- Oregon Society of Certified Public Accountants
- Government Finance Officers Association

ASH LAKHINA FARISHTA

Ash is a Certified Public Accountant based in Texas and has successfully received reciprocity for her CPA license in Oregon. With a master's degree in accounting from the University of Texas at San Antonio, Ash comes to UVF with experience with over 12 years of experience as a corporate accountant and financial analyst. Her work experience includes reviewing financial statements, assisting audit and tax teams, and providing accounting guidance and compliance to international subsidiaries. Ash is experienced in preparing and filing sales and tax returns, individual returns, and small business/LLC returns.

Moreover, Ash has excellent analytical and critical thinking skills, pays attention to details, and is skilled at building and maintaining customer relationships. She is currently an active member of the National Disaster Management Team in her community and is ready to provide help if and when disaster strikes.

JOSH HUFFMAN

Josh joined Umpqua Valley Financial, coming from a 20-year career in high level management, global business development and strategic growth in private industry. Josh has a Bachelor of Arts in Political Science from Oregon State University and Master's degree in Business Administration which he earned from Portland State University.

Throughout his career he has worked with a wide array of managers in developing successful business enterprises. His knowledge and understanding of financial reporting and the value of internal controls, in addition to his commitment to effective communication are sure to be valuable as both an auditor and advisor to each of our audit clients.

ELY GARCIA

Ely is a first-generation graduate from St. Edward's University specializing in Finance and minoring in Economics. He is skilled in various accounting, financial, and administrative needs. Prior to joining the team at Umpqua Valley Financial; Ely gained experience in the following core areas: bookkeeping, accounting, financial reporting, financial forecasting, budgeting, and project management. He is a decisive planner and problem-solver with an 8-year track record working with financial and accounting programs, and ERP systems. A dedicated system-focused professional, he is constantly driving for improvement in efficiency and productivity.

CHELSEA VAN MIDDE

Chelsea is currently studying Accounting at Portland State University, where she is on track to graduate in 2023 with her Baccalaureate Certificate, as a CPA candidate. She earned her Accounting Certificate at Portland Community College, where she was a President's List Honoree. She also has a B.A. in Production Design. When away from work, she enjoys spending time with her dog, ballet, photography, and gardening.

MELISSA JONES

Melissa joins us with a data science and bioinformatics background, with over six years of experience using unix operating systems, ssh, bash, and R. She has a BS in Environmental Science from the Evergreen State College, a Masters in Avian Science from University of California Davis, and is working on finishing her PhD in Animal Biology at University of California Davis. Her research has focused on avian conservation genetics using RADseq (Restrict Site Associated DNA sequencing) and SNPs (Single Nucleotide Polymorphisms). Applying this heavy data and analysis experience to the audit process provides significant opportunities for efficiency in analytical procedures. In her free time Melissa paints with acrylics, goes for long hikes, and runs a motel with her husband.

SAVANNAH HALTER

With a background in service from multiple customer facing roles, Savannah brings strong communication skills to the audit process. She is responsible for ensuring the Audit team and Client team are aware of key milestones, data gathering, and other audit requirements. Communication is a top priority in the audit process and Savannah ensures the flow of information is timely, accurate and responsibilities are all fully understood.

TEAGAN PATTERSON

Teagan brings a background of customer service, attention to detail, and dedication to getting the job done right. She enjoys engaging with our clients and wants to make sure everyone feels welcome and appreciated. Her ability to always maintain a positive attitude, even in stressful moments, is much appreciated and highly noticed. Having spent many years as a Customer Service Rep and Dispatcher in the Medical Supply Industry, Teagan understand how important even the smallest detail can be.

PROPOSED FEES – GENERAL PURPOSE FINANCIAL

City of Culver						
Name	Position	Hourly Rate	Estimated Hours			Estimated Fees
			On-site	Off-site	Total	
Steve Tuchscherer	Engagement Manager	\$ 200	8	16	24	\$ 4,800
Ash Lakhani Farishta	Senior Manager	170	0	16	16	\$ 2,720
Josh Huffman	Senior Associate	140	16	20	36	\$ 5,040
Ely Garcia	Junior Associate	90	16	24	40	\$ 3,600
Chelsea van Midde	Junior Associate	90	0	24	24	\$ 2,160
Melissa Jones	Junior Associate	90	16	20	36	\$ 3,240
Savannah Halter	Communications Manager	90	0	20	20	\$ 1,800
Teagan Patterson	Support Staff	\$ 75	0	16	16	\$ 1,200
Total Estimated Audit Fee			56	156	212	\$ 24,560

The fees listed above include preparation of the annual financial report. To maintain independence, we are technically limited to assisting in the preparation of the financial statements, however we will create and provide a draft of the completed statements for your review prior to issuance, as Management is ultimately responsible for their preparation.

The fees listed above are inclusive of standard field work related travel and all typical printing and office supplies. In the event of unusual circumstances requiring additional travel or other nontypical costs, we will communicate with City staff prior to incurring those costs. If other unanticipated complications or changes to auditing standards and GASB requirements occur during any audit period, we will inform City staff of the estimated additional fees and the reason for the changes prior to beginning such additional work.

As part of the audit process, we look forward to providing a variety of assistance by phone and emails throughout the year. We do not charge additional fees for those conversations and communications as they are most often mutually beneficial.

The hours listed above for the 2023-2024 Audit are expected to be very similar for the 2024-2025 and 2025-2026 audits, with an estimated annual 4% inflationary adjustment for budgetary planning purposes. Actual fees for future years will be mutually agreed upon.

Fiscal Year	City of Culver	Estimated Audit Fee
2023-24		\$ 24,560
2024-25*		\$ 25,500
2025-26*		\$ 26,500

*assumed 4% inflationary adjustment

If the City determines the need for a ACFR (Annual Comprehensive Financial Report) the fee will increase by \$5000. Issuing an ACFR is above and beyond the requirements of the State of Oregon General Purpose Financial Statement report and audit. Based on our review of available, previous City Annual Financial Reports, an ACRF has not been issued and we do not believe it is a requirement. We are fully capable and will support an ACFR at Council’s request.

The proposed fees for the above fiscal year do not include amounts for Single Audit work. Should a Single Audit be necessary the fee will increase by \$5,250. A Single Audit is required when Federally funded expenditures are greater than \$750,000 in a single year.

ADDITION SERVICES RATE SCHEDULE

Any unusual conditions encountered during the course of the audits where services of the auditing firm must be extended beyond normative work anticipated will be performed only after written notification and acceptance by City staff. Fees for such additional work will be charged at hourly rates as follows:

Engagement Manager	\$ 200
Senior Manager	170
Senior Associate	140
Communications Manager	90
Junior Associate	90
Support Staff	\$ 75

PROPOSED SCHEDULE

The proposed schedule for audit services for the City for the fiscal year ending June 30, 2024 is as follows:

(This schedule is estimated and highly dependent on availability of staff and timeliness of information being sent or provided when requested)

Proposed Engagement Schedule

Engagement Letter & Contract	April 15- April 30
Preliminary on-site Field Work	June 1 - June 15
Preliminary and General Procedures	July 15 - November 15
Field Work	October 1 - November 15
Prepare Draft Audit Report	No later than December 15
Exit Conference	December 10 - December 22
Prepare, Sign & Review Final Audit Report	No later than December 22
File Audit Report with State	No later than December 27
Present Audit Report to Board	January or February meeting

REFERENCES

We encourage you to contact any of our existing engagements, but for convenience we have provided the below contact information of individuals who have specifically agreed to be contacted as references on our behalf.

References		
League of Oregon Cities	Patty Mulvihill Executive Director	pmulvihill@orcities.org 503-588-6550
City of Sisters	Joe O'Neill Finance Director	joneill@ci.sisters.or.us 541-323-5222
City of Myrtle Creek	Lesley Hiscocks Finance Officer	lhiscocks@myrtlecreek.org 541-863-3171
City of Turner	Pamela Ray Finance Officer	pray@cityofturner.org 503-743-2155
Lake County Education Service District	Sara Sarensen Business Manager	ssarensen@lakeesd.k12.or.us 541-947-3371
Amity School District No. 4J	Ann Adams Business Manager	ann.adams@amity.k12.or.us 541-835-2171

LETTERS OF RECOMMENDATION



"Commitment to Quality – Education for All"

February 22, 2023

To Whom It May Concern:

I am pleased to have the opportunity to provide a letter of recommendation for Umpqua Valley Financial, LLC. Although this is my first year working with Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC), I have twenty-nine years of experience dealing with auditors while working for five school districts and a finance department in a city of 36,000.

I am extremely happy with the service that Umpqua Valley Financial has provided us. The team that Steve Tuchscherer has assembled is professional but approachable and very easy to work with. They have provided me with guidance as needed and an organized approach to auditing. They came to me very highly recommended and I can see why.

Umpqua Valley Financial, LLC had provided the Clatskanie School District with exceptional service and I can highly recommend them.

If you have any further questions, do not hesitate to contact me at any time at (206) 755-9412.

Sincerely,

A handwritten signature in blue ink that reads "Maevè Mitchell". The signature is written in a cursive style.

Maevè Mitchell
Business Manager

Clatskanie School District
660 SW Bryant St., PO Box 678 Clatskanie, OR. 97016
Office: 503-728-0587 FAX: 503-728-0608



CITY OF COBURG • P.O. BOX 8316 • COBURG

OREGON 97408 • 541-682-7850 FAX 541-485-0655

May 1, 2018

To Whom It May Concern,

It is my pleasure to recommend the office of Steve Tuchscherer, Certified Public Accountant. Steve's team has been working with the City of Coburg for the past few years and we feel very lucky to have found such a professional staff for our Audit needs.

Coming from a small city, we especially appreciate the response, the professional relationship, and the expertise that comes with their service. Communications are very important and we find that Steve's team is able to work with us as a partner to agree upon expectations, deadlines, and outcomes. Our audit services have improved greatly including professional and accurate audits, and the follow up of support throughout the year. We have found their service to be extremely helpful and appreciated.

Most important is Steve and his staffs attitude of service, pleasure to work with, and the small footprint that they make in the daily operations of our City while the audit is being conducted.

We truly appreciate our professional relationship with this firm and recommend it highly.

Anne Heath
Acting City Administrator
(541) 682-7871
Anne.heath@ci.coburg.or.us

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Post Office Box 456
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Over the last seven years The City of Turner has utilized the services and expertise of Umpqua Valley Financial (formerly Steve Tuchscherer, CPA, PC) for our annual audit. The audit process can be a daunting task, however, Umpqua Valley Financial has made this process virtually painless. Upon receiving an audit prep sheet, we begin uploading these items to their secure audit portal, allowing the auditors time to look over the data prior to their site visit. Their questions we receive during the interim, while thorough, are always concise with respect for our time and busy schedules. The audit report we receive at the end of the process is accurately and professionally presented.

Having worked in the accounting field for more than twenty years, I must say that Umpqua Valley Financials' audit process is the most streamlined I've experienced. The professional and friendly replies I receive to questions and concerns make it a pleasure to deal with their staff. They have been patient with our office as we've experienced growing pains with new personnel and with my own questions regarding the unique accounting and budget laws regarding municipalities. In short, they are a pleasure to work with and are highly recommended by The City of Turner for accounting and audit services.


Pamela Ray
City of Turner Finance

ADA Accommodations Provided Upon Request

The City of Turner is an Equal Opportunity Employer and Provider



807 Trade Street
Amity, Oregon 97101-0138

Jeff Clark, Superintendent
jeff.clark@amity.k12.or.us

Phone: 503-835-2171
Fax: 503-835-5050

May 15, 2018

To Whom It May Concern:

It is my privilege to write a letter of recommendation for our auditing firm, Umpqua Valley Financial, LLC. Umpqua Valley Financial, LLC (formerly Steve Tuchscherer, CPA, PC) has served as the auditor for our district for fifteen years. Even after all of these years, Amity School District has no plans to seek the services of another auditing firm, which is a testament to a positive working relationship.

As you can imagine, dealing with the auditors may create some anxiety for the business office and program managers. That is not the case in working with Umpqua Valley Financial, LLC, and there are several things that stand out to me as I consider the services they provide to us. They are professionals in every way, measuring our work by the highest auditing standards, and yet, they are easy to work with. If there are minor issues that surface during the audit, they don't make the issue bigger than it needs to be, but rather ensure that we address the situation and move forward. Throughout the year, the auditors are readily available to answer questions as they arise which enables us to stay on top of our work. There have been times when it became necessary for us to reschedule the audit, and Umpqua Valley Financial has been very willing to accommodate our request for a change.

Amity School District is a small district with only a few individuals who have direct contact with the auditors. However, we receive the time and attention that we need from them. Because of the service they provide to us each year, we have confidence in Umpqua Valley Financial, LLC, and we know that we are a valued client regardless of our size. This speaks well of them as an auditing firm.

If you have further questions, please feel free to contact me at (503) 835-2171.

Sincerely,

Ann Adams
Deputy Clerk/Business Manager

An Equal Opportunity Employer