City of Biddeford
Finance Committee
May 17, 2022 5:00 PM Council Chambers and via Zoom
Please click the link below to join the webinar:
https://biddeford.zoom.us/j/95633418957?pwd=Ukc3cGpBb1FxbVhScEZVQVc5VHY1QT09

Passcode: 851756
Or One tap mobile :
US: +13017158592,,95633418957# or +13126266799,,95633418957#
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656 or +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128
Webinar ID: 956 3341 8957
International numbers available: https://biddeford.zoom.us/u/arC0oF5La

Zoom Meeting Link

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Webinar ID: 956 3341 8957
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1. **Call to order**
2. **Approval of the Minutes**
   2.1. May 3, 2022 Finance Committee Meeting Minutes
   5-03-2022 Finance Committee Minutes.pdf
3. **Signing of the expenditure warrant**
4. **Discussion/Approval**
   4.1. Recommendation: Bradbury-Mason Street Storm Separation Improvements/Bowdoin Excavation, LLC of Gray, Maine
   5-17-2022 Bradbury-Mason Streets CSO Project-MEMO.docx
   5-17-2022 Bradbury-Mason Street CSO Project - Bowdoin Bid Package.pdf
   5-17-2022 Bradbury-Mason Street CSO Project - Construction Drawings.pdf

5-17-2022 Bradbury-Mason Streets CSO Project - Location Map.pdf

4.2. Recommendation: Acceptance of Contract for Financial Audit Services/Runyon Kersteen Ouellette

5-17-2022 Acceptance Audit Services - Finance Memo.docx

5-17-2022 Annual Audit Services - RKO Proposal.pdf

5-17-2022 Annual Audit Services - Marcum LLP Proposal.pdf

4.3. Recommendation: Purchase of Automated Waste Trucks/Environmental Equipment Sales & Service of Oxford, Massachusetts

5-17-2022 Automated Waste Trucks-Bennett Memo.pdf

5-17-2022 Automated Waste Trucks-MEMO.docx

5-17-2022 Automated Waste Trucks- BID.pdf

5-17-2022 Automated Waste Trucks - pictures.PDF

5. Other Business

6. Adjournment

City of Biddeford
Finance Committee Meeting Minutes
May 3, 2022

The meeting was called to order at 5:00 p.m. by Councilor Norman Belanger.

Present: Mayor Alan Casavant (arrived at 5:20); Councilor Norman Belanger; Councilor William Emhiser; Councilor Marc Lessard; City Manager James Bennett; City Clerk Carmen Bernier; and Finance Director Nichole Wood.

Adjustment to the Agenda
No adjustment to the agenda.

Approval of Minutes of April 5, 2022
Motion by Councilor Emhiser, seconded by Councilor Lessard to accept the minutes as printed.

Vote: unanimous.
Motion carries.

Approval of Minutes of April 19, 2022
Motion by Councilor Emhiser, seconded by Councilor Lessard to accept the minutes as printed.

Vote: unanimous.
Motion carries.

Expenditure Warrants:
The Warrants were not available for review.

Discussion/Approval
Authorization/City Hall Renovation Project Architectural and Engineering Services/Artifex Architects & Engineers
Motion by Councilor Lessard, seconded by Councilor Emhiser to recommend the authorization of the City Hall Renovation Project Architectural and Engineering Services to be contracted with Artifex Architects and Engineers.

Chief Operating Officer Brian Phinney presented this item. He noted that Phil Radding was rehired doing the Project Management for the City Hall renovations. Brian noted they released an RFP for the renovations and received five responses. The Staff team interviewed the architectural firms and recommend Artifex Architects and Engineers.

Councilor Lessard noted he would not support a percent charge.

Brian explained the State Architectural Board identifies a range of percentages. Phil Radding explained all costs are negotiable and the City will have final say on what is done and the products that will be used, that way they have control over the cost of the project and the percentage of the construction administration fees. Phil explained the first thing would be Life Safety, the springler system and a new fire alarm system. The second piece would be replacement of windows. And the third piece would be to address the tower, the dome, and the bell structure.

Councilor Lessard asked if there is someone on Staff who will be able to look at the estimates and suggestions for work to know if the City is being presented with the best possible options. Phil stated that he is confident that he can be the Staff person.

Vote: 3/1, Councilor Lessard opposed.
Mayor Casavant, Councilor Belanger and Councilor Emhiser in favor.
Motion carries.

Authorization/Purchase of Fire Department Pickup Truck
DPW Garage Supervisor Jerry Court presented this item.

Motion by Councilor Emhiser, seconded by Mayor Casavant to authorize the purchase of a pickup truck for the Fire Department.

Councilor Lessard asked about the purchase and Fire Chief Scott Gagne explained the pickup truck would be used by the Incident Commander who needs to be on the scene as quickly as possible and typically before the fire trucks. It would allow the Incident Commander to go from one incident to another independently.

Councilor Lessard questioned the need for a 3/4-ton pickup with a double cab. Chief Gagne explained quite a bit of equipment will be on this truck, and it will have towing capabilities that are often needed. The truck would also give the Fire Department the ability to transport other Staff members when necessary.

Vote: unanimous.
Motion carries.

Other Business
No other business.

Motion by Councilor Emhiser, seconded by Councilor Lessard to adjourn.
Vote: unanimous.
Motions carries.
Adjourned at 5:34 pm

Finance Committee / City Council

Meeting Date: May 17th, 2022
Meeting Time: 5:00 PM/6:00 PM

Agenda Item No: Finance #4.1/Council Order 2022.35
Item Description: Bradbury-Mason Street Storm Separation Improvements – Bid Acceptance

Submitted by: Craig Chekan, PE (Deputy Engineer)
Jeff Demers (Public Works Director)
Tom Milligan, PE (City Engineer)

Supporting Information/Documentation:

1. Project Location Map
2. Construction Drawings
3. Recommended Bidder (Bowdoin Excavation) Bid Package

Executive Summary:

a) Per DEP requirements, storm sewer separation is a major component of the City's wastewater responsibilities.
b) Separating storm inlets from existing combined sanitary sewer pipes helps eliminate:
   i. Sewage overflow into the City's regulated outfalls
   ii. Potential sewer backups within private property
c) Bradbury Street & Mason Street, which have existing combined sewers, were identified as key locations to meet the City's sewer separation goals and DEP requirements. Separating the storm inlets within these streets will:
   i. Reduce the chance of sewage overflows and sewer backups, especially for downstream properties on State Street and Cutts Street
   ii. Increase available capacity in the existing downstream sewers and at the Horrigan Court pump station
   iii. Utilize the previously separated downstream storm pipes within South Street

Detailed Review:

a) In a joint-bid effort with the Maine Water Company, who will be replacing their parallel water mains during the storm separation construction, this project was advertised to bid on April 1st, 2022.
b) A public open-bid process was held on April 21st, 2022 in the City's Council Chambers.
c) Three construction bids were received:
   i. Bowdoin Excavation: $207,464.50
   ii. Dearborn Construction: $273,723.00
   iii. Gorham Sand & Gravel: $364,349.92
d) Bowdoin's bid package and qualifications have been reviewed, compared against the bid documents, and are deemed acceptable.
e) An additional funding of $62,535.50 is recommended for change orders, inspections, and administrative fees (±30%).

Funding Source:

Funding for this project will be as follows:

- $270,000 from the previously approved Sewer Separation Bonds (Account Code 22PW03 – Bradbury/Mason Bond proceeds).

Staff Recommendation:

Staff recommends to accept Bowdoin Excavation's '*Bradbury-Mason Street Storm Separation Improvements*' bid of $207,464.50.

Staff recommends $62,535.50 for change orders, inspections, and administrative fees

Total of $270,000.00

SECTION 00300
BID

PROJECT IDENTIFICATION: Bradbury-Mason Street Storm Separation Improvements & Water Main Replacement

THIS BID IS SUBMITTED TO: City of Biddeford, Maine

1. The undersigned BIDDER proposes and agrees, if this Bid is accepted, to enter into an Agreement with OWNER in the form included in the Contract Documents, to complete all work as specified or indicated in the Contract Documents for the Contract Price, and within the Contract Time indicated in this Bid and in accordance with the Contract Documents.

2. BIDDER accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid Security. This Bid will remain open for sixty (60) days after the Bid opening. BIDDER will sign the Agreement and submit the contract security and other documents required by the contract Documents within fifteen (15) days after the date of OWNER'S Notice of Award.

3. In submitting this Bid, BIDDER represents, as more fully set forth in the Agreement, that:

   (a) BIDDER has examined copies of all the Contract Documents and the following addenda:

Date	Number
4-12-22	#1
4-15-22	#2

TM

(receipt of all which is hereby acknowledged) and also copies of the Invitation to Bid and the Instructions for Bidders;

(b) BIDDER has examined the site and locality where the work is to be performed, the legal requirements (federal, state, and local laws, ordinances, rules, and regulations) and the conditions affecting cost, progress, or performance of the work and has made such independent investigation as BIDDER deems necessary;

(c) This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation; BIDDER has not directly or indirectly induced or solicited any other BIDDER to submit a false or sham Bid; BIDDER has not solicited or induced any person, firm, or a corporation to refrain from bidding; and BIDDER has not sought by collusion to obtain for himself any advantage over any other BIDDER or over OWNER.

4. BIDDER agrees that the work will be completed by November 11th, 2022 (See Agreement-Article 3.) The Engineer can adjust the Contract Time for seasonal delays. Substantial completion shall include all work except for final loaming & seeding.

5. BIDDER agrees to pay Owner five hundred dollars ($500.00) for each day that expires after the time specified for substantial completion until the work is substantially complete. (See Agreement-Article 3.)

Respectfully submitted,

By: Eric Bowdoin

Name and Title Eric Bowdoin CEO, Owner

For: Bowdoin Excavation LLC

(Seal if by a Corporation)

Address:

Bowdoin Excavation LLC
PO Box 1659
Gray Maine 04039

BIDDER will complete the work for the following prices:

ADDENDUM 2 REVISIONS: 04/15/2022

BID ITEMS – PART 1
BRADBURY-MASON STREET STORM SEWER SEPARATION PROJECT

ITEM NUMBER	APPROXIMATE QUANTITY	BRIEF DESCRIPTION OF ITEM WITH UNIT BID PRICE IN WORDS	UNIT BID PRICE IN FIGURES	AMOUNT IN FIGURES
1	1 Lump Sum	Mobilization/Site Preparation ________ Lump Sum	13,000.00	13,000.00
2	1 Lump Sum	Traffic Control ________ Lump Sum	32,000.00	32,000.00
3	1 Lump Sum	Erosion & Sediment Control ________ Lump Sum	1,700.00	1,700.00
4	~~2~~ 3 Each	MAINEDOT 604(10) 'F' Catch Basin ________ Per Each	3,150.00	9,450.00
5	6 Each	4' Ø SHALLOW DRAIN MANHOLE WITH FLAT-TOP ________ Per Each	3,850.00	23,100.00
6	1 Each	DOGHOUSE over existing 12x12 Storm "T" MAINEDOT 604(02) Shape '2' Manhole ________ Per Each	2,890.00	2,890.00
~~7~~	~~1 Each~~	~~Shallow Manhole Structure (Confirm Structure Prior to Construction) ________ Per Each~~		

ADDENDUM 2 REVISIONS: 04/15/2022

ITEM NUMBER	APPROXIMATE QUANTITY	BRIEF DESCRIPTION OF ITEM WITH UNIT BID PRICE IN WORDS	UNIT BID PRICE IN FIGURES	AMOUNT IN FIGURES
8	5 Each	Modify Existing Catch Basin Outlet Connection __________ Per Each	1425.00	7,125.00
9	1 Each	6" Tideflex Checkmate Valve (backflow preventer) __________ Per Each	1,700.00	1,700.00
10	2 Each	Core Ex. Storm Laterals MH1 __________ Per Each	1,900.00	3,800.00
11	127 Linear Feet	8" HDPE Storm Pipe __________ Per Linear Foot	74.00	9,398.00
12	619 Linear Feet	12" HDPE Storm Drain Pipe __________ Per Linear Foot	76.00	47,044.00
13	13 Linear Feet	4" PVC Sewer Pipe __________ Per Linear Foot	66.00	858.00
14	1 Lump Sum	Disconnect & Remove Existing Pipes __________ Lump Sum	8,575.00	8,575.00
15	786 Linear Feet	Trench Cap Storm/Sewer (Pavement) __________ Per Linear Foot	29.50	23,187.00

ADDENDUM 2 REVISIONS: 04/15/2022

ITEM NUMBER	APPROXIMATE QUANTITY	BRIEF DESCRIPTION OF ITEM WITH UNIT BID PRICE IN WORDS	UNIT BID PRICE IN FIGURES	AMOUNT IN FIGURES
16	91 Cubic Yard	Ledge/Rock Excavation ______ Per Cubic Yard	150.00	13,650.00
17	20 Linear Feet	Remove/Reset Existing Granite Curb as needed ______ Per Linear Foot	28.00	560.00
18	140 Linear Feet	Remove & Replace Existing Asphalt Curbing as needed ______ Per Linear Foot	24.75	3,465.00
19	210 Linear Feet	Sidewalk Repair ______ Per Linear Foot	24.75	5197.00
20	3 Test Pits	Utility Crossing Test Pit ______ Per Each	255.00	765.00

TOTAL CITY STORM SEWER SEPARATION BID ITEMS #1-6, #8-20:

$ 207,464.50
(In Figures)

two hundred seven thousand
(In Words) four hundred sixty four and fifty cents.

BID ITEMS – PART 2

MAINE WATER COMPANY WATER MAIN REPLACEMENT PROJECT

ITEM NUMBER	APPROXIMATE QUANTITY	BRIEF DESCRIPTION OF ITEM WITH UNIT BID PRICE IN WORDS	UNIT BID PRICE IN FIGURES	AMOUNT IN FIGURES
30	1 Lump Sum	Provide, Install & Maintain Sheeting, Shoring, Bracing & Dewatering of Excavations Lump Sum	5,000.00	5,000.00
31	1 Lump Sum	Material Management Lump Sum	6,000.00	6,000.00
32	423 Square Yards	Remove Bituminous Pavement Square Yards	6.75	2,855.25
33	50 Cubic Yards	Ledge Removal (Trench) Cubic Yards	150.00	7,500.00
34	50 Cubic Yards	Replacement Backfill Cubic Yards	26.00	1,300.00
35	1 Lump Sum	Temporary Water Lump Sum	25,900.00	25,900.00
36	1 Lump Sum	Abandon or Remove Existing Main, Valve, or Hydrant Lump Sum	1,750.00	1,750.00
37	550 Linear Feet	Water Main Installation via Trench Per Linear Foot	85.00	46,750.00
38	1 Each	16" Main Line Butterfly Valve Per Each	1075.00	1075.00

39	2 Each	12" Main Line Gate Valve ______ Per Each	975.00	1950.00
40	1 Each	Hydrant Installation ______ Per Each	1,500.00	1,500.00
41	10 Linear Feet	Hydrant Lateral Installation (>10') ______ Per Linear Foot	80.00	800.00
42	6 Each	1" Service Connection ______ Per Each	790.00	4,740.00
43	1 Each	Connection to Existing 6" Main ______ Per Each	1,100.00	1,100.00
44	2 Each	Connection to Existing 12" Main ______ Per Each	1,700.00	3,400.00
45	2 Each	Connection to Existing 16" Main ______ Per Each	1,900.00	3,800.00
46	300 Linear Foot	2" Rigid Insulation ______ Per Linear Foot	7.69	2,307.00
47	55 Linear Feet	1" Long Side Service ______ Per Linear Foot	68.00	3,740.00
48	35 Linear Feet	1" Short Side Service ______ Per Linear Foot	68.00	2,380.00

49	1 Lump Sum	Liquid Chlorine Disinfection Lump Sum	950.00	950.00
50	12 Each	Thrust Restraint & Reaction **Blocking** Per Each	130.00	1,560.00
51	7 Each	Concrete Collar Per Each	2,100.00	14,700.00
52	640 Linear Feet	Trench Cap Linear Foot	29.50	18,880.00
53	50 Linear Feet	Remove & Reset Granite Curb Per Linear Foot	27.00	1,350.00
54	14 Square Yards	Landscape Restoration Square Yards	48.00	672.00

TOTAL MAINE WATER COMPANY BRADBURY WATER MAIN REPLACEMENT BID ITEMS #30-#54:

$161,959.25 one hundred sixty one thousand nine hundred fifty nine dollars and twenty five cents

(In Figures) **(In Words)**

WORK ITEM	**TOTAL WRITTEN IN WORDS**	**TOTAL WRITTEN IN FIGURES**
PART 1 – City Storm Sewer Replacement	Two hundred seven thousand four hundred sixty four dollars and fifty cents	$207,464.50
PART 2 – MWC Water Main Replacement	one hundred sixty one thousand nine hundred fifty nine dollars and twenty five cents	$161,959.25
GRAND TOTAL: [1] $369,423.75		$369,423.75

Note 1 – The total sum of the City Base Bid plus the Maine Water Company Bid will be used in the determination of the lowest responsible, responsive, bidder. Each entity, City of Biddeford & Maine Water Company, reserves the right to reject any portion of their bid.

SECTION 00405
EXPERIENCE STATEMENT (FA)

All questions must be answered with clear and comprehensive data; if necessary, add additional pages. This statement must be notarized.

1. Name of Bidder. Bowdoin Excavation LLC
2. Permanent Main Office address. 2 Bowdoin Court North Yarmouth
   Telephone: 2078293160 FAX #: 888 228 2743
   E-mail:
3. When organized. 2004 - April
4. When incorporated. 2004 - April
5. How many years have you been engaged in the contracting business under your present firm name? Also state names and dates of previous firms owned and/or employed with and state job function, if any.
   18 years
6. State work of a similar nature to that stated in the Bid Proposal, including references that will assist the Owner to judge experience, skill and business standing:
   City of Lewiston - Storm Drain manholes
   Boston Pope Rd Yarmouth - water, Drainage + Sewer 2021
   Maine Water - Micky Hall 2000
7. Contract(s) on hand. (Schedule these, showing gross amount of each contract and the approximate anticipated dates of completion).
   2022 only
   Haley Rec Barn 168,000.00 Fall 2022
   Eust's Cable Ent. ongoing fiber optic lines - varies
   Several house lots ongoing
8. General character of work performed by your company.
   Underground utilities

9. Have you ever failed to complete any work awarded to you? __ (Yes) ✓ (No)
If so, where and why?

10. Have you ever defaulted on a contract? _______(Yes) ✓ (No). If so, where and why?

11. List the more important contracts recently executed by your company, stating approximate cost for each, and the month and year completed.

City of Lewiston 10/2021 378,000.00
Maine Water 7/2021 58,000.00
Gray water 4/2021 42,000.00
Maine Water 4/2019 828,655.68 (3 jobs)

12. List your major equipment available for this contract.

Catepillar Equipment:
316 Excavator, (2) 926 Loaders
420 Backhoe, 308 Excavator, 259 Skidsteer
2 Tri Axles / 5500 -

13. List your key personnel such as Project Superintendent and foreman available for this contract.

Eric Bowdoin 252 2804
Caleb Bowdoin 838 9842

14. List any subcontractors whom you would expect to use and the general components of the Project (e.g. Electrical, Plumbing, HVAC, etc.) for which they will be responsible. Indicate other projects on which the proposed subcontractor has worked with you.

Thirsty Turf - Temp Water
Southern Maine Paving - Asphalt

15. Name and address of banking institutions with whom you do business.

Key Bank
400 Forest Ave, Portland ME

Do you grant the Engineer permission to contact this (these) institutions? X (Yes) __ (No)

Dated at North Yarmouth this 21st day of April, 2022

Bowdoin Excavation
(Name of Bidder)

By Eric Bowdoin

State of Maine SS Title Owner

County of Cumberland

Eric Bowdoin being duly sworn, deposes and says that he/she is

of Bowdoin Excavation and that the answers to the foregoing
(Name of Organization)
questions and all statements contained therein are true and correct.

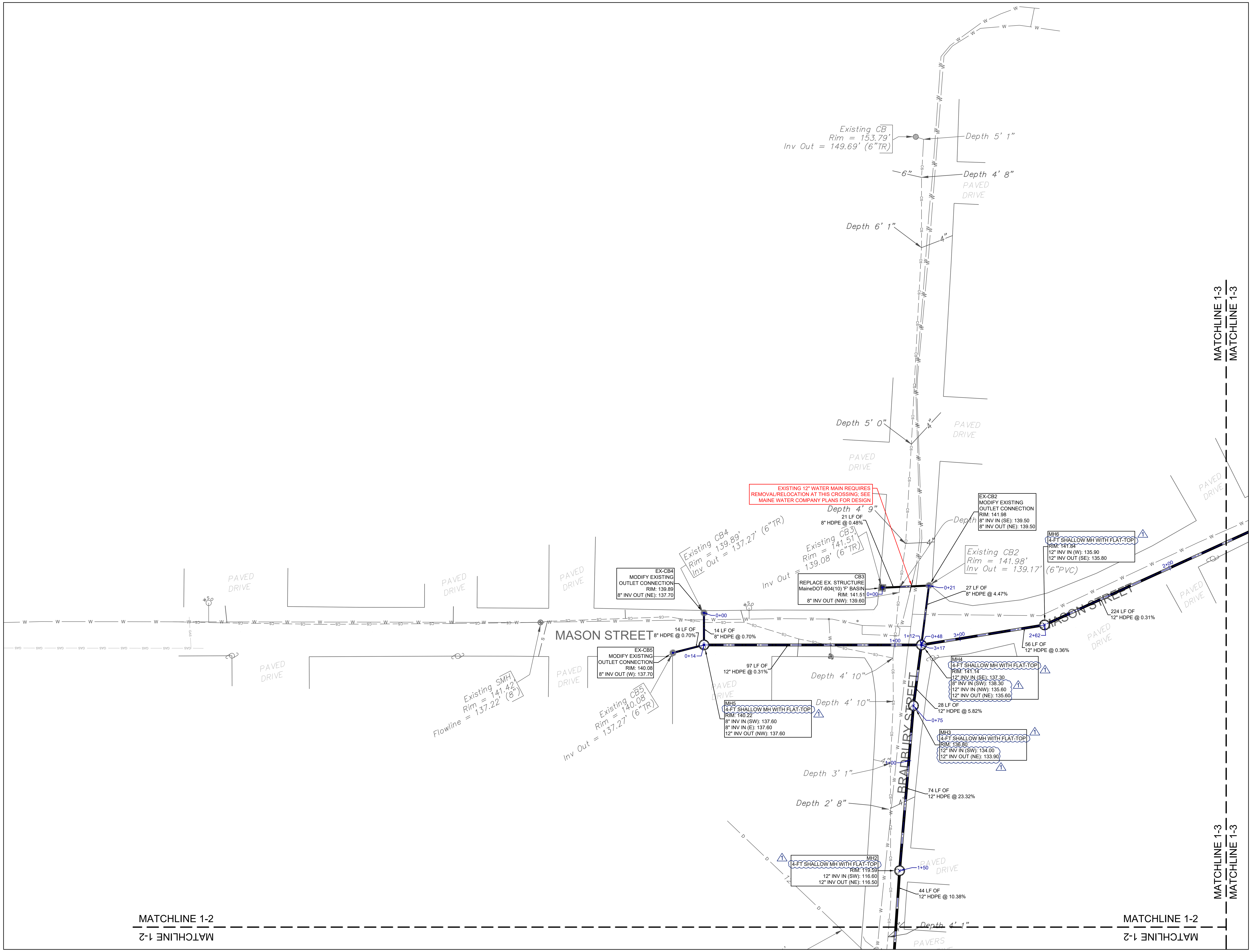
Sworn to before me this 21st day of April, 2022.

Deborah A. Grover
(Notary Public)

My commissions expires

DEBORAH A. GROVER
Notary Public - Maine
My Commission Expires
January 13, 2029

END OF SECTION 00405-03



NOTES:

1. HORIZONTAL DATUM: NAD83 MAINE STATE PLANE, WEST, US FOOT (ME83-WF)
2. VERTICAL DATUM: NAVD88
3. RIM ELEVATIONS SHOWN REFER TO THE SURFACE/FLOWLINE (BOTTOM OF CURB/GRATE). CONTRACTOR TO CALCULATE NECESSARY STRUCTURE ELEVATIONS BASED ON THIS LOCATION.
4. CONTRACTOR TO BACKFILL STORM/SEWER TRENCHING PER DETAIL ON C-302.

GRAPHIC SCALE IN FEET
0 10 20 40

STORM SEPARATION PLAN 1

SCALE: 1" = 20'

No.	REVISIONS	DATE	BY
1	ADDENDUM 1 & 2	04/15/22	CRC

CITY OF BIDDEFORD, MAINE
ENGINEERING DEPARTMENT
205 MAIN STREET, P.O. BOX 586
BIDDEFORD, MAINE 04005
PHONE: 207-284-9118
WWW.BIDDEFORDMAINE.ORG

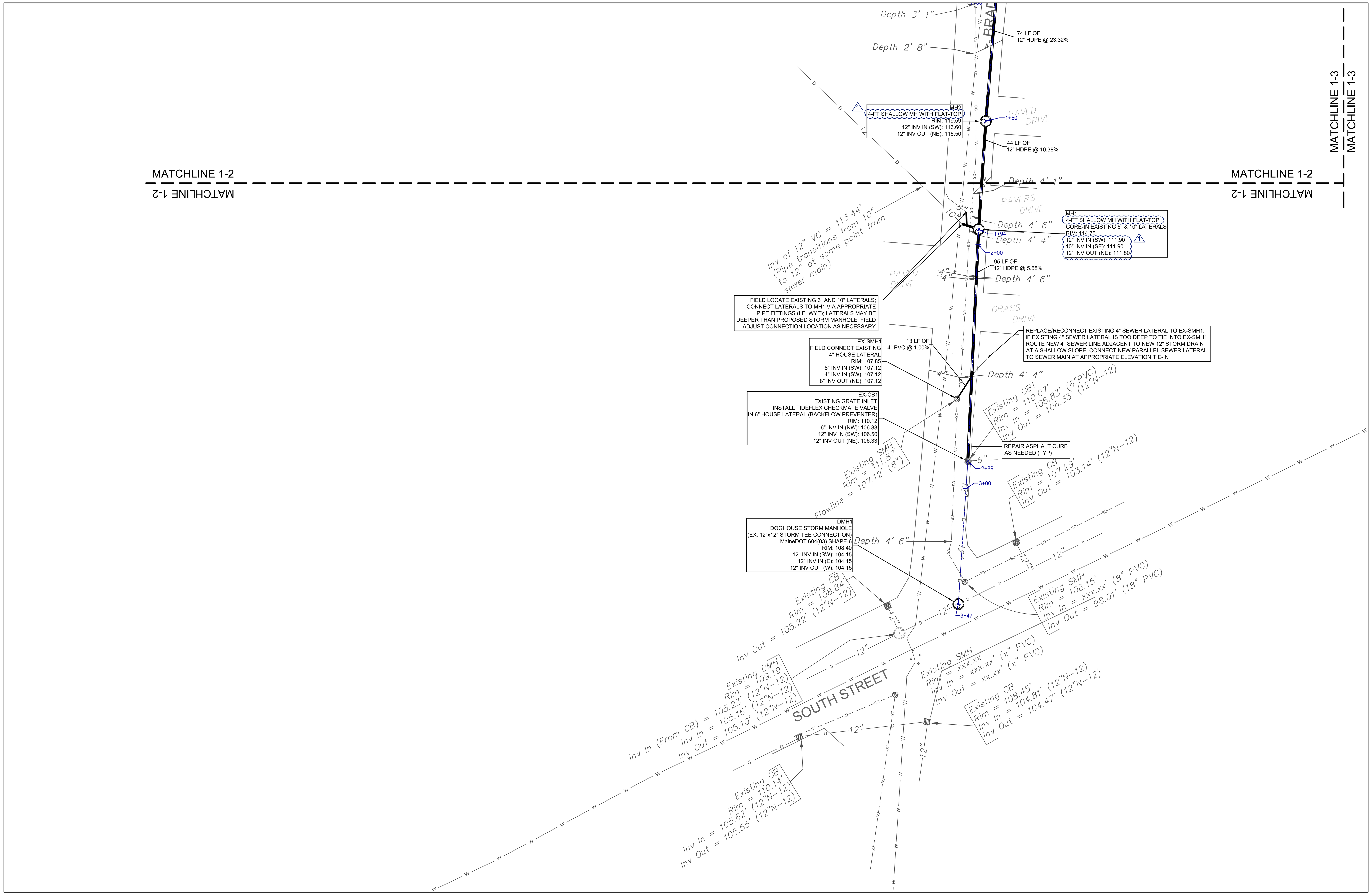
STATE OF MAINE
CRAIG R. CREKAN
PROFESSIONAL ENGINEER
04/15/2022

DRAWING INFO
DATE 04/01/2022
SCALE AS SHOWN
DESIGNED BY CRC
DRAWN BY -
CHECKED BY -

STORM SEPARATION PLAN 1

BRADBURY-MASON ST STORM SEPARATION
PREPARED FOR
CITY OF BIDDEFORD
BIDDEFORD MAINE

SHEET NUMBER
C-201



NOTES:

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2. VERTICAL DATUM: NAVD88
3. RIM ELEVATIONS SHOWN REFER TO THE SURFACE/FLOWLINE (BOTTOM OF CURB/GRATE). CONTRACTOR TO CALCULATE NECESSARY STRUCTURE ELEVATIONS BASED ON THIS LOCATION.
4. CONTRACTOR TO BACKFILL STORM/SEWER TRENCHING PER DETAIL ON C-302.

GRAPHIC SCALE IN FEET
0 10 20 40

STORM SEPARATION PLAN 2

SCALE: 1" = 20'

No.	REVISIONS	DATE	BY
1	ADDENDUM 1 & 2	04/15/22	CRC

CITY OF BIDDEFORD, MAINE
ENGINEERING DEPARTMENT
205 MAIN STREET, P.O. BOX 586
BIDDEFORD, MAINE 04005
PHONE: 207-284-9118
WWW.BIDDEFORDMAINE.ORG

STATE OF MAINE CRAIG R CHEKAN No. 16092 LICENSED PROFESSIONAL ENGINEER 04/15/2022

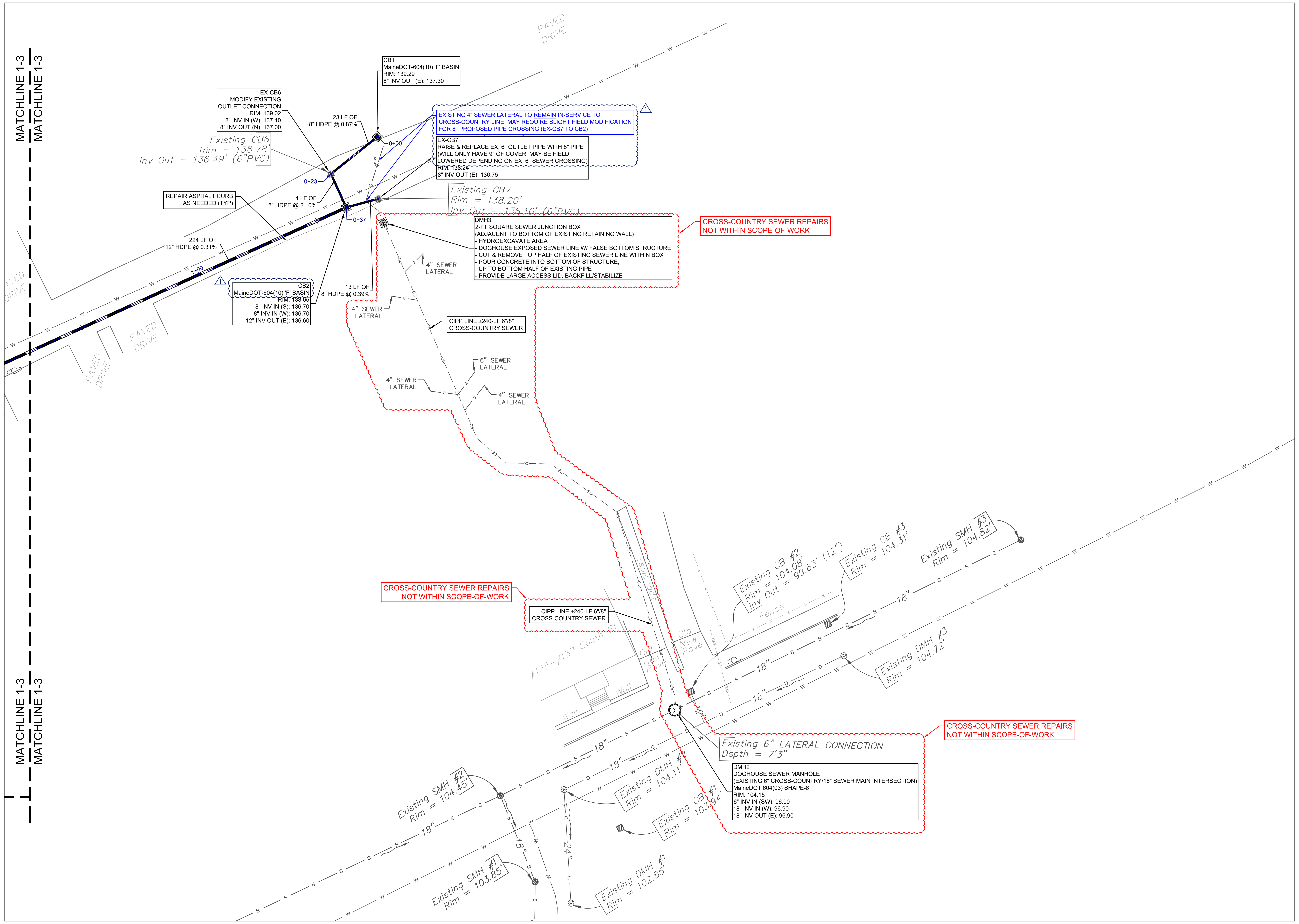
DRAWING INFO

DATE	04/01/2022
SCALE	AS SHOWN
DESIGNED BY	CRC
DRAWN BY	-
CHECKED BY	-

STORM SEPARATION PLAN 2

BRADBURY-MASON ST STORM SEPARATION
PREPARED FOR
CITY OF BIDDEFORD
BIDDEFORD MAINE

SHEET NUMBER
C-202



NOTES:

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3. RIM ELEVATIONS SHOWN REFER TO THE SURFACE/FLOWLINE (BOTTOM OF CURB/GRATE). CONTRACTOR TO CALCULATE NECESSARY STRUCTURE ELEVATIONS BASED ON THIS LOCATION.
4. CONTRACTOR TO BACKFILL STORM/SEWER TRENCHING PER DETAIL ON C-302.

GRAPHIC SCALE IN FEET
0 10 20 40

STORM SEPARATION PLAN 3

SCALE: 1" = 20'

No.	REVISIONS	DATE	BY
1	ADDENDUM 1 & 2	04/15/22	CRC

CITY OF BIDDEFORD, MAINE
ENGINEERING DEPARTMENT
205 MAIN STREET, P.O. BOX 586
BIDDEFORD, MAINE 04005
PHONE: 207-284-9118
WWW.BIDDEFORDMAINE.ORG

STATE OF MAINE
CRAIG R CHEKAN
PROFESSIONAL ENGINEER
04/15/2022

DRAWING INFO

DATE	04/01/2022
SCALE	AS SHOWN
DESIGNED BY	CRC
DRAWN BY	-
CHECKED BY	-

STORM SEPARATION PLAN 3

BRADBURY-MASON ST STORM SEPARATION
PREPARED FOR
CITY OF BIDDEFORD
BIDDEFORD MAINE

SHEET NUMBER
C-203

NOTES:

1. THE INTENTION OF THIS PLAN IS TO SHOW THE APPROXIMATE EXTENTS OF THE REQUIRED TEMPORARY WATER SYSTEM TO BE INSTALLED TO SERVE THE PROJECT ONLY. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO PROVIDE SHOP DRAWINGS SHOWING THE LOCATIONS OF TEMPORARY MAINS AND SERVICES FOR APPROVAL BY MAINE COMPANY PRIOR TO THE START OF WORK.
2. LOCATIONS OF EXISTING SERVICES AND VALVES ARE TAKEN FROM MAINE WATER COMPANY RECORD PLANS. THE ENGINEER MAKES NO GUARANTEE AS TO THE ACCURACY OF THIS INFORMATION. EXISTING SERVICES AND SHUTOFFS WILL BE IDENTIFIED IN THE FIELD BY MAINE WATER COMPANY PRIOR TO THE START OF WORK.
3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR MAINTAINING THE TEMPORARY WATER SYSTEM AND ANY PROTECTIVE MEASURES REQUIRED TO ENSURE THAT SERVICE IS MAINTAINED TO THE SUBJECT PROPERTIES THROUGHOUT THE DURATION OF THE PROJECT.
4. MAINE WATER COMPANY WILL BE RESPONSIBLE FOR NOTIFYING PRIVATE PROPERTY OWNERS OF THE PROJECT AND FOR SHUTTING DOWN THE EXISTING WATER SYSTEM IN THE AREA OF THE PROJECT. SYSTEM VALVES AND SHUTOFFS SHALL BE OPERATED BY MAINE WATER COMPANY ONLY
5. ALL TEMPORARY WATER MAINS AND SERVICES SHALL BE PROTECTED AT STREET CROSSINGS, DRIVEWAYS AND SIDEWALK CROSSINGS - SEE SPECIFICATIONS.

REV	DATE	DESCRIPTION
3	3-22-22	ISSUED FOR CONSTRUCTION
2	2-16-22	REVISED TEMP WATER AND HYDRANT LOCATIONS PER MWC
1	12-17-21	ISSUED FOR BID

REVISIONS

STATE OF MAINE
ANDREW D. JOHNSTON
NO. 9994
12-17-21
LICENSED
PROFESSIONAL ENGINEER

P.E. ANDREW D. JOHNSTON
LIC. #9994

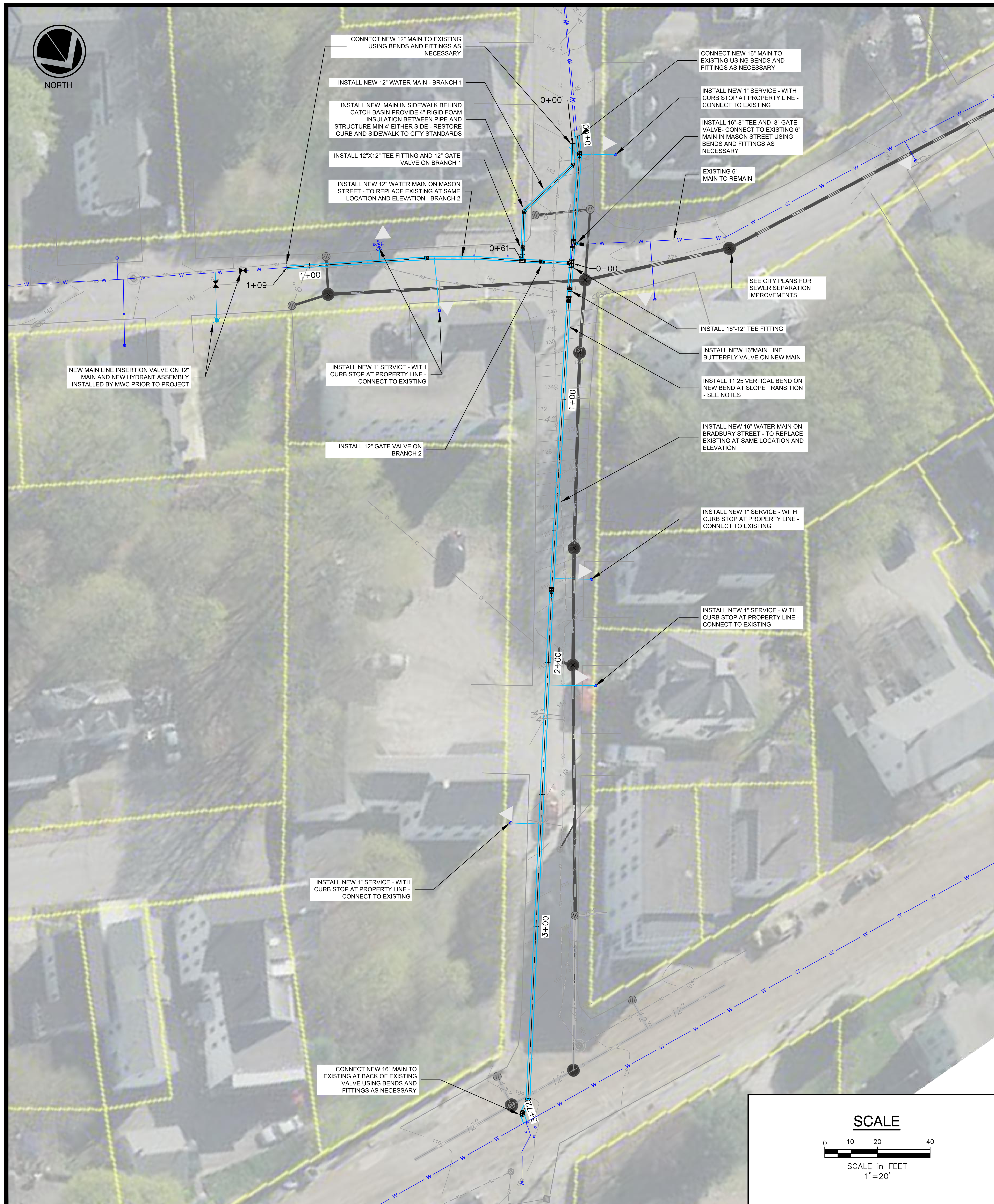
PROJECT:
BRADBURY STREET MAIN REPLACEMENT

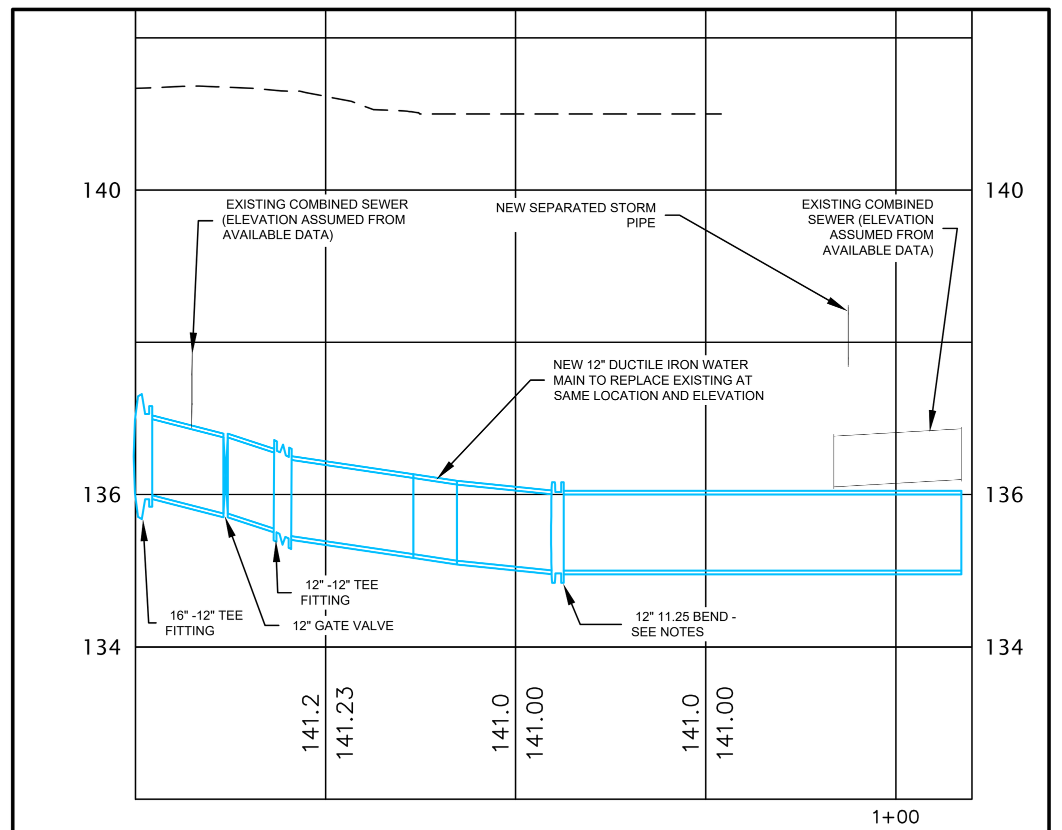
PLAN:
EXISTING WATER LINES & TEMP WATER PLAN

CLIENT:
MAINE WATER COMPANY
93 INDUSTRIAL PARK RD
SACO, MAINE 04072

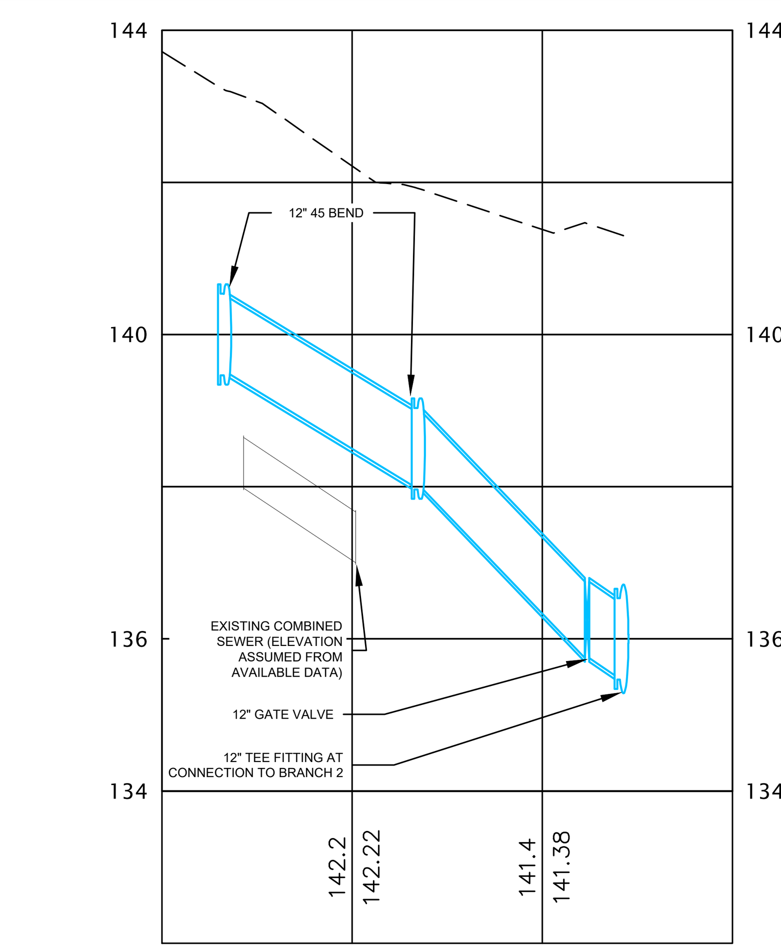
Atlantic Resource Consultants
541 US Route One
Freeport, ME 04032
Tel: 207.869.9050

DRAWN: AJ	DATE:
DESIGNED: AJ	SCALE: 1"=30'
CHECKED:	JOB NO. 21-060
FILE NAME:	
SHEET: C-100	





12" BRANCH 2 PROFILE VIEW
HORIZONTAL SCALE = 1" =20'
VERTICAL SCALE = 1" = 2'



12" BRANCH 1 PROFILE VIEW
HORIZONTAL SCALE = 1" =20'
VERTICAL SCALE = 1" = 2'

NOTES:

1. THE INTENT OF THIS PROJECT IS TO INSTALL A NEW 16" DUCTILE IRON WATER MAIN IN BRADBURY STREET AT THE LOCATION AND ELEVATION OF THE EXISTING 16" MAIN TO THE MAXIMUM EXTENT PRACTICAL. THIS LOCATION AND ORIENTATION OF BENDS AND FITTINGS ON THIS LINE MAY NEED TO BE ADJUSTED IN THE FIELD TO FOLLOW THE HORIZONTAL AND VERTICAL ALIGNMENT OF THE EXISTING TRENCH AND PIPELINE. THIS ALSO APPLIES TO THE NEW 12" DUCTILE IRON MAIN IN MASON STREET LABELED AS BRANCH 2 ON THESE DRAWINGS, INCLUDING THE HYDRANT BRANCH ON THIS LINE, AND ALL ASSOCIATED SERVICE CONNECTIONS.
2. THE LOCATIONS OF EXISTING MAINS AND SERVICES HAVE BEEN TAKEN FROM EXISTING CONDITIONS SURVEY INFORMATION AND RECORD DRAWINGS. NO GUARANTEE IS MADE TO THE ACCURACY OF THIS INFORMATION.
3. THE SECTION OF NEW 12" MIN LABELED AS BRANCH 1 SHALL BE INSTALLED IN A NEW PIPE TRENCH
4. PIPING FOR THE NEW 16" MAIN FROM THE UPHILL CONNECT POINT TO THE EXISTING MAIN TO THE VERTICAL BEND AT THE STEEP SECTION OF BRADBURY STREET SHALL BE CLASS 52 DUCTILE IRON PIPE WITH FIELD LOK GASKETS. ALL FITTINGS, VALVES AND APPURTENANCES SHALL BE FULLY RESTRAINED USING MEGA-LUGS.
5. PIPING ON THE STEEP SECTION OF BRADBURY STREET, BETWEEN THE VERTICAL BENDS SHALL BE DUCTILE IRON PIPING WITH FULLY RESTRAINED JOINTS - USE MEGALUG SERIES 1700 RESTRAINT HARNESS FOR PUSH ON JOINTS..
6. PIPING FOR THE NEW 16" MAIN DOWNSTREAM FROM THE VERTICAL BEND AT THE STEEP SECTION OF BRADBURY STREET TO THE CONNECTION AT SOUTH STREET SHALL BE CLASS 52 DUCTILE IRON PIPE WITH FIELD LOK GASKETS. ALL FITTINGS, VALVES AND APPURTENANCES SHALL BE FULLY RESTRAINED USING MEGA-LUGS.

SCALE
0 10 20 40
SCALE in FEET
1"=20'

REV	DATE	DESCRIPTION
3	3-22-22	ISSUED FOR CONSTRUCTION
2	2-16-22	REVISED TEMP WATER AND HYDRANT LOCATIONS PER MWC
1	12-17-21	ISSUED FOR BID

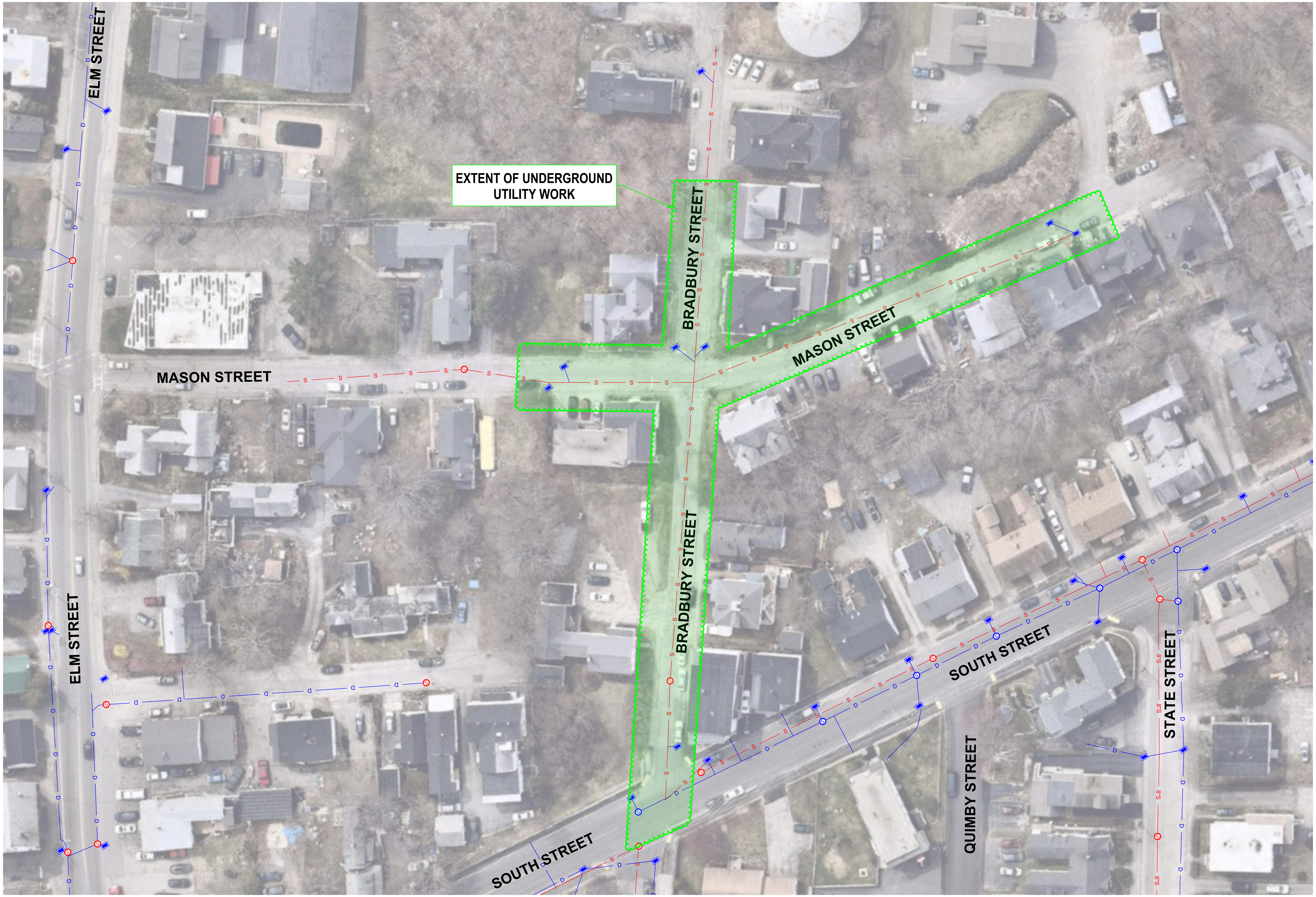
REVISIONS

STATE OF MAINE ANDREW D. JOHNSTON No. 9994 12-17-21 LICENSED PROFESSIONAL ENGINEER
P.E. ANDREW D. JOHNSTON
LIC. #9994

PROJECT: BRADBURY STREET MAIN REPLACEMENT
PLAN: NEW WATER MAIN & SERVICES PLAN
CLIENT: MAINE WATER COMPANY
93 INDUSTRIAL PARK RD
SACO, MAINE 04072

Atlantic Resource Consultants
541 US Route One
Freeport, ME 04032
Tel: 207.869.9050

DRAWN: AJ	DATE:
DESIGNED: AJ	SCALE: 1"=20'
CHECKED:	JOB NO. 21-060
FILE NAME:	
SHEET: C-101	



RED = COMBINED/SEWER
BLUE = STORM

GRAPHIC SCALE IN FEET
0 15 30 60

EXISTING CONDITIONS
SCALE: 1" = 30'

NOTE:
1. HORIZONTAL DATUM: NAD83 MAINE STATE PLANE, WEST, US FOOT (ME83-WF)
2. VERTICAL DATUM: NAVD88

No.	REVISIONS	DATE	BY

CITY OF BIDDEFORD, MAINE
ENGINEERING DEPARTMENT
205 MAIN STREET, P.O. BOX 586
BIDDEFORD, MAINE 04005
PHONE: 207-284-9118
WWW.BIDDEFORDMAINE.ORG

PROFESSIONAL CERTIFICATION:
I HEREBY CERTIFY THESE DOCUMENTS WERE PREPARED OR APPROVED BY ME, AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MAINE.
LICENSE NO. PE16872
EXPIRATION DATE 12/31/2021

DRAWING INFO
DATE 07/08/2021
SCALE AS SHOWN
DESIGNED BY CRC
DRAWN BY –
CHECKED BY –

EXISTING CONDITIONS

MASON STREET
PREPARED FOR
CITY OF BIDDEFORD
BIDDEFORD MAINE

SHEET NUMBER
C-100

Finance Committee

Meeting Date: May 17, 2022
Meeting Time: 5:00pm

Agenda Item No: 4.2
Item Description: Authorization/Agreement for Annual Financial Audit – Runyon, Kersteen, Ouellette

Submitted by: Nichole Wood, Finance Director

Supporting Information/Documentation:

Proposal to Provide Audit Services – Runyon, Kersteen, Ouellette (RKO)

Proposal for Professional Auditing Services – Marcum LLP

Key Terms:

N/A

Executive Summary:

Department of Housing and Urban Development grant required the City to go out for RFP for audit services.

Staff received proposals from Runyon, Kersteen, Ouellette (RKO) and Marcum LLP.

Detailed Review:

Due to requirements from the Department of Housing and Urban Development, we were required to go out to RFP for audit services for fiscal year end June 30, 2022. The RFP was posted on March 31, 2022 with a deadline for response of April 29, 2022. We received two proposals on the last day for responding.

Both firms met all of the requirements of the proposal.

Runyon, Kersteen, Ouellette (RKO) was the low proposal, with an average cost over 5 years of $79,590.

Marcum LLP was the high proposal, with an average cost over 5 years of $93,860.

RKO's maximum quoted rate for additional work is $210/hour for partner level, while Marcum's quoted rate is $400/hour for that level. RKO's staff level time is $95/hour compared to Marcum's rate of $125/hour.

RKO is a Maine firm, located in South Portland, with both principal audit partners and staff who are licensed Certified Public Accountants in the State of Maine. Marcum LLP's main office is in Providence, Rhode Island, and its principal audit partners are not licensed CPAs in

Maine, although the firm does have a Portland office, so they may have staff who are licensed within the state.

RKO's proposal lists 52 governmental clients within the State of Maine. Marcum's proposal listed one Maine sewer district, 17 Rhode Island governments, and two Connecticut governments.

Funding Source:

FY2023 - $75,000, FY2024 - $77,250, FY2025 - $79,500, FY2026 - $81,900, FY2027 - $84,300 to be split among the following:

- City General Fund – 21111-60302 *General Administration Audit Services Expense*
- School General Fund
- Wastewater Fund – 35102-60302 *Sewer Operations Audit Services Expense*
- CDBG Grant Fund – 31117-60302 *CDBG Admin Audit Service Expense*

Staff Recommendation:

Staff is recommending acceptance of the proposal from Runyon, Kersteen, Ouellette (RKO). RKO has been the city's auditor for more than ten years and is familiar with our office and processes. City staff has a good working relationship with the audit partner and firm staff who are currently scheduled to manage field work. Their proposal, while an increase over past audit contracts, is in line with the actual number of audit hours spent over the last several years on the City, School and Compliance audits. The RKO proposal is $71,350 less over the five-year span than the proposal from Marcum.

Field work for the FY2022 audit to ensure a timely outcome of the FY2022 audit, preliminary fieldwork needs to be scheduled within the next 30 days to keep on track to have statements published by November 30, 2022.

CITY OF BIDDEFORD, MAINE

Proposal to Provide Audit Services

SUBMITTED BY:
Casey Leonard, CPA, PARTNER
cleonard@rko-cpas.com
RUNYON KERSTEEN OUELLETTE
20 LONG CREEK DRIVE
SOUTH PORTLAND, MAINE 04106
PHONE: (207) 773-2986
FAX: (207) 772-3361

www.rko-cpas.com

PROPOSAL TO PROVIDE AUDIT SERVICES

CITY OF BIDDEFORD, MAINE

SUBMITTED BY:

RUNYON KERSTEEN OUELLETTE

20 LONG CREEK DRIVE
BIDDEFORD, MAINE 04106
TELEPHONE: 207-773-2986

FOR FURTHER INFORMATION, CONTACT:

Casey Leonard, CPA
cleonard@rko-cpas.com

April 29, 2022

Table of Contents

RKO
Runyon Kersteen Ouellette
Certified Public Accountants and Business Consultants

April 29, 2022

Nichole Wood, Finance Director
City of Biddeford
205 Main St.
Biddeford, ME 04005

Dear Ms. Wood,

Thank you for this opportunity to continue to provide professional services to the City of Biddeford, Maine. As auditors for the City, we believe that we work well with your staff and will continue to provide the City with an efficient, thorough, well-presented audit. You can be assured that Runyon Kersteen Ouellette (RKO) is the right firm to help the City of Biddeford with its financial responsibilities.

Runyon Kersteen Ouellette is proud of its distinguished reputation in governmental auditing and consulting. RKO has provided audit services to many of Maine's largest municipalities as well as many smaller local governments in the state. These communities have retained RKO because of our expertise in the governmental sector, especially as it applies to governments within the State of Maine. We believe in an efficient audit approach, which is carried out by well-trained governmental audit specialists. We feel RKO is unique among public accounting firms because we have a dedicated governmental audit group that works solely with local governments and quasi-governmental entities here in Maine.

Our audit procedures and reports will be in conformance with generally accepted auditing standards (GAAS), as approved and adopted by the membership of the American Institute of Certified Public Accountants, with the standards contained in Government Auditing Standards (the yellow book), with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and, if necessary, with Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP).

It is our understanding that the period covered by this proposal is for the audit of the City of Biddeford for the years ending June 30, 2022 through June 30, 2026.

We commit to meeting the performance specifications outlined in the request for proposal.
This proposal is a firm and irrevocable offer for three months

Nichole Wood
City of Biddeford
Page 2

In accordance with the request for proposal we intend to issue the following reports:

- Independent Auditor's Report - a report containing an expression of opinion that financial statements are fairly stated, or, if a qualified, adverse or disclaimer of opinion is necessary, the reasons therefore
- Report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with <u>Government Auditing Standards</u>
- Single Audit Act Reports - including i) a report on compliance with requirements applicable to each major program and internal control over compliance in accordance with Uniform Guidance ii) schedule of expenditures of federal awards and accompanying notes
- MAAP Compliance Reports, if necessary - including i) a report on the fair presentation of the schedule of expenditures of department agreements, ii) a report on compliance and internal controls over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards* and *Maine Uniform Accounting and Auditing Practices for Community Agencies* (MAAP), and iii) a report on compliance with requirements applicable to each major award and internal control over compliance in accordance with MAAP.
- School Department Statement of Assurance and Reconciliation of NEO Information.
- Management Letter - including i) a report communicating any significant deficiencies, and identification of any significant deficiencies that are also material weaknesses, ii) a report on internal controls, observed weaknesses in those controls, if any, and proposed steps to eliminate them, and iii) a report on compliance with applicable laws and regulations
- Letter of Communication with Those Charged with Governance
- Municipal Audit Procedural Form
- SF-SAC Data Collection Form

In the following sections of this proposal, we will elaborate on our previous experience and the specific qualifications, which we can provide to you. All required information is presented herein in accordance with the request for proposal.

We pledge to earn your trust and ensure the needs of the City of Biddeford are met on a timely and cost-efficient basis throughout the year, not just during the audit. We pride ourselves on the long-term relationships we develop with our clients.

You may also be interested in viewing our web site at *www.rko-cpas.com*, which not only provides an introduction to the firm, but also provides links to other informational web sites. Service is the attribute which we at RKO most highly regard, and if we can be of any further assistance in responding to your request for proposal, or if you have any questions, please contact us. We look forward to working with you in the future.

I certify that I am entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract agreement with the City of Biddeford.

Casey Leonard, Partner
RUNYON KERSTEEN OUELLETTE

TECHNICAL PROPOSAL

STATEMENT OF INDEPENDENCE AND LICENSING

Regarding our independence and licensing, we confirm the following:

1. RKO is independent of the City of Biddeford as defined by the U.S. General Accounting Office's Government Auditing Standards, latest edition, and generally accepted auditing standards.

2. The firm of RKO as well as the partner are properly licensed to practice as certified public accountants in the State of Maine.

3. RKO is incorporated in the State of Maine.

4. RKO holds Professional Liability Insurance and other coverage that meets the requirements of the City of Biddeford.

FIRM QUALIFICATIONS AND EXPERIENCE

Firm Description

Runyon Kersteen Ouellette (RKO) was founded in 1979, and through natural growth, has matured into a medium sized local CPA firm. Our offices are located at 20 Long Creek Drive, South Portland, Maine and 144 South Main St., Rochester, NH. For this engagement, work will be performed out of our South Portland office. We feel RKO can fulfill the needs of the City of Biddeford with our governmental in-house audit staff.

We anticipate utilizing the following professional staff on the engagement for the City of Biddeford:

Partner	2
In-charge Accountant	1
Staff	2

Runyon Kersteen Ouellette can fulfill the needs of its clients because its personnel have a diversified base of experience in public accounting. These professionals in turn draw on other staff, as needed, especially in areas involving complex regulation, such as employee benefits, payroll and computer applications. While each has specialized in one or more areas, each has also been exposed to a broad range of client responsibilities and is a well-rounded generalist in addition to their area of emphasis.

Relevant Experience

We are particularly proud of our expertise in governmental, quasi-governmental and non-profit accounting and auditing. Our experience includes numerous municipalities and other governmental entities and quasi-governmental entities. We currently provide audit services to many of the largest governmental entities in the State as well as many smaller governmental entities. Our current list of governmental clients includes approximately 70 governmental and quasi-governmental entities.

RKO has significant experience in assisting governmental entities in preparing their financial statements for review in the Governmental Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting (ACFR) program. In the past, we assisted eleven communities who were preparing their reports to be reviewed for the ACFR award for the first time. We are also providing continued support for ACFR's for the City of South Portland, the Town of Brunswick, the City of Bangor, the Town of Gorham, the Town of Cumberland, the Town of Kennebunkport, the City of Biddeford, and the City of Saco.

FIRM QUALIFICATIONS AND EXPERIENCE, Continued

Governmental Practice

Runyon Kersteen Ouellette is committed to providing quality audit, accounting, consulting and advisory services to the governmental sector. Because of this commitment, we have become a leader in the State in governmental auditing and consulting services. Our mission is to continually innovate our services, strive to improve our quality services and constantly evaluate the marketplace and maintain flexibility to address the changes in our industry. We are committed to giving each client our best efforts and providing value-added services. Governmental audit services currently comprise approximately 55% of firm revenues.

Our governmental audit department currently consists of twelve team members, all of whom spend a significant amount of their time working on municipal audit engagements. In addition to those specializing in governmental audits, we have a solid support staff, which we call on regularly to support our financial and technological needs. For example, our tax department assists our clients on a regular basis with tax or payroll related issues.

We constantly strive to stay at the forefront in the governmental industry. We continually provide training for our staff so that we are able to provide our clients with the highest level of service. We continually attend and participate in GFOA, MGFOA, MMA and ASBO presentations. We have provided training for our clients on new GASB Statements. RKO participates in training at Maine Government Finance Officers Association Luncheons, at Maine Association of School Business Officers (MeASBO) meetings, as well an informal trainings for clients on various governmental and auditing topics. We also participate in Drummond Woodsum's Financial Institute training for school administrators.

Continuing Education

The Maine Board of Accountancy requires all licensees to complete 40 hours of continuing professional education every year. Auditors responsible for planning, directing, or conducting substantial portions of governmental audit fieldwork must complete 24 hours of continuing professional education every two years in subjects directly related to the government environment and to government auditing. RKO's policy requires all professional employees to comply with the Maine Board of Accountancy and GAO continuing professional education requirements and all of the staff members named in this proposal are in compliance with those requirements. We assist our staff in selecting meaningful governmental audit CPE utilizing national, local, and in-house sources. This is one way we ensure continued quality and development of our staff. Additionally, we believe strongly in having our more experienced managers and partners continually share their knowledge with less experienced staff. This is achieved by our managers and partners taking active roles during the fieldwork. From the planning stages of an audit to the exit conference, our partners and managers are continually involved, often working side by side with seniors and staff in the field.

Continuity

It is our normal practice to maintain continuity of personnel assigned to audit engagements. We understand the importance of assigning the same personnel to the audit from year to year. Not only does continuity provide for a more efficient and timely audit, but staff who are familiar with your operations are better able to answer your questions and furnish you with accurate and meaningful advice.

FIRM QUALIFICATIONS AND EXPERIENCE, Continued

Quality Review

RKO participates in the AICPA's quality control review system. The **June 2019** review resulted in a rating of "pass" on the system of quality control for the accounting and auditing practice of the firm. A copy of this quality control document has been included in the appendix under section B. The on-site visits are a part of the AICPA's quality control monitoring program for all member firms and are conducted every three years. Among other procedures, the Quality Review Team inspects randomly selected client files and workpapers to ensure compliance with professional standards on audit, review, and compilation engagements. Several government and non-profit engagements were reviewed as part of this inspection. Additionally, continuing education records are scrutinized, employees are interviewed, and various other administrative procedures are examined to test for adherence to all nine elements of quality control as promulgated by the AICPA. The successful completion of the review marks our commitment to provide a top quality product and level of service to all clients. In addition to participation in the AICPA's quality control program, RKO reports are periodically reviewed by various Federal and state grantor agencies. Other desk reviews done by Federal or state agencies have not resulted in any disciplinary action taken against the firm.

Governmental Audit Quality Center

RKO is also a member of the AICPA's Governmental Audit Quality Center (GAQC), which promotes the importance of quality governmental audits. GAQC is a voluntary membership center for CPA firms which helps meet the challenges of performing quality audits in the unique and complex governmental auditing arena.

FIRM QUALIFICATIONS AND EXPERIENCE, Continued

Additional Services

We believe that the role of our clients' CPA firm should be more than that of a stranger appearing once a year to look over their shoulders. Our procedures ensure that our work is performed to the highest standard, but our clients typically develop an appreciation for our expertise and use our services for much more. By way of example, we present the following tasks which we have performed recently in addition to our routine professional services:

- We routinely assist our clients with development of proper internal control systems and procedures.
- We have participated in the computer selection process for several governmental and non-profit clients.
- We have provided guidance in finance personnel selection processes, and have assisted in that selection process.
- We have assisted in the preparation of cash flow forecasts for anticipatory borrowing purposes.
- We have assisted our clients in the process of obtaining financing, including preparation of major portions of official statements.
- We have worked with bank trustees in maintaining financial control of significant bond proceeds.
- We have participated in various fraud investigations, including testifying in court proceedings which resulted from these engagements.
- We have assisted many of our clients in establishing a new or revised chart of accounts.
- We have participated in the development of client accounting manuals.
- We have reviewed client budgets in an effort to ensure that no major expense categories have been omitted or that any revenue sources have been over-estimated.
- We have assisted in the establishment of Tax Increment Financing Districts.
- We have routinely assisted our clients in various bank and tax reconciliation problem resolutions.

Such extra service is representative of the service we seek to render on a routine basis. All non-audit services are evaluated to ensure compliance with the independence standards of *Government Auditing Standards* issued by the Comptroller General of the United States.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Runyon Kersteen Ouellette can fulfill the needs of its clients because its personnel have a diversified base of experience in public accounting. While each has specialized in one or more areas, each has also been exposed to a broad range of client responsibilities and is a well-rounded generalist in addition to his or her area of emphasis.

The following individuals would be assigned to the audit of the City of Biddeford. The partners assigned to the engagement are licensed to practice as CPA's in the State of Maine. Resumes are presented in the following page of this proposal. Resumes include information on relevant continuing professional education.

Engagement Partner

CASEY LEONARD, CPA is one of RKO's partners specializing in governmental audits. As engagement partner, he will be responsible for the overall planning and supervision of the engagement. As engagement partner, he will assist the staff in resolving potential problems and review the audit workpapers. His direct involvement will ensure a smooth, efficient, and thorough audit. His resume follows with more information regarding relevant experience.

Consulting Partner

JENNIFER CONNERS, CPA is one of RKO's partners specializing in governmental audits. Her involvement will be to support the engagement partner. She will also provide back up capabilities in the event of the engagement partner's absence, and will assist in resolving any potential technical disagreements that might arise within the audit staff. She is expected to be responsible for the final technical review of the financial statements, management letter, compliance reports, and reports on internal control. Her resume follows with more information regarding relevant experience.

In-charge Accountant

ZACHARY ALBAHARY will serve as the senior accountant. He will be actively involved with the planning, organization, and implementation of the audit program. He will report directly to the engagement partner and will be on site throughout the course of the audit work and will guide additional staff assigned to the audit.

Engagement Staff

Engagement staff will be determined based on availability during fieldwork dates.

CASEY LEONARD, CPA, MBA
PARTNER
cleonard@rko-cpas.com

Casey earned a Masters of Business Administration from the University of New Hampshire after graduating summa cum laude from the Massachusetts College of Liberal Arts with a Bachelor of Science in Accounting.

Casey joined RKO in 1998 and is a Certified Public Accountant and a partner with RKO. His primary area of practice is in providing audit and advisory services to governmental entities including municipalities, school departments, regional school units, and quasi-governmental organizations.

Casey has provided expertise in areas related to the single audit requirements of the Uniform Guidance, financial statement accounting and reporting, and the additional accounting and reporting requirements specified by the Maine Department of Education. He has advised and assisted his clients with disclosure, financial reporting and compliance requirements pursuant to the Government Finance Officers Association (GFOA) Certificate Program.

Casey recently completed a six-year term as a board member of the Maine Society of Certified Public Accountants (MSCPA), of which he has been a member since 2002. In addition to the MSCPA, Casey is a member of the American Institute of Certified Public Accountants and the GFOA.

Casey's continuing professional education has included attendance at MSCPA and GFOA courses and conventions.

ZACHARY ALBAHARY
IN-CHARGE ACCOUNTANT
zalbahary@rko-cpas.com

Zachary graduated from Roger Williams University with a Bachelor's Degree in accounting. After graduation, Zachary completed an internship with another local accounting firm and joined RKO in May 2017. Over the last five years, Zachary has formed a strong relationship with his clients and fellow co-workers. He has worked in many different areas of accounting, but has focused primarily on auditing governmental and quasi-governmental entities. Zachary is a regular participant in RKO's in-house training seminars and has presented on several topics, including best practices in internal controls and recent GASB pronouncements. Zachary is actively pursuing his Certified Public Accounting license.

JENNIFER CONNERS, CPA, MSB
CONSULTING PARTNER
jconners@rko-cpas.com

Jennifer is a summa cum laude graduate of Husson College, where she received a Bachelor of Science in Accounting and a Master's of Science in Business in 2003. Jennifer's primary duties while at RKO have involved participating in the audits of municipal and commercial clients. In particular, her experience includes audits of the governmental and quasi-governmental entities of Efficiency Maine Trust, the City of Bangor, the Towns of Cumberland, Freeport, and Cape Elizabeth; RSU No. 18, and others.

Jennifer is currently a member of the following organizations:

- The American Institute of Certified Public Accountants
- The Maine Society of Certified Public Accountants
- The New England Government Finance Officers Association
- The Government Finance Officers Association

Jennifer has also participated in continuing professional education in such areas as GAAP for small business; updates of Governmental Accounting and Auditing Standards; updates of the Uniform Guidance requirements, fraud requirements, internal controls, and ethics.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

RKO currently provides auditing services to approximately fifty-two (52) municipalities and school units and eighteen (18) quasi-governmental agencies.

We believe that the most effective method for you to judge our qualifications and performance is to contact any of our existing or prior clients. We are confident that they will furnish you with a positive recommendation and will confirm the claims made in this proposal. A complete listing of governmental and quasi-governmental organizations appears in Appendix A of this proposal.

The following is a list of three (3) entities to whom we have provided audit services in the last five years which we feel are similar to the City of Biddeford's engagement.

As part of our audits of these governmental entities, we have substantial involvement in auditing a wide variety of Federal and State grant programs. We also provide many of these clients with on-going support and consulting services. Our **financial advisory services** are available to all of our clients on an as needed basis.

We feel that our experience in providing professional services to such entities will add significantly to our ability to provide high quality professional services to the City of Biddeford.

Client	Partner	Contact
Town of Gorham, Maine	Casey Leonard	Sharon Laflamme, Finance Director 207-839-3346
City of Auburn, Maine	Casey Leonard	Jill Eastman, Finance Director 207-333-6601
City of Brewer, Maine	Casey Leonard	Karen Fussell, Finance Director 207-989-7500

SPECIFIC AUDIT APPROACH

Our audit of the City of Biddeford will be conducted under a number of different groups of auditing standards as follows:

- Generally accepted auditing standards (GAAS)
- *Government Auditing Standards* (the yellow book), issued by the Comptroller General of the United States
- The requirements of the Single Audit Act Amendments of 1996 and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if required
- American Institute of Certified Public Accountants, Statements on Auditing Standards and the Audit and Accounting Guide
- Governmental Accounting Standards Board Pronouncements
- Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)

Our audit objectives consider all of the above standards. Ultimately, the objective is to determine whether the opinion units included in the financial report prepared under GASB standards, present fairly the financial position, results of operations, and cash flows, as applicable. In addition, overarching objectives include determining whether financial information is presented in accordance with stated criteria and whether the City of Biddeford has adhered to specific financial compliance requirements which are covered by the above standards.

We follow a systematic, efficient audit approach. On the following pages, we have provided an outline of our approach and the segmentation for the engagement. The focus of our approach is in the planning phase. Proper planning ensures an efficient audit with adequate levels of testing in appropriate areas.

Planning the Audit

Our planning process involves gaining an understanding of the government, the accounting standards applied and transaction processes, and financial reporting practices. We will apply analytical procedures and gain an understanding of the internal control applied to both financial reporting and to federal programs. Based on the information obtained, we will assess the risk that fraud could occur and subsequently design our audit procedures to ensure areas in which risk is higher have been adequately tested. Typically, as part of this process, we solicit information from key City and School finance and accounting staff and plan unique tests each year in any areas in which these individuals feel might need a closer look.

Additionally, we would plan our testing of financial transactions, which is aimed at ensuring that there is effective control over revenues, expenditures, and expenses, assets and liabilities, that resources are properly accounted for, that periodic reports are being properly submitted. This includes specific tests every year of a minimum of forty payroll transactions that will be examined for compliance with internal controls, Federal and State regulations, and also for consistency with supporting documentation.

SPECIFIC AUDIT APPROACH, Continued

Planning the Audit, Continued

Finally, we would plan our testing required to meet the objectives of *Government Auditing Standards* and the Single Audit Act (if necessary) as required by the Uniform Guidance. Generally, this entails the testing of internal control over both financial reporting and compliance (general laws, regulations, contracts, and grant agreements). An important element in the planning in this area is ensuring proper coverage is met with respect to the rules under the Uniform Guidance.

Audit Sampling and Materiality

RKO utilizes sampling for a variety of procedures in auditing the basic financial statements, for compliance testing, tests of controls, substantive tests of transactions and of balances, to meet the requirements of the Uniform Guidance, and to test compliance with laws and regulations. RKO first attempts to meet audit objectives by identifying and examining individually significant items. We then determine if additional testing through audit sampling is necessary to accomplish audit objectives. Materiality plays a key role in the determination of the need for additional testing especially in the cases of substantive tests of balances.

If materiality levels and other factors indicate sampling is necessary to meet audit objectives, RKO generally employs non-statistical sampling techniques following guidance given in various AICPA publications. Specifically, the tolerable misstatement is calculated and a risk factor determined. The sample size is then estimated using the following formula:

$$\frac{\text{Dollar value of population to be tested}}{\text{Tolerable misstatement}} \times \text{Risk factor} = \text{Sample size}$$

As always, if the auditor feels warranted to do so, sample sizes can be increased.

Analytical Procedures

We use analytical procedures for the following purposes:

- To assist in planning the nature, timing and extent of other auditing procedures
- As a substantive test to obtain evidential matter about particular assertions related to account balances or classes of transactions
- As an overall review of the financial information in the final review stage of the audit

SPECIFIC AUDIT APPROACH, Continued

Internal Controls and Approach to Financial Audits

The Accounting Standards Board issued Statements on Auditing Standards (SAS) #104 through #111. More commonly known as the Risk Assessment Standards, these standards affect audits across all industries, particularly in the area of internal controls, by requiring auditors to broaden their understanding of the client and its operating environment. This understanding encompasses a variety of areas including:

- Industry, regulatory and other external factors
- The nature of the entity including its application of accounting policies
- Organizational objectives, strategies, and the related risks
- Measurement and review of the entity's financial performance
- Internal control, including the control environment, the entity's risk assessment process, information systems related to financial reporting, control procedures, and monitoring of controls

As such, our approach will be to inquire of appropriate personnel, inspect, and review documents and records such as written policies, etc. and to observe activities and operations. Inquiries will be made, as necessary, to gain an understanding of various controls dependent on IT functions. After an understanding is obtained of the City of Biddeford and its environment, RKO will assess the risks of material misstatements at the financial statement level. These assessments will determine the level and type of auditing procedures to be employed. We will then design an audit program tailored to concentrate our specific auditing procedures in the areas where control risk is high and to test compliance in areas of apparent strong internal control. Each procedure is based upon certain audit objectives associated with the particular areas under examination. Our procedures in testing internal controls and financial transactions are aimed at ensuring that there is effective control over revenues, expenses, assets, and liabilities, that resources are properly accounted for, that any required periodic reports are being properly submitted, that restrictive grant provisions are being complied with, and that applicable laws and regulations are being met. Once this audit program is developed, we will discuss the plan with the City of Biddeford's management and confer on its content.

RKO utilizes a number of audit tests and procedures in auditing the financial statements. Upon completing our risk assessment of the City of Biddeford, RKO first attempts to meet audit objectives by identifying and examining individually significant items. We then determine if additional testing through audit sampling is necessary to accomplish audit objectives. Materiality plays a key role in the determination of the need for additional testing especially in the cases of substantive tests of balances. For the City of Biddeford's financial statement audit, materiality will be determined based on the total of all assets and/or revenues.

Testing of Laws and Regulations and Reports on Compliance

As required by Government Auditing Standards (GAS) and the Single Audit Act we will test compliance with laws and regulations applicable to the City of Biddeford. We will evaluate compliance at the entity-level and at the Single Audit level.

At the entity-level, we will determine which laws and regulations have a direct and material effect on the financial statements. We will evaluate these areas and then test for compliance. Examples of entity-level laws and regulations consist of budgeting requirements, debt restrictions, various other charter requirements, and state and federal laws.

SPECIFIC AUDIT APPROACH, Continued

Testing of Laws and Regulations and Reports on Compliance, Continued

At the Single Audit level and MAAP level, we will determine what federal and state programs of the City of Biddeford are 'major' programs as defined by the Single Audit Act and MAAP. For these programs, requirements of each will be identified and tested for compliance. Generally, sampling will be used for the purposes of testing for compliance; RKO uses what is known as dual purpose testing, one which can be utilized to test both internal controls (accounting and administrative) and compliance requirements. Other compliance requirements not covered by the Uniform Guidance or MAAP, such as additional requirements of federal or pass-through entities, would be performed as supplemental engagements.

We would expect to issue a number of reports as a result of this compliance testing. The first reports on the 'entity-level' laws and regulations. The other reports report on compliance with requirements applicable to federal and state financial assistance programs. If any instances of noncompliance are noted as part of our tests, they would be included in a Schedule of Findings and Questioned Costs which would be referred to as part of these reports.

Anticipated Major Accounting Issues

GASB standards that will be effective in the next five years may have major impacts over accounting in the municipal sector. One such standard, GASB 87, will change the way municipalities and other quasi-governmental entities account for leases. Implementation of this standard was delayed and the standard now goes into effect for fiscal periods beginning after June 15, 2021.

Entrance, Progress and Exit Conference

RKO will schedule periodic entrance and progress conferences to keep the City Council and School Committee apprised of the status of the audit and any problems encountered. At the conclusion of the audit, an exit conference will be held to discuss our audit findings and to obtain our client's comments on the correctness and completeness of the facts presented, their concurrence or nonconcurrence with the recommendations made, and the course of action to be taken on each recommendation. These procedures will ensure that there will be no misunderstanding of the findings presented and that corrective action is feasible. We will be available to assist implementing any desired corrective action.

Potential Audit Problems

Based on our understanding and review of prior financial statements and information gained through prior audits, we see no potential audit problems of significance.

SPECIFIC AUDIT APPROACH, Continued

Audit Results

At the conclusion of our audit, we will be prepared to present the results of the audit to the City Council and School Committee. We will discuss the financial statements and interpret the results of the current year's operations. This procedure would include identifying any financial "red flags", evaluating financial interrelationships, and discussing budget variances. We would also use this forum to inform the City Council and School Committee of the following as required by auditing standards:

- The auditor's responsibility under generally accepted auditing standards;
- Significant accounting policies;
- Management judgments and accounting estimates;
- Significant audit adjustments;
- Other information in documents containing audited financial statements;
- Disagreements with management;
- Consultation with other accountants;
- Major items discussed with management prior to retention; and
- Difficulties encountered in performing the audit.

Finally, we would review the comments and findings presented in the reports on internal controls and the management letter to ensure the comments are understood, their significance is appreciated, and corrective action is implemented. We also welcome questions and/or general discussion regarding the financial statements and management letter.

The Management Letter

As part of every audit engagement, we expect to issue a management letter presenting our comments and recommendations for improving less significant deficiencies noted in the accounting systems. We also use this forum for making suggestions which we feel are meaningful in the overall management of our clients' financial affairs. During our audit, we frequently identify inefficiencies, duplications and other impediments to a streamlined operation. We accumulate these observations and prepare recommendations on how to resolve them. Our suggestions are discussed with the appropriate members of the organization as they are developed.

Report Format

Our reports follow the requirements of generally accepted auditing standards (GAAS), as approved and adopted by the membership of the American Institute of Certified Public Accountants, with the standards contained in Government Auditing Standards (the yellow book), with the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Maine Uniform Accounting and Auditing Practices of Community Agencies (MAAP), if applicable.

Assistance of City and School Personnel

As disclosed during the proposal process, we understand that City and School staff will be made available to assist in certain aspects of the audit, such as obtaining invoices, photocopying of requested documents and preparation of schedules and reconciliations.

SPECIFIC AUDIT APPROACH, Continued

CITY OF BIDDEFORD
ENGAGEMENT SEGMENTATION

	Staff	In-charge Accountant	Partners
Interim/Planning Phase			
Preliminary single audit planning		4	8
Preliminary financial audit planning		4	4
Basic client data	4	4	
Minutes, contracts, budget	2	2	
Permanent file information	4	4	
Fraud risk assessments		4	2
Audit risk assessment - preliminary		4	2
Understanding of controls			
Financial audit level	2	2	2
Federal financial assistance level	2	2	2
Preliminary analytical reviews		4	2
Final risk assessments, materiality			2
Test of controls and compliance			
Financial statement level	24	20	8
Federal financial assistance level	16	24	16
State financial assistance level - MAAP	8	8	8
Review process - planning phase		6	8
	62	92	64
Fieldwork Phase			
Fieldwork planning meetings	2	2	2
Complete audit program areas:			
General	8	8	4
Revenue and receivables	24	8	4
Expenditures and payables	24	8	4
Cash and short-term investments	16	2	2
Property taxes (rec., rev, deferred)	16	4	2
Investments	8	4	2
Inter-fund transactions		4	4
Capital assets	12	24	4
Payroll related accruals	8	24	2
Notes payable and long-term debt	4	6	2
Leases	10	6	2
Equity			8
Commitments and contingencies		2	2
Subsequent events		2	2
Litigation and claims		2	2
Pensions			8
Contingency for field work phase	16	8	15
Review - field work Phase		8	16
	148	122	87

	Staff	In-charge Accountant	Partners
Wrap-up Phase			
Representation letter	1		1
Report preparation			
ACFR financial statement review	8	20	18
Reports for GAAS, the SA, and MAAP		12	8
Independent review of reports			8
SAS representations		2	1
Management letter	2	1	1
NEO assurance and other		4	2
Client meetings:			
Prelim (entrance) meeting	2	2	2
Progress conferences	2	2	2
Exit conference	2	2	2
Report to City Council & School Comm.			2
Contingency for wrap up phase	6	6	6
	23	51	53
	233	265	204

RKO
Runyon Kersteen Ouellette

SPECIFIC AUDIT APPROACH, Continued

Audit Timeline

We will arrange an entrance conference in June with key Finance Department personnel to discuss prior audit issues as well as any required interim work.

We will complete interim work by June 30th.

We will provide a detailed audit plan and a list of all schedules to be prepared by the City and School Department by June 30th.

We will confer with the City Finance Director and School Business Manager prior to commencing year-end fieldwork in mid-September.

We will have periodic progress conferences with the City Finance Director, School Business Manager, and/or other key staff throughout the year-end work.

We will complete all fieldwork including recommendations and suggestions for the financial statements and have an exit conference with finance staff by November 15th.

We will submit the final signed report with requisite copies by November 30th.

We will attend a meeting with the City Council and School Committee to discuss the audit results.

APPENDICES

Government and Quasi-Governmental Clients

The following is a list of municipalities and quasi-governmental entities to whom we are **currently** providing audit services:

Governmental Clients

Client	Contact	Title	Phone
Augusta, City of	Tracy Roy	Deputy Fin. Director	207-626-2300
Bangor, City of	Debbie Laurie	Finance Director	207-945-4400
Belgrade, Town of	Nicholas Poole	Treasurer	207-495-2258
Biddeford, City of	James Bennett	City Manager	207-284-9313
Brewer, City of	Karen Fussell	Finance Director	207-989-7500
Brunswick, Town of	Julia Henze	Finance Director	207-725-6652
Calais, City of	Crystal Gallina	Finance Director	207-454-2421
Cape Elizabeth, Town of	John Quartararo	Finance Director	207-799-5251
Cumberland, Town of	Helene DiBartolomeo	Finance Director	207-829-2205
Durham, Town of	Ruth Glaeser	Town Administrator	207-353-2561
Five Town CSD	Peter Nielsen	Business Manager	207-236-3358
Freeport, Town of	Jessica Maloy	Finance Director	207-443-8338
Gardiner, City of	Anne Davis	Int. City Manager	207-582-4200
Gorham, Town of	Sharon Laflamme	Finance Director	207-839-3346
Hermon, Town of	Rachel Grass	Finance Director	207-848-1043
Kennebunkport, Town of	Denise Brown	Finance Director	207-967-4243
Long Island, Town of	Lisa Kimball	Treasurer	207-766-5820
Maine Educational Center for the Deaf and Hard of Hearing	Cathy Murphy	Dir. Of Operations	207-781-3165
Maine Municipal Assoc.	Sarah Ledoux	Ch. Fin. Officer	207-623-8428
M.S.A.D. No. 9	Kris Pottle	Business Manager	207-778-6571
M.S.A.D. No. 11	Andrea Disch	Business Manager	207-582-5346
M.S.A.D. No. 15	Diane Boucher	Dir. of Fin. And Op.	207-657-9202
M.S.A.D. No. 28	Peter Nielsen	Business Manager	207-236-3358
M.S.A.D. No. 35	Ryan Cormier	Financial Manager	207-439-2438
M.S.A.D. No. 54	Brenda Murray	Accounting Supervisor	207-474-2497
M.S.A.D. No. 60	Denise Van Campen	Business Manager	207-676-2234
M.S.A.D. No. 65	Robert Webster	Superintendent	207-290-0287
M.S.A.D. No. 74	Carla Franzose	Business Manager	207-635-2727
Matinicus Isle Plantation	George Tarkleson	Town Treasurer	207-366-3970
Monmouth, Town of	Linda Cohen	Town Manager	207-933-2206
Norway, Town of	Dennis Lajoie	Town Manager	207-743-5301
Orono, Town of	Sophie Wilson	Town Manager	207-866-2566
Perry, Town of	Traci Claroni	Treasurer	207-853-2501

Government and Quasi-Governmental Clients

Governmental Clients, Continued

Client	Contact	Title	Phone
RSU #1	Debra Clark	Business Manager	207-443-6601
RSU #2	Stephanie Saltzman	Business Manager	207-622-6351
RSU #4	Scott Eldridge	Business Manager	207-375-4273
RSU #10	Leah Kaulback	Business Manager	207-562-7254
RSU #18	Melannie Keister	Business Manager	207-465-7384
RSU #23	Cindy Cox	Business Manager	207-934-5751
RSU #34	Barbara Grindle	Business Manager	207-827-7171
RSU #40	Karen Pike	Business Manager	207-273-4070
RSU #56	Mary Dailey	Business Manager	207-562-4300
RSU #57	Colin Walsh	Business Manager	207-247-3221
Saco, City of	Glenys Salas	Finance Director	207-710-5015
Sagadahoc County	Jill Flaherty	Finance Manager	207-443-8202
South Portland, City of	Ellen Sanborn	Finance Director	207-767-7613
Thomaston, Town of	Kara George	Town Manager	207-354-6107
Windham, Town of	Sue Rossignol	Interim Fin. Director	207-892-2511
Winslow, Town of	Tanya Groce	Finance Director	207-872-2776
Winthrop, Town of	Vernice Boyce	Finance Director	207-377-7200
Yarmouth, Town of	Dawn Madden	Finance Director	207-846-2401
York, Town of	Wendy Anderson	Finance Director	207-363-1004

Quasi-governmental Clients

Biddeford-Saco-OOB Transit Comm.	Caroline Freespirit	Finance Manager	207-282-5408
Brunswick Sewer District	Lorraine Caron	Finance Manager	207-729-0148
ecomaine	Kevin Roche	General Manager	207-773-1738
Efficiency Maine Trust	Greg Leclair	Dir. of Finance & Admin.	207-213-4144
Fort Fairfield Util. District	Jon Halstrom	General Manager	207-472-1391
Freeport Sewer District	Leland Arris	Superintendent	207-865-3540
Great Salt Bay Sanitary Dist.	Deb Suchar	Office Manager	207-563-5105
Greater Augusta Utilities Dist.	Brian Tarbuck	General Manager	207-622-6184
Greater Portland Council of Governments	Josh Kochis	Finance Director	207-774-9891
Greater Portland Transit Dist.	Gregory Jordan	General Manager	207-774-0351
Kennebec Water District	Amy Dyer	Finance Manager	207-861-4382
Kennebunk Light & Power	Todd Shea	General Manager	207-985-3311
Lake Auburn Watershed Prot. Comm.	Heather Hunter	Finance Director	207-784-2951
Maine Ethics Commission	Jonathan Wayne	Executive Director	207-287-4179
Midcoast Regional Redev. Authority	Jeff Jordan	Deputy Director	207-798-6512
Monmouth Sanitary District	Paul H. Ruopp, Jr.	Trustee	207-933-4262
North Country Council	James Steele	Finance Manager	603-444-6303
York Water District	Patrick Desrosiers	Finance Director	207-363-2265

VACHON CLUKAY
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS
608 Chestnut Street • Manchester, New Hampshire 03104
(603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

Report on the Firm's System of Quality Control

August 9, 2019

To the Shareholders of Runyon Kersteen Ouellette, P.A. and the Peer Review Committee of New England Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Runyon Kersteen Ouellette, P.A. (the firm) in effect for the year ended May 31, 2019. 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 https://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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 compliance audits under the Single Audit Act and Audits of Employee Benefit Plans.

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 Runyon Kersteen Ouellette, P.A. in effect for the year ended May 31, 2019, 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*. **Runyon Kersteen Ouellette, P.A. has received a peer review rating of *pass*.**

Vachon Clukay & Company PC

COMPLETE AND RETURN THIS PAGE

PROPOSAL

ANNUAL FINANCIAL AUDIT SERVICES

The UNDERSIGNED hereby declares that he, she or they are the only person(s), firm or corporation interested in this proposal as principal; that it is made without any connection with any other person(s), firm or corporation submitting a bid for the same.

The UNDERSIGNED hereby declares that they have read and understand all conditions as outlined herein, and that the proposal is made in accordance with same.

The UNDERSIGNED hereby declares that any person(s) employed by the City who has direct or indirect personal or financial interest in this proposal, or in any profits which may be derived therefrom has been identified and the interest disclosed by separate attachment. Please include in your disclosure any interest which you know of.

This proposal acknowledges the receipt of Addenda Numbers: n/a

COMPANY NAME: Runyon Kersteen Ouellette
(Individual, Partnership, Corporation, Joint Venture)

AUTHORIZED SIGNATURE: ______________ DATE: 4/29/2022
(Officer, Auth. Individual, Owner)

PRINT NAME & TITLE Casey Leonard, Principal

ADDRESS 20 Long Creek Drive

South Portland, ME 04106
ZIP CODE

TELEPHONE: (207) 773-2986 D.U.N.S.: 129568978

FEDERAL TAX I.D. NUMBER: 01-0440155

Note: All proposals must bear the handwritten signature of a duly authorized member or employee of the organization making the proposal.

PROPOSAL PAGE (CONTINUED)

ANNUAL FINANCIAL AUDIT SERVICES

Proposed Price to perform annual audit as described in this RFP:

Year 1 (2022)	Lump Sum Price	$75,000
Year 2 (2023)	Lump Sum Price	77,250
Year 3 (2024)	Lump Sum Price	79,500
Year 4 (2025)	Lump Sum Price	81,900
Year 5 (2026)	Lump Sum Price	84,300
TOTAL PRICE		**$397,950**

Attach a price sheet for additional services by position and hourly rate.

Rates for Additional Work

Our per-hour quote for additional services to the City and School Department would be as follows:

Partners - $210; Manager - $130-$185; Supervisors and Senior accountants - $100-$125; Staff accountants - $85-$95. Routine consultations requiring minimal time expenditure would be gratis.

Our practice is to submit periodic billings as the work progresses. We impose a late fee of 1½% per month on accounts over 30 days old.

Our fees are predicated on the assumption that the City's operations do not change significantly during the period of the engagement, that the City's accounting records are reconciled, balanced, and otherwise in good order, and that City personnel provide us with timely and accurate assistance, including schedules substantiating account balances and assistance in preparing confirmations and locating invoices. Obviously, should the scope of the audit increase or decrease significantly because of extraordinary circumstances identified during the audit, we would expect to negotiate modifications to our contract accordingly.

Response to RFP

Proposal for **Professional Auditing Services** for

City of Biddeford, Maine

April 29, 2022

James Wilkinson, CPA
One Canal Plaza, 4th Floor
Portland, Maine 04101
Phone: 401.457.6709
James.Wilkinson@marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS

marcumllp.com

MARCUM
ACCOUNTANTS & ADVISORS

April 29, 2022

Ms. Nichole Wood
City of Biddeford, Maine
205 Main Street P.O. Box 586, Finance Department
Biddeford, ME 04005

Sent via E-Mail: nichole.wood@biddefordmaine.org

Dear Ms. Wood:

On behalf of Marcum LLP ("Marcum") and our client service team, we are pleased to present our proposal to provide auditing services to the City of Biddeford, Maine ("Biddeford", "you" or the "City"). We appreciate the opportunity to participate in your proposal process and understand the importance of appointing the right firm as the Biddeford's independent public accountants.

Ranked among the top 15 firms in the nation, Marcum offers resources of 2,500 professionals, including 370 partners, in 37 offices nationally and internationally. Marcum is a member of the AICPA's Government Audit Quality Center. In addition, we are nationally recognized within the financial and underwriting community with membership in the Center for Public Company Audit Firms of the AICPA and registration with the Public Company Accounting Oversight Board.

We are confident we can provide the type of professional and responsive service that the City of Biddeford, Maine deserves. With new accounting pronouncements being issued, as well as changes to federal and state regulations regarding compliance, federal single audit and state program compliance, we stand ready to help the City navigate through this information by serving as a dependable resource for these matters.

Our professionals are experienced with municipal and government operations, committed to the public sector, and ready to provide unequaled proactive service. This proposal demonstrates Marcum's ability, desire and commitment to serve you in a responsive and efficient manner.

As a part of our audit process we will conduct the following activities:

- Issue pre-audit correspondence to the City Council and/ or Audit Committee
- Conduct an audit in accordance with generally accepted auditing standards, established by the American Institute of Certified Public Accountants, the standards set forth for financial audits in the *Government Auditing Standards* issued by the Comptroller General of the United States
- Conduct an audit of major programs in accordance with the provisions of the federal Single Audit Act of 1984 as amended by the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Subpart F – Audit Requirements
- Provide an independent opinion on the City's annual comprehensive financial report
- Report to the City on the auditing process, findings and recommendations

MARCUM
ACCOUNTANTS ▲ ADVISORS

This proposal encompasses all requirements as set forth in the City's RFP for Professional Auditing Services. We are committed to performing your required audit services within the timeline specified in the RFP. Provided all of the documentation is provided timely, we expect to issue the final audit reports December 31st each year.

Marcum welcomes the opportunity to provide services to the City of Biddeford, Maine. This proposal, for fiscal years ending June 30, 2022 through 2026, is a firm and irrevocable offer for 60 days following the submission period. If you have questions or would like to discuss any aspect of our proposed service plan, please do not hesitate to contact James Wilkinson at (401) 457-6709. We look forward to speaking with you in the near future.

Very truly yours,
Marcum LLP

James Wilkinson, CPA
Partner
Authorized to represent and contractually bind the firm

City of Biddeford, Maine

Table of Contents

City of Biddeford, Maine

EXECUTIVE SUMMARY

Who We Are?

- One of the largest public accounting firms in the Nation
- Ranked in the top 15 by Accounting Today
- More than 70 years in practice
- 2,500 professionals, including 370 partners, in 37 offices nationally and internationally
- Member of the AICPA's Government Audit Quality Center
- Nationally recognized within the financial and underwriting community with membership in the Center for Public Company Audit Firms of the AICPA and affiliation with the Government Accounting Standards Board

Service Philosophy

- Engagement team with extensive government industry experience
- Partners actively involved with client
- Responsive service, personal contact and significant ongoing partner involvement in all areas
- All decisions made locally and timely
- Broad domestic and International resources through Marcum's own offices as well as the Leading Edge Alliance and Ecovis

Engagement Approach

- Periodic and scheduled meetings with management to discuss audit issues
- Involvement of professionals with requisite skills and experience
- Commitment to continuity of engagement team
- Deliverables completed within mutually agreed-upon timeframes

Scope of Services

- Audit of the City's financial statements for the years ending June 30, 2022 through 2026, including annual Single Audit reports
- Audit of the financial statements of the City of Biddeford School Department for the years ending June 30, 2022 through 2026

Engagement Leadership Team

Engagement Partner	James Wilkinson, CPA, CITP
Engagement Quality Reviewer	William Sawicki, CPA
Audit Manager	Christine Kolev, CPA
Audit Supervisor	Benjamin Wilkinson, CPA

City of Biddeford, Maine

FIRM PROFILE

Over 70-year history of helping clients resolve their greatest business and personal financial challenges.

Founding member of the Leading Edge Alliance, the largest worldwide group of independent accounting practices

Exclusive U.S. associated partner firm of ECOVIS International, a global accounting and advisory network with members in 80 countries on six continents

Marcum LLP is a national accounting and advisory services firm dedicated to helping our clients achieve their goals. Since 1951, clients have chosen Marcum for our insightful guidance in helping them forge pathways to success, whatever challenges they are facing.

Marcum offers a complete spectrum of assurance, tax and advisory services, as well as an extensive portfolio of industry-focused practices with specialized experience for both privately held and publicly registered companies, governments and quasi-government agencies, as well as nonprofit and social sector organizations. Through the Marcum Group, the Firm also provides a full complement of technology, wealth management, executive search and staffing, and strategic marketing services.

Headquartered in New York City, Marcum has offices in major business markets across the U.S. and select international locations.

CLIENT-DRIVEN

Understanding our clients' businesses, helping them identify their needs and meet their challenges, and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

Marcum is committed to providing the most thorough, insightful, and expeditious service, according to the highest ethical standards.

COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our service offerings.

Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

Visit **www.marcumllp.com** for a complete list of our services.

City of Biddeford, Maine

Why Marcum

Marcum delivers the industry experience and in-depth skills that you may find at other national accounting firms but with a stronger commitment to local client service provided by a team from our Portland and Providence offices and a more economical fee structure. We come equipped with decades of experience in providing audit services to government and quasi-government agencies at both the state and local levels. For these entities, we have performed risk assessments and have responded with appropriate strategies and sharing best practices.

Marcum specializes in providing quality and independent audit services with a detailed plan and communication strategy that promotes reliability in our methodology and value in our reports. We have built our reputation on providing high quality value-added accounting services with superior technical capabilities. Our clients tell us we deliver industry specific experience with unmatched quality and partner-level attention. Our reputation for delivering exceptional quality and client service is a direct result of the hands-on involvement and level of attention from our partners, directors and managers.

An important element of our approach is providing constructive services for the purpose of helping you improve internal accounting controls, operating efficiency and the effectiveness of your administrative practices. Because of our position as independent auditors, our experience with governmental entities and our knowledge of financial and accounting systems, we expect to make recommendations that are useful and important. We consider constructive services to be a logical and important by-product of our audits and, accordingly, they will be a significant part of our overall services to the City of Biddeford.

Our recommendations are presented in reports, which will include recommendations we believe warrant attention. Additionally, we will use these reports to advise Biddeford's management of recommendations to enhance the overall effectiveness of Biddeford's operations. In addition, we will continually communicate important changes or proposed changes in accounting and regulatory matters to assist the City's management in assessing the impact of such changes on Biddeford's operations. We will discuss our recommendations with management prior to issuing a report, and we will communicate our ideas as significant recommendations are developed, rather than waiting until the conclusion of our audits.

INDEPENDENCE

Marcum's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants, the state boards of accountancy and CPA societies, Government Auditing Standards issued by the Comptroller General of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence.

We affirm that Marcum LLP is independent of the City of Biddeford, Maine as defined by the AICPA, Generally Accepted Auditing Standards and the U.S. General Accounting Office's *Government Auditing Standards*. Further, no conflicts exist that would inhibit our ability to perform this audit in accordance with professional standards.

Our quality control document contains detailed policies related to maintaining independence. These policies are the most stringent policies adopted by the AICPA and the various state boards of accountancy. Engagement team members are required to consider any possible situations where independence may be impaired during the acceptance or continuance process and if any arise during the performance of an engagement.

Professional Relationships with the City of Biddeford, Maine
Neither Marcum LLP nor any of our predecessor firms have had any professional relationships that could impair independence with the City of Biddeford or any of its agencies or component units for the past five years.

LICENSED TO PRACTICE MAINE

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Maine Society of Certified Public Accountants (MECPA). All professional staff, upon successful completion of the CPA exam, become members of the AICPA and their local state CPA society. The Firm is properly licensed and certified to practice in Maine. The Firm is registered with the Maine Board of Accountancy.

James Wilkinson and Christine Kolev are "key" team members. The key team members assigned to this engagement are licensed to practice in the State of Rhode Island and Commonwealth of Massachusetts, respectively. Each individual on the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPA's.

FIRM QUALIFICATIONS AND EXPERIENCE

Marcum is an accounting and consulting firm with its New England offices in Portland (ME), Providence (RI), Boston (MA), New Haven (CT), Hartford (CT) and Greenwich (CT). With a total staff of approximately 2,500, we are among the top 15 firms in the nation. Nationally recognized within the financial and underwriting community, we are a member of the Government Audit Quality Center, Center for Public Company Audit Firms of the American Institute of Certified Public Accountants and registered with the Public Accounting Oversight Board. It is worth noting that our Providence office is a significant provider of governmental auditing services in the New England region.

Our considerable experience with municipalities and government clients has put us in a position to serve you best. We have outlined certain factors that make us qualified to serve you, especially after having reviewed your request for proposals and your auditing needs.

Current Organization of the Firm and Engagement Team Location
Marcum is a Limited Liability Partnership that was established in 1951 in the state of New York. Jeffrey Weiner is the current Chairman and CEO. He is supported by an Executive Committee, which consists of leadership throughout the U.S. As a partnership and national CPA firm, Marcum has 370 partners. A full listing of partners is available at www.marcumllp.com.

The engagement leadership team, led by James Wilkinson and Christine Kolev, is based in Marcum's Providence office located at **155 South Main Street, Suite 100, Providence, RI 02903.** They will work closely with professionals from both our Portland, ME and Providence, RI offices in the performance of our engagement.

The team will be responsible for planning, directing, conducting substantial portions of the field work and reporting on your government audit. They along with their team meet the continuing educational requirement of Government Auditing Standards issued by the Comptroller of the United States.

Experienced, Local Team
The management and staff responsible for these services are highly qualified, with in-depth experience in auditing, accounting and management advisory services. Coordinated within our Portland and Providence offices, our team offers local access to key resources. Based upon a review of the City's financial

statements we estimate 2 to 4 staff will be assigned to the engagement at any one time. At a minimum, one supervisory level staff will be on hand at all times. Each member of the team is a full-time employee. No subcontractors will be used during the engagement.

Subcontractors / Co-Proposers

Marcum will not be utilizing any subcontractors, co-proposers or any other entity providing professional services for the services provided to the City of Biddeford, Maine.

Quality Client Service

Our philosophy of providing quality professional services ensures the delivery of the best resources when you need them most. Our approach helps to alleviate your long-term costs and provides for a smooth engagement process.

Commitment to Quality

We are committed to quality and integrity. To demonstrate this commitment, we have acquired memberships in various quality oversight organizations.

Marcum audits numerous public companies and is registered with the Public Company Accounting Oversight Board (PCAOB) and is subject to its quality control standards. We belong to the Center for Public Company Audit Firms of the American Institute of Certified Public Accountants (AICPA), the Private Companies Practice Section (PCPS) of the AICPA, and the Government Audit Quality Center of the AICPA. Member firms must have their quality control systems periodically reviewed by independent peers to evaluate:

- Quality control policies and procedures that provide the firm with reasonable assurance for complying with professional standards.
- The quality control system for accounting and auditing compliance with specified requirements and standards.
- Compliance with membership requirements.

We are dedicated to establishing a high level of quality control and we continue to subject our practice to peer review as dictated by the current regulatory environment. We have also instituted our own internal monitoring procedures to further secure Marcum's reputation as a quality-driven, results-oriented firm.

Peer Review

Marcum has never had any referrals to any government agencies or state licensing boards for sub-standard work nor did we have any quality control findings from our last peer review. The AICPA's National Peer Review Committee accepted our last peer review report on December 11, 2020. A total of 75 engagements were reviewed, including governmental agencies, single audits and HUDs. A copy of the report on Marcum's most recent external quality control review is included with this proposal, showing an unqualified opinion with no letter of comments.

Internal Monitoring

Each year, Marcum performs an internal inspection of the audit practice as part of its monitoring as required by professional and firm standards. This includes a self-assessment, performed on the same basis as an actual independent peer review, by senior audit executives qualified as peer reviewers. Testing of policies and procedures and review of actual engagements is the same for the inspection and the peer review. This ensures that our work is always performed at the highest level.

Members of the firm's Tax Services Group are dedicated professionals who have been involved in advising clients with respect to complex transactions at the local, national and international levels. We know that client service means more than simply completing tasks. We are committed to effective and timely communication with all of our clients. From the partner level down, it is the personal attention and involvement of our entire engagement team that creates the Marcum Difference. We provide advice and guidance in a highly personalized manner with significant partner involvement at every level of service.

IT Risk and Assurance Services

Marcum's IT Risk and Assurance Services group leverages core strengths in all areas of managing technology risks into a strategic advantage for virtually every sector of business and industry.

The results are stronger internal controls; smarter business practices; and improved efficiencies, productivity and revenue throughout your organization.

Our IT Risk and Assurance Services team can assess your information risk management and operational effectiveness. We can then provide you with privacy, compliance and technology consulting solutions. Experienced professionals hold CISA, CISSP, CISM, CRISC, or CPA accreditations along with many years of experience in bringing unique solutions to your business and IT needs. This unique combination allows us to start with your business challenges and then tailor IT solutions to match your needs.

Robotic Process Automation

At Marcum, we understand that government entities are always looking to stay at the forefront of innovation. Technological advances are transforming concepts that seemed impossible just a few year ago into today's reality. Our goal as your trusted advisor is to provide you with the most cutting-edge resources available to streamline your work processes while delivering the best possible return on your investment.

Marcum's team of consulting and technology specialists offer clients Robotic Process Automation "Bot" Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web. Currently Marcum has used Bots to help local governments address ADA compliance, as well as other repetitive functions.

Governmental Industry Experience

Government Services Experience

Marcum's public sector services is one of the Firm's specialty industry sectors and focuses on local governments like the City and other government entities. Our firm has significant experience with municipalities. To date, the New England offices employ more than 80 audit professionals who have provided services to a multitude of governmental clients. Our governmental assurance professionals have in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allows us to provide the highest level of professional service to our government clients.

City of Biddeford, Maine

The firm has a governmental group dedicated to keeping up with changes in GASB standards and statements. Currently Kyle Connors, CPA is working with the State of Rhode Island to help implement GASB 87 relating to leases. This dedicated group will be available to guide the City through any questions you may have to ensure the City is GASB compliant.

The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement and Annual Comprehensive Financial Report ("ACFR") preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

Familiarity with Government Auditing Standards

We are thoroughly familiar with generally accepted accounting principles for state and local governmental units and with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; Government Auditing Standards issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended; and U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 – Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards – Subpart F – Audit Requirements and Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP), and will conduct our audit and report in accordance with those standards.

Single Audits

Marcum has the necessary proficiency to assist you with Federal single audits. To stay on top of changing audit requirements, our firm participates in various AICPA trainings.

The experiences we gain at a national level are brought to our entire team through annual single audit training and updates to our audit methodology and work programs.

Our annual training involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

Information from the Federal Audit Clearinghouse for 2020 shows that Marcum was the #1 provider of single audits in New England based on number performed and #4 provider when program awards expended is measured, with almost $1.6 billion in coverage.

Since we perform a substantial amount of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and, in fact, have had many comments about the excellent quality of our audit files. Included in our external peer reviews are many single audit files which have not received any comments in this area for many years.

Municipal Bond Issuers Experience

Related Audit Clients

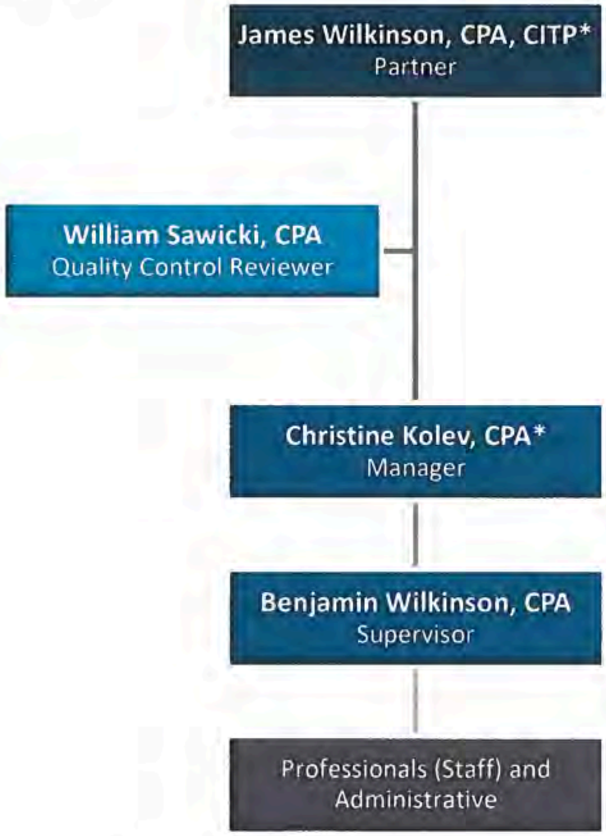
- Rhode Island Commerce Corporation
- Rhode Island Student Loan Authority
- Rhode Island Health and Educational Building Corporation

Municipally-Owned Public Utilities

Marcum's government team maintains a deep knowledge of Governmental Accounting Standards Board (GASB) standards, Government Auditing Standards (Yellow Book) and Federal Energy Regulatory Commission (FERC) reporting requirements. Our extensive knowledge of municipally-owned public utilities issues enables us to provide proactive audit and consulting services. We keep abreast of changes and trends involving relevant accounting matters and have experience with limited review of interim financial statements at the time of bond sales as well as limited reviews of official statements and special accounting or other technical advice in areas such as taxes, benefits, rate design, and various other utility related areas.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Based on your requirements, we propose the following engagement team:



See **Appendix A** for Team Profiles.
(*) Designated "key" members of the audit team.

The experience of the personnel assigned to the engagement is critical to providing the City with an effective and efficient audit. Their prior experience will be invaluable to the engagement. These are the professionals who will be on the job on a day-to-day basis; they need to be experienced in auditing government entities. These professionals are familiar with the complexities of governmental accounting, auditing and financial reporting, including all GASB pronouncements, the Federal Single Audit Act, OMB Uniform Guidance, fund operations, State Laws and Rules of the Auditor General.

The team members assigned to this engagement are licensed to practice in the State of Rhode Island. James Wilkinson, Lead Audit Partner and Christine Kolev, Audit Manager, are the "key" team members. As stipulated in the RFP, removal or replacement of key team members are subject to approval by the City.

Provided below is a brief description of each individual's role in your audit. Our commitment to active participation in local government organizations is included in the resumes in **Appendix A.**

James Wilkinson, CPA, CITP
Partner

Mr. Wilkinson will assume full responsibility for the engagement and will maintain continuous contact with management of the City. He will be available to members of the engagement team and management as a high-level technical resource. He also will review the financial statements, related independent auditors' reports and other documents to ensure that industry standards have been adhered to and that the financial statements are in conformity with Firm and authoritative pronouncements regarding disclosure, format, terminology, etc.

Christine Kolev, CPA
Manager

As the audit manager, Ms. Kolev will be responsible for the planning and direction of the audit, developing audit programs, selecting and assigning personnel and reviewing all phases of the audit. She will also maintain contact with the City's personnel, coordinate ongoing work and advise management on the status of the engagement. Ms. Kolev will also report to the audit partner.

William Sawicki, CPA
Engagement Quality Reviewer

As quality control director, Mr. Sawicki will be responsible for reviewing the form and content of the audit workpapers and the auditor's report as well as the review of the financial statements in accordance with Firm and professional standards.

Benjamin Wilkinson, CPA
Supervisor

As the audit supervisor, Mr. Wilkinson will be responsible for the supervision of the staff and will review all workpapers they prepare. He will be responsible for addressing complex audit areas and keeping the manager and audit partner informed of the engagement progress. He will be on site as necessary at the City and School Department.

In addition to the service team above assigned to this engagement, we have a team of seniors and staff accountants with extensive experience in serving municipal organizations. Our team members are among the most talented in their field and have outstanding reputations. **We understand that continuity is important and commit to you that we will do everything possible to limit transition of staff on your engagement. Historically, Marcum has had staff turnover that is significantly below the industry average.**

A premier team of professionals will serve you. Team members possess concentrated experience serving the accounting, auditing, tax and business consulting needs of a variety of governmental organizations and were selected because their ability best matches your needs. Additionally, we pride ourselves on year round interactions with all our clients, through direct phone conversation, in-person meetings and weekly email industry communications.

Engagement Staffing and Assignment

As is the standard for auditing in our firm, engagement management above will also be on hand at various times to perform certain fieldwork tasks. We believe this approach provides certain efficiencies in completing the work and serves as an on-site resource.

We anticipate staffing to remain consistent over the term of the engagement. However, we guarantee that for any staff changes, new staff will be comparable in experience and continuing education requirements. No changes in engagement management are anticipated or planned.

The individuals, whose resumes are included in the appendices, will serve as engagement management. In addition, we plan to support the leadership team with experienced personnel from our Providence office. Each team member is licensed as a certified public accountant in the State of Rhode Island and / or Commonwealth of Massachusetts.

Staff Experience in Single Audits

The staff assigned to this engagement have significant single audit experience, and perform compliance audits on nearly 100 major programs annually.

In addition to the Federal Program's customarily awarded to municipalities and school departments, Marcum is reviewing all guidance received from the State of Maine as well as the Office of Management and Budget as it relates to CARES Act funds the necessary compliance requirements the City will need to comply with. We will keep the City abreast with all new requirements and changes.

Continuity of Engagement Personnel

One way in which Marcum strives to exceed expectations is through its commitment to continuity of staff on a year-to-year basis. We recognize that the relationship that develops between our professionals and your management team over time is integral in the delivery of quality service. Since our professionals will be spending significant amounts of time and effort learning about your operations, providing continuity of engagement staff makes good business sense for everyone involved. **Therefore, the team you engage today, unless you request otherwise, is the team that will be assigned routinely to provide services to you.** Marcum has historically had staff turnover that is significantly below the industry average.

Non-Discrimination

We affirm that Marcum complies with the non-discrimination policy of the State of Maine. Marcum does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and that these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion or separation.

Professional Development / Continuing Professional Education

Every year, the Firm provides a minimum of 40 hours (five days) of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars, such as those provided by the AICPA, SEC Institute, Institute of Internal Auditors and local state CPA societies. Additionally, we sponsor and host a robust calendar of programs and updates for clients and other attendees.

The reader's attention is directed to the **Appendix A** of this proposal showing the experience, activities and professional memberships of key members of our team. All team members complete, at a minimum, 40 hours of continuing professional education each and every year, including governmental and Yellow Book courses.

In accordance with Government Auditing Standards (GAS) anyone who plans, directs, or reports on audits under GAS receives 80 hours of continuing professional education in a 2 year period (24 of which is specific to the governmental environment). All others receive, at a minimum, 24 hours in the same 2 year period related to the governmental environment.

The Firm has made a significant commitment to formalizing its training in both technical and essential professional skills, through Marcum U, our in-house university. We continuously update our training curriculum under the guidance of our Chief Learning Officer, in consultation with our firm leaders, to offer innovative programs that offer a learning plan for our associates.

We provide a robust calendar of programs and classes that are available to our associates. The curriculum is comprised of core requirements and elective courses and learning plans are based on an individual's area of specialty or industry. We offer certification programs and opportunities for associates to earn badges in their respective areas as specialists. Marcum U trainers include both our skilled learning and organizational development professionals and technical trainers across the Firm. All trainers are certified under our in-house Train the Trainer program.

We nurture our associates in their careers with coaching programs and a Trusted Advisor Program, designed to expand client relationships. We are also developing a Path to Partner program, which will help develop leadership skills for our senior managers/directors in the continuing effort to deliver excellence in client service.

Thought Leadership

Marcum is also committed to providing professional development programs to those involved in the government sector. **For the past 26 years, Marcum has presented an annual Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost. During 2021, our 27th Annual Government Symposium was hosted virtually, with the goal of returning to a hybrid in person and virtual program in 2022. Additionally, Marcum provides more than 40 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.

City of Biddeford, Maine

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

References

The engagement team for our references is led by James Wilkinson and based in our Providence office.

Town of North Kingstown, RI	
Contact	James Lathrop, Finance Director
Phone | Email	401.294.3331, x140 | jlathrop@northkingstown.org
Address	100 Fairway Drive | North Kingstown, RI 02852
Scope	Audit and Compliance, including an ACFR
Dates Served	June 30, 2019 – present
Annual Hours	750 hours

Town of Westerly, RI	
Contact	Dyann Baker, Finance Director
Phone | Email	401.348.2548 | dbaker@westerlyri.gov
Address	45 Broad Street | Westerly, RI 02910
Scope	Audit and Compliance
Dates Served	June 30, 2019 – present
Annual Hours	700 hours

Town of Plainfield, CT	
Contact	Kelly Vachon, Finance Director
Phone | Email	860.230.3005 | kvachon@plainfieldct.org
Address	8 Community Avenue | Plainfield, CT 06374
Scope	Audit and Compliance
Dates Served	June 30, 2019 – present
Annual Hours	450 hours

Chariho Regional School District	
Contact	Ned Draper, Director of Administration & Finance
Phone | Email	401.364.3260 | Ned.Draper@chariho.k12.ri.us
Address	455 Switch Rd | Wood River Junction, RI 02894
Scope	Audit and Compliance
Dates Served	June 30, 2010 – present
Annual Hours	350 hours

York Sewer District	
Contact	Terry Blanchard, CFO
Phone | Email	207.363.4232 | tblanchard@yorksewerdistrict.org
Address	21 Bay Haven Road | York Beach, ME 03909
Scope	Audit and Compliance
Dates Served	June 30, 2021 – present
Annual Hours	225 hours

Representative Client List

Below are examples of government engagements performed by Marcum, including those under former firm names:

Partial Client Listing

City of Providence, RI**	Bristol Warren Regional School District
City of Warwick, RI*	Chariho Regional School District
City of Woonsocket, RI	Dighton Rehoboth Regional School District, MA
City of Central Falls, RI	Massachusetts Department of Housing and Community Development
City of Cranston, RI**	
City of Pawtucket, RI	Old Colony Planning Council
Town of Cumberland, RI	Rhode Island Commerce Corporation
Town of Smithfield, RI	Rhode Island Higher Education Assistance Authority
Town of Johnston, RI	Rhode Island Resource Recovery Corporation
Town of South Kingstown, RI**	Rhode Island Student Loan Authority
Town of North Kingstown, RI**	Rhode Island Tobacco Settlement Financing Corp.
Town of Bristol, RI	Rhode Island Turnpike and Bridge Authority
Town of Barrington, RI	York, ME Sewer District
Town of Plainfield, CT	Town of Warren, RI
Town of Portsmouth, RI**	Town of Westerly, RI

*ACFR **ACFR and GFOA Certificate Recipient

AUDIT APPROACH FOR GOVERNMENTAL ENTITIES

Audit Approach

Superior Client Service Approach

Our approach to client service is simple: provide an engagement team that has industry knowledge and will communicate with you throughout the engagement process. This communication allows us to understand your ongoing business issues and challenges and to provide timely advice regarding solutions and alternatives. Besides the day-to-day communication when the consulting work is underway, our "keep current" meetings are a way to keep the lines of communication between our clients and us open.

There are many components to delivering our services. We always start with an understanding of the client and its business. When we design our engagement plan, we will work with you to ensure that we have addressed not only the risks that we believe are significant, but also areas you may see as significant.

Our work plan is structured to fulfill the expectations of the City of Biddeford. To do this, we will:

- Ensure early identification of problems or concerns with effective communication to management
- Ensure immediate responsiveness to expressed or perceived needs or expectations
- Ensure timely completion of all services in order to meet prescribed deadlines
- Maintain the necessary flexibility to deal with changed or emerging situations or concerns
- Use, where necessary, functional ability and industry specialists in order to offer constructive service recommendations to management
- Minimize inconvenience to management and employees of your organization

City of Biddeford, Maine

We have a professional commitment to be concerned with the affairs of our clients on a continuing basis and to be available to you throughout the engagement. Accordingly, our engagement plan contemplates meetings with your management to discuss current results, concerns, and developing issues. We will plan, schedule and coordinate our resources economically and efficiently. Visits will be scheduled at times that are convenient to your personnel and will enable us to meet your prescribed deadlines.

Scope of Services

Marcum will perform an audit of the financial statements of City of Biddeford, Maine. The objective of the audit is the expression of an opinion that the financial statements are fairly presented, in all material respects, and in conformity with accounting principles generally accepted in the United States.

We will issue the following reports in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*:

- Report on the fair presentation of the financial statements as a whole in conformity with accounting principles generally accepted in the United States.
- Report on internal control over financial reporting and on compliance with laws and regulations and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Issue a management letter in accordance with the Rules of the State Auditor.
- Issue separate financial statements for the School Department.

Required Standards

The Firm's audit will be performed in accordance with the following requirements, as applicable:

- Statements on Auditing Standards issued by the AICPA
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Codification of Governmental Accounting and Financial Reporting Standards, as promulgated by the Governmental Accounting Standards Board
- Audit and Accounting Guide, State and Local Governments, published by the American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association Accounting, Auditing and Financial Reporting
- U.S. General Accounting Office (GAO) Guidelines for Financial and Compliance Audits of Federally Assisted Programs
- Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- The Maine Uniform Accounting and Auditing Practices for Community Agencies
- All other applicable provisions of rules, regulations, statutes or orders which may pertain to the engagement

Monitoring and Communication

The Firm will report the following information to the Audit Committee and City Council, as applicable.

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments; uncorrected misstatements
- Other information in documents containing audited financial statements
- Disagreements with management
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

Our Approach to Auditing Large and Complex EDP Systems

Advances in technologies are having, and will continue to have, significant influence on business activities, and related internal control and accounting systems. The audit approach that we have developed provides the efficient and effective performance of audit procedures to our clients' financial statements and internal control systems. It provides a framework that is consistently applied to all of our audit engagements. The approach encourages flexibility and innovation, timely professional judgment, and audit team input. Our audit approach is tailored to each individual engagement, evolving to ensure it remains effective.

Key features of our approach include:

- Emphasis on obtaining a thorough, current understanding of the client's operations and control environment - including the information technologies that impact and enable operations,
- Account balance, transaction cycle, and performance measurement focus that enables a risk-based identification of significant accounts, significant transactions, and high-risk business areas, and
- Utilization of computerized audit tools in the following areas: key item selection, recalculation of totals and transaction verification, identification of unusually large amounts or unusual classifications, statistical sampling, testing for duplicate and missing check numbers, testing for duplicate payments, testing for payroll attributes, stratification of customer, vendor, and employee data, testing for large and end-of-period journal entries.

We have found that the use of computerized audit tools is critical to the audit process, and in our large and complex EDP audit environments, these tools are the only efficient method we have found to maintain satisfactory audit coverage. Depending on the availability and format of the data we typically use data extraction software to help in our planning, evaluation and testing requirements.

Our audit approach has been successfully applied to a variety of large EDP systems, including large governmental environments, large non-profit organizations, as well as commercial businesses.

Reporting

Our plan will be developed based on the requirements outlined in your request for proposals. The work plan will be segmented as follows.

Financial Audits

Our audits will be made in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits in the General Accountability Office's *Government Auditing Standards* issued by the Comptroller General of the United States, and the requirements of the State of Maine, Office of the State Auditor, including submission of the required reports and procedural forms. The primary purpose of the audit will be to express an opinion on the financial statements and, accordingly, such an examination is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations or other irregularities exist, or if any other circumstances are encountered that require extended services, we will promptly advise the appropriate level of City management.

The City's financial statement reporting follows Governmental Auditing Standards Board Statement No. 34, *Basis Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.* The specific financial statements will include the following:

Government-Wide Financial Statements

- Statement of Net Position
- Statement of Activities

Fund Financial Statements

- Balance Sheet – Governmental Funds
- Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Fund
- Statement of Net Position – Proprietary Fund
- Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund
- Statement of Cash Flows – Proprietary Fund
- Statement of Fiduciary Net Position – Fiduciary Funds
- Statement of Changes in Fiduciary Net Position – Fiduciary Funds

Uniform Guidance

- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Preformed in Accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance
- Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

MAAP Compliance

- Independent Auditor's Report on Compliance for Each Major Department Agreement and on Internal Control over Compliance Required by Maine Uniform Accounting and Auditing Practices for Community Agencies, as applicable
- Report on Schedule of Expenditures of Department Agreements Required by Maine Uniform Accounting and Auditing Practices for Community Agencies, as applicable

Notes to the Financial Statements and Required Supplementary Information

Combining and Individual Fund Statements and Schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and to present information spread throughout the statements in greater detail (e.g., taxes receivable including delinquent taxes and long-term debt). We will render an "in relation to" report on these schedules.

Management's Discussion and Analysis (MD&A) will be included in the financial reporting package as required supplementary information.

The required introductory and statistical sections will be included within the ACFR financial reporting package but we will not audit, or express any form of assurance on them.

Our professionals will also provide technical assistance to help ensure your Comprehensive Annual Financial Report meets all the requirements of the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Single Audits/Uniform Guidance

Single audits will be conducted in accordance with the provisions of the federal Single Audit Act of 1984 as amended by the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Guidance 2 CFR part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards – Subpart F – Audit Requirements.

In the required reports on compliance and on internal controls, we shall communicate any deficiencies found during the audit. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

Management Letter

Marcum will prepare a management letter to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations.

As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance. Our policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control.

Such a communication could contain comments and recommendations arising from our observations made during our audit and might encompass areas such as cash management, tax office operations, budgeting, internal accounting controls, purchasing, and the like. During the audit we will bring to your attention, on a timely basis, matters of interest as they develop.

Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questioned costs.

Other Reporting

In conjunction with the audit report on the City's financial statements and the Management Letter, we will also prepare the following communications:

Irregularities and Illegal Acts

We shall make an immediate, written report of any irregularities and illegal acts or indications of illegal acts of which we become aware.

Auditor Communications

We will provide the City with all required communications under Statements on Auditing Standards 114, including but not limited to:

1. Auditor's responsibility under auditing standards generally accepted in the United States of America
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments and any uncorrected misstatements
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

Work Plan

Our work plan is structured to achieve the objective of fulfilling the expectations of the City's elected officials and management as well as all the requirements of federal, state and local agencies. In order to accomplish this objective, our engagement plan will be structured to:

- Permit early identification of problems or concerns with effective communication thereof to City management and to the elected officials.
- Ensure immediate responsiveness to expressed or perceived needs or expectations.
- Maintain the necessary flexibility to deal with changed or emerging situations or concerns
- Ensure timely completion of all services in order to meet prescribed reporting dates
- Utilize, where necessary, functional competence and industry specialists in order to offer constructive service recommendations to management.
- Minimize inconvenience to employees of the City.

Our concept of comprehensive services goes far beyond the routine, once-a-year performance of such services. We have a professional commitment to be concerned with the affairs of our clients on a continuing basis and to be available to City staff and leadership throughout the year. This approach blends both technical audit and general business experience into a constructive service concept. Accordingly, our engagement plan provides specifically for frequent meetings with City management to discuss current results, your concerns and developing issues that could affect the City.

Our approach to all of our engagements is to tailor our services to the specific needs and requirements of the client. Our audit services are performed in conformity with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

We will take a business approach to serving the City and will be an effective resource to you. This approach includes meeting with the City management, providing constructive services directed at improving productivity and operations and communicating important information to City management on a timely basis.

We will plan, schedule and coordinate our audit resources economically and efficiently. Our visits will be scheduled at times that are most convenient to your personnel and at times when your personnel are least burdened with normal workload. We expect to work closely with City management throughout our examination.

Our relationship will grow through:

- Regular meetings to plan and review the progress of our engagement;
- Advising City management on accounting and regulatory matters
- Submission of reports to City management containing our recommendations for improvements in operating efficiency, internal controls, records, and operating policies and procedures

As part of the auditing function we will also assist the City regarding implementation of any new pronouncements issued by the Government Accounting Standards Board (GASB).

We have developed a comprehensive and effective audit work plan to serve the City in a complete and timely manner, using our advanced auditing techniques. Each phase of the engagement is designed to minimize disruption of your personnel as our staff becomes acquainted with your accounting and financial reporting procedures.

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.

PHASE I Strategic Planning	PHASE II Execution of the Audit Plan	PHASE III Evaluation of Audit Results	PHASE IV Completion and Delivery
Obtain an Understanding of the City's Operations	Perform Tests of Account Balances	Documentation Reviewed by Partners and Directors	Resolve Audit Issues
Meet with the Audit Committee	Information Technology Review	Auditor's Conclusions Documented	Prepare Auditor's Reports
Develop Audit Plan and Strategies; Risk Assessment	Perform Test of Internal Controls (as applicable)	Preliminary Discussion with Management of Audit Findings	Review the Draft Financial Statements
Prepare Audit Programs	Test Compliance with Laws, Rules, Regulations and Contracts	Review Draft Financial Statements	Exit Conference
Evaluate Internal Controls			Presentation to the City Council
			Issuance of Independent Audit

Phase I – Strategic Planning

We will tailor our audit approach through comprehensive audit planning based on a thorough understanding of your operations. The various forms and practice aids we will use were developed in accordance with the standards set by both the American Institute of Certified Public Accountants (AICPA) and *Government Auditing Standards*. This process is comprised of the following steps:

Understanding the City's Operations

Initially we would expect to meet with the governing body (as a whole or with their designated liaison) charged with securing our services to discuss the overall timing, scope, and deliverables of our work. Next we will meet with the City's management team to gain an understanding of the particulars of your operations and accounting and internal accounting control systems. We will also obtain and review the applicable sections with the City's Charter or similar documentation that would impact on our audit. In summary:

City of Biddeford, Maine

- Meetings with governing/appointing body to define audit scope
- Discussion on matters of particular concern
- Review of City Charter, ordinances, other documentation
- Meetings with Finance Director, City Manager, Audit Committee and School financial management
- Obtain understanding of the budget process
- Provide the City with a list of information needed, including confirmations (i.e. bank and investment accounts, contact names and phone numbers, legal counsels, minutes, etc.)
- Confirm audit timing and deliverables

Review of Internal Accounting and Administrative Controls

We will perform an extensive review and evaluation of the City's system of internal accounting and administrative controls to determine the nature, timing and extent of audit tests necessary to express an opinion on the City's financial statements. Our study and evaluation will begin with a review of flow charts, narratives and procedural documentation available from the City's Finance Department. This information will serve as our basis for further inquiry and review to develop an understanding of the City's flow of transactions through the accounting system as well as the City's overall control environment. In summary:

- Review City accounting policies and procedures with emphasis on controls over receipts/ revenues, expenses/disbursements, purchasing, payroll, tax collections, grant administration and financial reporting
- Interview key personnel charged with administering the above area
- Conduct a review of general and application controls used in the City's information technology activities
- Based upon the above reviews/interviews identify significant controls used in transactional processing and reporting
- Confirm our understanding of significant processes and controls
- Determine whether processing and reporting systems used for City and School Department are the same for regular activity and federal and state single audit activity
- Obtain and review prior audit reports, management letters, and reports from any outside program monitoring conducted

Assessing Audit Risk

In order to obtain maximum efficiency for our audit effort, we assess the risks that pertain to each fund, account balance and class of transactions. Risk assessment involves the information obtained in the above section in conjunction with the use of the aforementioned practice aid tools. In summary:

- Assess inherent risk on a City-wide basis
- Assess control risk on a City-wide basis
- Assess the risk of material misstatement of the financial statements
- Assess both inherent and control risk by significant transaction classes (as listed in the above paragraph) and accounts
- Assess the risk of material noncompliance regarding the administration of federal and state major programs

Developing Audit Procedures

Based upon assessment of the relative risk identified above, we tailor our audit procedures utilizing our assessment of audit risk to determine the potential risk of misstatement in each audit area. This approach ensures that the City will receive the maximum value for time and effort spent by our personnel through the conduct of the audit, and your personnel through their assistance to us. In summary:

City of Biddeford, Maine

- Using the risk assessments developed above we will customize our audit programs which will provide focus to significant areas
- As an example, audit programs are prepared for the following areas:
  - General Procedures
  - Cash
  - Receivables & Revenues – Governmental Funds
  - Receivables & Revenues – Proprietary Funds
  - Accounts Payable & Expenses
  - Accrued Liabilities
  - Debt (i.e. pension liability, bonds, compensated absences, leases)
  - Payroll and Post-Employment Liabilities (i.e. Pension GASB 68 / OPEB GASB 75)
  - The assessment conclusions dictate the extent to which procedures will be performed

Risk-Based Audit Technologies

Marcum employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances.

We consider, in part:

- Relative significance of the account to the financial statements as a whole
- Volume of transactions
- Susceptibility of the account to fraud
- Accounts that have traditionally required significant adjustments
- Account with complex calculations, judgment, and accounting issues that have a high assessed level of inherent risk

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by City of Biddeford, Maine.

Specific Fraud Investigative Techniques

Professional Auditing Standards imposes on auditors the additional responsibility to "plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud."

By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

Phase II – Execution of the Audit Plan

To provide for the timely completion of our audit, we would like to perform a portion of our work before year-end to identify and resolve any potential accounting issues as early as possible. During our interim examination, in addition to our review of internal controls, we will perform tests and review significant revenue and expense accounts. In summary:

- Obtain preliminary financial information for City funds as of an available date

- Calculate a preliminary estimate of materiality, tolerable misstatement and individually significant item level by major funds and non-major funds and perform analytic procedures on significant accounts
- Perform risk assessments on federal and state programs to determine major program testing
- Design, select sample sizes, and perform dual-purpose detailed testing to satisfy requirements related to the testing of significant internal controls over both reporting and compliance (single audit). In most audits this will involve, at a minimum, tests over disbursements/expenses, payroll, cash management, and reporting. Other areas may also be tested dependent upon the City's programs.
- Perform testing within the tax collector and assessor offices covering corrections and collections
- Review any findings developed as a result of our test work with City management

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- Applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- Performing substantive account balance and transaction tests. Statistical samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

Materiality Considerations

To preserve the required element of unpredictability in our audits, we do not disclose materiality benchmarks to the auditee. We believe that sharing such information is a threat to independence and potentially allows for the concealment of errors and manipulations if management is predisposed to our scoping and testing thresholds.

Information Technology Audit Techniques

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. Our IT specialist will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In client situations where there is significant accounting data processed electronically, we use a state-of-the-art software program (TeamMate Analytics) to extract and summarize computerized financial data files.

Some of the uses of this program are:

- Retrieving aged receivables information
- Extracting credit balances in accounts receivable reports
- Extracting pre-determined sample items from reports for testing
- Merging files for the purposes of extracting information that meets predetermined criteria
- Sorting information
- Footing reports
- Searching for anomalies
- Searching for related party transactions
- Searching disbursements for selected vendors

This program provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer.

Data Processing Controls

We will also perform a review of computer processing controls. The review examines the controls over data processing and is used to determine the level of testing necessary to rely on financial information from the systems. Our review of computer processing controls is separated into two areas – general data processing controls and application controls. General controls can be loosely defined as all of the procedures required to operate a data center, whereas the application controls relate to the specific instructions within a computer program. Assurance that general and application controls are in place and adequate is essential before we can determine the level of sampling necessary. Our review of general controls includes examining documentation, interviewing personnel and observing operations.

Use of Sampling and Analytical Reviews

We rely appropriately on testing of transactions using statistical sampling as well as substantive analytic review. Financial activity areas lending themselves to sampling include fixed asset additions and deletions; governmental and proprietary receivables and revenues, payables and search for subsequent liabilities; and accrued absences. Auditor judgment is used to determine whether sampling would be useful. The number and amount of transactions in an account help decide the use of sampling. Samples can be determined randomly, haphazardly or statistically. Statistically, sample size calculations are based upon inherent and control risks developed during audit planning coupled with significant item levels and tolerable misstatement calculations for the particular area.

Statistical sampling is particularly valuable for attribute testing for compliance under the Federal Single Audit, tests of internal controls and assumed deviation rates. Samples are designed to provide an overall assurance of 95%. For compliance (attribute) samples generally range from 25 to 60 selections.

Analytical reviews are used by our firm as a way to measure changes in terms of pre-determined deviation calculations. Commonly, our reviews are based upon tolerable misstatement and significant item calculations coupled with pre-determined allowable percentages. Large activity swings are followed up with management to identify possible mis-postings, unusual transactions, or other issues. The use of analytical reviews is an efficient way to measure performance and allow for identification of transactions.

Audit Sampling Tests

There are three types of tests that involve audit sampling (statistical and non-statistical sampling):

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

Phase III – Evaluation of Audit Results

During this phase, we will update our interim revenue and expenditure testing and complete various balance sheet examination. In summary, we will:

- Update our initial calculations of materiality, tolerable misstatements, and significant item levels and review our previous activity in relation to these updated amounts
- Perform substantive testing or analytical reviews on significant accounts and balances
- Validate information submitted to, and received from, the actuary for City pension funds and OPEB liability
- Review the information from confirmations received
- Follow up on any requests for client information
- Review with the City any potential adjustments proposed by our firm
- Finish reviews of work papers in the field

Phase IV – Completion and Delivery

All of our work papers are submitted for both an in-house and an external (out of office) quality review after staff leaves the audit site. Our firm has an external quality review group of 10 individuals whose sole functions are the review of work papers and financial statements. This provides a totally independent set of eyes from firm personnel not connected with performing the engagement. The following activities will take place in the reporting phase:

- Draft reports are prepared and submitted to City management for review
- Draft findings, comments, and recommendations are submitted to City management for review
- If required, the City will prepare corrective action plans to address single audit findings
- Preliminary exit meetings with City management will be held, if the City so desires, to discuss any questions or issues
- Final reports prepared and submitted to the City
- Federal data collection form prepared and certified by both our firm and the City

Technological Resources

Furthering our commitment to the efficient audit process has been our investment in technology. Marcum has adopted a "paperless audit approach." We employ various proprietary and non-proprietary software programs to prepare audit work papers, file documentation, evaluate internal controls, perform analytical review procedures and select data for testing. These programs enable us to work smarter and faster to streamline the audit process.

Our information technology department also establishes a secure workflow data management tool ("INFLO") on our network for each of our clients. We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

We also use an interactive data extraction software to efficiently and effectively audit high volume data populations, such as expenses. Marcum's extensive experience in the use of data extraction technology allows our audit teams to:

- Identify historical patterns of transactional activity
- Develop expectations of trends
- Maximize the comprehensiveness of our audit procedures
- Enhance audit efficiency
- Quickly obtain a high level of competency of evidential matter than is typically possible from applying traditional auditing techniques.

Computerized Audit Techniques

We will use ProSystem*fx* Engagement software, which is a paperless software package. We will coordinate, if possible, with your IT department to download from your computer system the trial balance, consolidated financial statements and any other schedules that will assist us in completing our services. We will use the latest data analysis technology software (TeamMate Analytics) to help us access and analyze your data to maximize our audit efficiency.

Tailoring the Audit Methodologies

After meeting with your accounting department and obtaining an understanding of your policies and procedures, Marcum will design procedures that will enable us to test data within your current system. We do not use prepackaged audit programs, but instead, tailor our audit programs to work within our clients' environment to get the job done in the most efficient manner.

Marcum's Capability to Audit Remotely

Since March 2020, we have been conducting all of our services both on site and remotely. The paperless process and efficient workflow we employ allowed us to adjust seamlessly to the current virtual environment.

We use Zoom to have face-to-face meetings with clients and to observe processes or controls necessary for us to see. On the last day of fieldwork, whether we are in your office or auditing remotely, we hold an exit meeting with our entire team and your team to discuss any open items, potential issues, and potential management letter comments as well as confirm deadlines for the delivery of draft financial statements and the final reports.

Marcum's goal is to be flexible, to adapt to the client's changing needs and ultimately to perform our audit procedures with minimal disruption to Biddeford's personnel. To that end, during the planning phase of the engagement, we will discuss with management their preference as to where we perform our audit procedures. Marcum will then incorporate the results of that discussion into our audit plan for this engagement.

Communication with Management

Clear and timely communications are critical to delivering the highest quality services. Throughout our engagement, we will consistently communicate our findings, recommendations and other observations to management. We will provide management with status reports during the course of our engagement. Such reports are an effective method to communicate initial findings and questions and to eliminate surprises at the end of the engagement.

At the completion of the engagement, we will meet with you to review the results of our procedures, which will include required communications as defined by professional standards and our observations and recommendations for improvements.

Assistance from City Staff

We design our audits to be as minimally disruptive to your daily operations as reasonably possible. We will coordinate with your finance department for many of our needs as they relate to our audit of the accounting records and we will prepare the draft financial statements and other schedules for your review and approval. We will also provide Biddeford with access to a secure portal for transferring documents that we request during the audit process, such as organizational policies, budgets, reports, etc.

For our on-site fieldwork, we will provide you with sample lists of files, invoices and other supporting documentation in advance of our visit. Our audits typically do not require your accounting staff to prepare any schedules that are onerous or time consuming.

Annual Estimate of Hours and Segmentation

Level	City Audit Annual Hours	Federal and State Compliance Annual Hours	Total Hours
Partner	28	4	32
Director / Manager	54	6	60
Supervisors	118	12	130
Seniors	82	28	110
Staff / Paraprofessionals	206	54	260
Admin / Word Processing	8	0	8
Total Estimated Hours	**496**	**104**	**600**

ANTICIPATED POTENTIAL AUDIT PROBLEMS

The Firm does not anticipate any potential audit problems. One of the many advantages of choosing Marcum as your auditor is that our team has significant knowledge and understanding of municipalities and their operations. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent service team of professionals capable of servicing your needs. **Having a local government service team with access to national resources allows us to meet or exceed client deadlines.**

Regular communication will be ongoing with City personnel, allowing for timely knowledge of matters as they arise. When we learn of matters the City may not be aware of, we will be active in conveying relevant information.

We understand the audit, accounting and financial reporting requirements affecting your City. As with other issues that may arise, we will work with Management throughout the year to achieve the appropriate resolution.

PRICE PROPOSAL

At Marcum, our goal is to minimize the costs of our services while adhering to the highest level of professional standards. Our mission as a professional services firm is to maximize the value of the services we provide to our clients by maintain a high level of efficiency without compromising quality.

Total All-Inclusive Maximum Price

Marcum's proposed all-inclusive maximum price is provided below.

Services	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026
City Audit	$48,000	$49,500	$51,000	$53,000	$55,000
School Audit	$22,500	$24,700	$27,100	$29,300	$31,700
Uniform Guidance and State Compliance	$14,500	$15,000	$15,500	$16,000	$16,500
	$85,000	$89,200	$ 93,600	$98,300	$ 103,200

Billing Assumptions

We made the following assumptions in arriving at our estimated fees:

1. Client resources that we need to perform our work will be made available to us in a timely fashion. Specifically, suitable workspace for our staff and equipment, adequate access to your computer systems, internet access for our staff to receive and send email, access to the building, etc.
2. All document requests and other information required by us will be delivered to our team members within timetables determined during the planning phase of our engagement or on a timely basis if requested during the course our audit.
3. Information that we receive to perform our work will be accurate and complete.

4. There are no unforeseen circumstances that will prohibit us from working efficiently.
5. There are no disagreements concerning possible audit adjustments that cannot be resolved satisfactorily in a timely matter.
6. City personnel prepares the ACFR, including notes and schedules.

Out-of-Pocket Expenses

The aforementioned fee is all-inclusive. Marcum will not separately bill for direct out-of-pocket expenses, including but not limited to: travel, cost of report production and postage. Marcum will also waive our standard administrative fee, an allocation of overhead expenses that are not billed as direct reimbursable expenses.

Rates for Additional Professional Services

We are available to provide a variety of other services to the City. For the rendering of these other services, we propose the following discounted hourly billing rates. The discounted rates quoted provided below may increase by no more than 3% annually throughout the term of our contract. These services will be discussed in advanced and agreed to in an addendum to the contract.

Level	2022 Assurance Services Average Standard Hourly Rates	Quoted Hourly Rates
Partner	$ 578	$ 400
Director	$ 498	$ 350
Senior Manager	$ 400	$ 275
Manager	$ 308	$ 225
Supervisor	$ 265	$ 200
Senior	$ 214	$ 150
Staff	$ 178	$ 125
Paraprofessional	$ 160	$ 100

Manner of Payment

Our invoices for these fees will be rendered monthly as the work progresses, and are due and payable upon presentation.

BENEFITS OF CHOOSING MARCUM

With Marcum you will are assured to receive:

- National firm with specialized governmental experience and resources
- Significant partner involvement resulting in personalized service and communication of value-added ideas throughout the year
- Senior engagement team members have extensive industry experience
- Dedicated client-focused engagement teams
- Recently received an exceptional peer review report that contained no comments. A copy of this report is included as Appendix B.

In summary, Marcum has the resources of a large team with relevant in-depth industry knowledge to provide the highest level of quality service that you expect and deserve as a valued client.

Value-Added Support and Resources

Our goal is to keep you informed of pronouncements or regulatory changes before they occur and to maintain communication throughout the year. We offer trainings to clients on best practices and governance responsibilities. Communication comes through e-newsletters and direct conversations with our clients. We are committed to providing you with a team that is proactive, responsive and available.

Offering educational opportunities to our clients and to our staff is an important part of our service philosophy. Our team participates in a variety of educational programs through trade and professional organizations on a regular basis. We provide regular, internal educational programs to our staff to keep them abreast of changing accounting methodologies, audit issues, tax law changes and industry specific regulatory matters. Many of our industry professionals make presentations to our clients and various trade associations.

For our clients, we deliver educational opportunities and industry updates through a variety of methods. When important industry topics or issues emerge, we communicate these matters to clients and other members of the governmental industry. Methods used to provide these industry updates and educational opportunities include:

- Meetings with management and the Audit Committee or City Council
- Email communication for breaking news and discussions of new accounting or tax regulations
- Invitations to participate in relevant webcasts and webinars on industry topics

APPENDIX A

Engagement Team Profiles

JAMES D. WILKINSON, CPA*/CITP

PARTNER ▶ ASSURANCE SERVICES

401.457.6709 james.wilkinson@marcumllp.com

James D. Wilkinson is a partner in the Firm's Providence, Rhode Island, office. He has more than 35 years of public accounting experience providing audit, accounting services, and technology consulting to a wide array of clients and industries. Additionally, he advises clients in areas ranging from business process efficiencies, mergers and acquisitions, and implementation of new accounting pronouncements.

Mr. Wilkinson is passionate about leveraging technologies to solve business challenges and provides outsourced accounting services for growing, entrepreneurial businesses from start-ups to well-established operations. He strives to implement technologies to empower people and transform complex systems and business processes into efficient and productive suites of integrated applications. He enjoys the fast-paced and ever-changing technology environment and contributing to client successes.

Mr. Wilkinson is an active peer review team captain under the AICPA Peer Review program, and has conducted quality control reviews for a multitude of CPA firms across the country.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Rhode Island Society of Certified Public Accountants (RISCPA)
Massachusetts Society of Certified Public Accountants (MassCPAs)
New England Peer Review, Inc., Member of Executive Committee
(1995 – 2001; 2007 – 2013)
PHS Music Boosters, Inc., Former President and Treasurer
Associated Builders and Contractors of Rhode Island
International Council of Shopping Centers
Bill.com Accounting Partner Advisory Council, Founding Member

Accreditations, Designations & Certifications

Certified Information Technology Professional (AICPA)
Xero Certified Advisor
QuickBooks ProAdvisor
Bill.com Certified Expert

** Licensed by the State of Rhode Island & Commonwealth of Massachusetts*

PRACTICE FOCUS

- Financial Statement Audits
- ERISA, including 401(k) & 403(b) Plan Audits
- Federal and State Single Audits
- Agreed-upon Procedures
- Internal Control Assessments Accounting System
- Implementations
- Cloud Accounting

INDUSTRY FOCUS

- State and Local Governments
- Not-for-Profit Organizations
- Construction
- ERISA Employee Benefit Plans
- Real Estate
- Emerging Businesses/Start-Ups

EDUCATION

- Bachelor of Science, Business Administration Bryant University

MARCUM
ACCOUNTANTS ▲ ADVISORS

marcumllp.com

JAMES D. WILKINSON, CPA*/CITP

PARTNER ▶ ASSURANCE SERVICES

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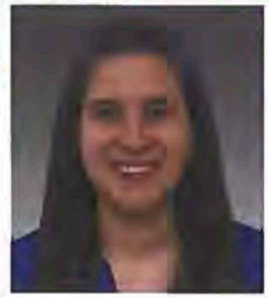
Continuing Professional Education

	2021	2020	2019
Yellow Book / Government Credits	24	36	19.5
Total CPE Credits	107	115	86

Yellow Book Courses, 2019-2021

Annual Required GAQC Update Webcast, 2021
S&L Govt Audit Planning Considerations, 2021
AICPA - Understanding Independence Implications of the New SLG Affiliates Ethics Interpretation, 2021
Accounting & Auditing Update, 2021
CPEA: Risk Assessment, 2021
Governmental Accounting and Financial Reporting - The Basics (Municipalities, Pension and CRA's), 2021
Not for Profits: Revenues and Other Concerns, 2021
Public Housing Authorities, 2021
Uniform Guidance 2021
AICPA Peer Review Conference, 2020
GAQC Annual Update Webinar, 2020
OMB Compliance Supplement and Single Audit Update, 2020
Accounting & Auditing Update, 2020
Housing Authority, 2020
Marcum Government Symposium Webinar Series: GASB UPDATE, 2020
Marcum Government Symposium Webinar Series: HOT TOPICS RELATED TO GOVERNMENT PENSIONS, 2020
Marcum Government Symposium Webinar Series: SINGLE AUDIT AS IT RELATES TO COVID-19, 2020
GASB Update, 2020
HUD Not for Profit Entities, 2020
Not For Profit Accounting & Auditing, 2020
Not For Profit Reporting, 2020
Uniform Guidance Basics – Risk Assessment, Sample Size Determinations, Internal Control, Major Program Determination, Compliances, 2020
Yellow Book & Independence, 2020
AICPA Peer Review Must-Select Industry Update: Governmental - Government Auditing Standards, 2019
2019 A&A Update, 2019
Annual HUD Update, 2019
Accounting, Auditing and SEC Update, 2019
GFOA 2019 Annual Governmental GAAP Update, 2019



CHRISTINE KOLEV, CPA*

MANAGER ▸ ASSURANCE SERVICES

401.457.6762 christine.kolev@marcumllp.com

Christine Kolev is an assurance manager in the Providence, Rhode Island office. She has more than 8 years of experience in public accounting, specializing in accounting and audit services of governmental entities, not-for-profit organizations, and construction companies.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Rhode Island Young Accountants Network Committee (RIYAN)

Continuing Professional Education

	2021	2020	2019
Yellow Book / Government Credits	9	35.5	4
Total CPE Credits	110	158	117

Yellow Book Courses, 2019-2021

CPEA: Risk Assessment, 2021
For-Profit HUD Entities, 2021
Public Housing Authorities, 2021
Accounting & Auditing Update, 2020
Housing Authority, 2020
Governmental Sector Accountants: An Introduction to GASB 87 Lease, 2020
GASB Update, 2020
HUD Not for Profit Entities, 2020
Introduction to Local Governments, 2020
Not For Profit Accounting & Auditing, 2020
Not For Profit Reporting, 2020
Uniform Guidance Basics – Risk Assessment, Sample Size Determinations, Internal Control, Major Program Determination, Compliances, 2020
Yellow Book & Independence, 2020
A&A Update, 2019

PRACTICE FOCUS

- Financial Statement Audits
- Uniform Guidance
- Agreed-Upon Procedures
- Attest Services

INDUSTRY FOCUS

- Construction
- State and Local Governments
- Not-for-Profit Organizations

EDUCATION

- Bachelor of Science in Accounting
  University of Massachusetts Dartmouth
- Master of Science in Accountancy
  Bridgewater State University

** Licensed by the Commonwealth of Massachusetts*

MARCUM
ACCOUNTANTS ▲ ADVISORS

marcumllp.com

WILLIAM D. SAWICKI, CPA*

DIRECTOR ▸ ASSURANCE SERVICES

203.781.9726 william.sawicki@marcumllp.com

William D. Sawicki is a director in the Firm's New Haven, Connecticut office and a member of the Firm's Quality Control group. He has more than 35 years of accounting and auditing experience working with municipalities, government agencies, housing authorities, nonprofit entities and employee benefit plan providers. He also has a particular expertise in audits under Government Auditing Standards, as well as Housing and Urban Development (HUD) and federal and state compliance audits.

Mr. Sawicki teaches continuing education classes on federal Uniform Guidance, governmental and not-for-profit auditing, Yellow Book, HUD programs and compliance, as well as audits of employee benefit plans to Firm associates throughout Marcum offices across the country. He has developed training materials in the aforementioned areas and also has engagement quality review responsibilities for audits in these areas.

Mr. Sawicki is the chair of Marcum LLP's National Employee Benefit Practice Committee. Their responsibilities under Mr. Sawicki's direction include providing firm-wide training on benefit plan audits, as well as keeping up on the latest accounting and auditing standards.

Mr. Sawicki has an extensive background working with the State of Connecticut on compliance related to special projects and funding sources. He has performed audit and other attest services for numerous agencies of the State of Connecticut and has been responsible for, and participated in, approximately 20 municipal audits in the State of Connecticut. In addition, Mr. Sawicki has led internal audit engagements involving bidding processes, overhead and cost allocations, construction change orders, retainage, budgets and facilities operations.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Connecticut Society of Certified Public Accountants (CTCPA)
Government Finance Officers Association, Connecticut Chapter
Seymour Volunteer Ambulance Association, Incorporator
Town of Seymour, Connecticut, Board of Finance, Chairman

PRACTICE FOCUS

- Employee Benefit Plans
- Federal & State Compliance Audits
- Governmental Audits
- Nonprofit Audits
- GAO Yellow Book Audits
- Internal Audits

INDUSTRY FOCUS

- Employee Benefit Plans
- Government
- Not-for-Profit

EDUCATION

- Bachelor of Science, Business Administration University of New Haven

*Licensed by the State of Connecticut and the Commonwealth of Massachusetts

WILLIAM D. SAWICKI, CPA*

DIRECTOR ▶ ASSURANCE SERVICES

203.781.9726 william.sawicki@marcumllp.com

Continuing Professional Education

	2021	2020	2019
Yellow Book / Government Credits	98.8	116	83
Total CPE Credits	215.8	174.5	131.5

Yellow Book Courses, 2019-2021

AICPA & CIMA 2021 Governmental Accounting & Auditing Online Update, 2021
AICPA Not-for-Profit Industry Conference 2021
CPEA: Risk Assessment, 2021
Marcum Government Symposium Webinar Series: Key Single Audit Topics, 2021
EBPAQC Designated Audit Quality Partner Audit Planning, 2021
PHA (Public Housing Authority) Conference, 2021
Uniform Guidance Revisions: What You Need to Know, 2021
Independence Considerations, 2021
Not for Profits: Revenues and Other Concerns, 2021
OMB Chapter 6 Internal Control, 2021
Public Housing Authorities, 2021
Uniform Guidance, 2021
OMB Compliance Supplement and Single Audit Update, 2020
AICPA Not-for-Profit Industry Conference, 2020
Accounting & Auditing Update, 2020
Housing Authority, 2020
HUD Training, 2020
Marcum Government Symposium Webinar Series: GASB UPDATE, 2020
Marcum Government Symposium Webinar Series: SINGLE AUDIT AS IT RELATES TO COVID-19, 2020
Not-for-Profit Entities: 2020 Audit Risk Alert, 2020
For-Profit HUD Entities, 2020
HUD Not for Profit Entities, 2020
Not For Profit Accounting & Auditing, 2020
Not For Profit Reporting, 2020
Uniform Guidance Basics – Risk Assessment, Sample Size Determinations, Internal Control, Major Program Determination, Compliances, 2020
Yellow Book & Independence, 2020
Annual HUD Update, 2019
CALIFORNIA YELLOW BOOK/UNIFORM GUIDANCE/NFP/HUD TRAINING, 2019
Accounting, Auditing and SEC Update, 2019
Governmental Accounting and Auditing Update Conference, 2019
Not-for-Profit Industry Conference, 2019

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BENJAMIN WILKINSON, CPA*

SUPERVISOR ▸ ASSURANCE SERVICES

401.457.6726 benjamin.wilkinson@marcumllp.com

Benjamin Wilkinson is an assurance supervisor in the Providence, Rhode Island office. He has more than four years of experience in public accounting, specializing in accounting and assurance engagements. His focus is on audits of state and local governments, manufacturers, employee benefit plans and uniform guidance compliance.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Rhode Island Society of Certified Public Accountants (RISCPA)

Continuing Professional Education

	2021	2020	2019
Yellow Book / Government Credits	25.5	17	25
Total CPE Credits	84.5	86	127.5

Yellow Book Courses, 2019-2021

23rd Annual RI Accountants and Auditor Institute, 2021
CPEA: Risk Assessment, 2021
Governmental Accounting and Financial Reporting - The Basics (Municipalities, Pension and CRA's), 2021
Independence Considerations, 2021
Not-for-Profits: Revenues and Other Concerns, 2021
OMB Chapter 6 Internal Control, 2021
Public Housing Authorities, 2021
Uniform Guidance, 2021
Accounting & Auditing Update, 2020
Generally Accepted Government Auditing Standards, the New Yellow Book, 2020
GASB Update, 2020
Introduction to Local Governments, 2020
Not For Profit Accounting & Auditing, 2020
Not For Profit Reporting, 2020
Uniform Guidance Basics – Risk Assessment, Sample Size Determinations, Internal Control, Major Program Determination, Compliances, 2020
Yellow Book & Independence, 2020
21st Annual RI Accountant and Auditors Institute, 2019
A&A Update, 2019
New England Yellow Book, Uniform Guidance, NFP, HUD Training, 2019
2019 Accounting, Auditing and SEC Update

** Licensed by the State of Rhode Island*

PRACTICE FOCUS

- Uniform Guidance
- Financial Statement Audits
- Agreed-Upon Procedures
- Attest Engagements

INDUSTRY FOCUS

- State and Local Governments
- Employee Benefit Plans
- Manufacturers

EDUCATION

- Bachelor of Science, Business Administration, Accounting Bryant University
- Master of Professional Accountancy, Bryant University

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APPENDIX B

Peer Review Report

MARCUM
ACCOUNTANTS ▲ ADVISORS

BROWNEDWARDS

certified public accountants

Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020. 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. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 in conformity with 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 compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, audits of broker-dealers, and examinations of service organizations [SOC 1 and 2 engagements].

As 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 Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020, 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*. Marcum, LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 16, 2020

Your Success is Our Focus

319 McClanahan Street, S.W. • P.O. Box 12388 • Roanoke, VA 24025-2388 • 540-345-0936 • Fax 540-342-6181 • www.BEcpas.com

APPENDIX C

Diversity Equity & Inclusion
and
Marcum Foundation

MARCUM
ACCOUNTANTS ▲ ADVISORS

DIVERSITY, EQUITY & INCLUSION

Diversity and Inclusion aren't simply buzzwords at Marcum. We are actively committed to advancing these principles through dedicated staffing and implementing robust programs and practices.

We advance our DEI goals through:

- National and Regional DEI committees comprised of Firm leadership, partners, and associates at all levels
- Active Associate Resource Groups (ARGs) representing Arab, Black, Asian American/ Pacific Islander, Latino, Parents, PRIDE, Veterans, Women's, Young Professionals
- Firm-wide DEI workshops and learning
- Mandatory DEI training for all new-hires
- A Women's Initiative that fosters a compelling work environment and enhanced career opportunities.
- An online portal, archiving DEI resources

MARCUM FOUNDATION

The Marcum Foundation supports causes and non-profit organizations providing critical assistance to those in need. This is an expression of Marcum's commitment to support our communities both locally and nationally.

By linking the philanthropic activities of Marcum's local offices under a national umbrella, and combining them with the generous support of like-minded companies, friends, and the general public, we are able to pool resources, enlarge our successes, and grow our contributions.

Charitable initiatives

- Employee Planned Giving Program
- Firm-Wide Day of Service
- Monthly Philanthropy Fridays
- Local fundraising and charity events in all Marcum offices

APPENDIX D

RFP Required Forms and Addenda Acknowledgements

MARCUM
ACCOUNTANTS ▲ ADVISORS

COMPLETE AND RETURN THIS PAGE

PROPOSAL

ANNUAL FINANCIAL AUDIT SERVICES

The UNDERSIGNED hereby declares that he, she or they are the only person(s), firm or corporation interested in this proposal as principal; that it is made without any connection with any other person(s), firm or corporation submitting a bid for the same.

The UNDERSIGNED hereby declares that they have read and understand all conditions as outlined herein, and that the proposal is made in accordance with same.

The UNDERSIGNED hereby declares that any person(s) employed by the City who has direct or indirect personal or financial interest in this proposal, or in any profits which may be derived therefrom has been identified and the interest disclosed by separate attachment. Please include in your disclosure any interest which you know of.

This proposal acknowledges the receipt of Addenda Numbers: None

COMPANY NAME: Marcum LLP
(Individual, Partnership, Corporation, Joint Venture)

AUTHORIZED SIGNATURE: James Wilkinson CPA DATE: 4/28/2022
(Officer, Auth. Individual, Owner)

PRINT NAME & TITLE James D. Wilkinson, CPA/CITP, Partner

ADDRESS One Canal Plaza, 4th Floor Portland, ME 04101

ZIP CODE

TELEPHONE: 401.600.4709 D.U.N.S.: 824830889

FEDERAL TAX I.D. NUMBER: 11-1986323

Note: All proposals must bear the handwritten signature of a duly authorized member or employee of the organization making the proposal.

The Office of
City Manager
James A. Bennett
Email: jbennett@biddefordmaine.org

MEMORANDUM

TO:	**Finance Committee** **Honorable City Council**
FROM:	James A. Bennett, City Manager
DATE:	May 13, 2022
RE:	**Purchase of Automated Trash Trucks**

On your upcoming agenda you will find that staff is recommending to purchase two automated trash collection trucks. This memo is intended to cover primarily the finance aspects of the recommendation. Jeff will cover the operational side of the recommendation.

While Jeff will cover those operational issues in detail, there are a couple of items that I will highlight within this communication.

1. The current truck has had operational issues. Staff has determined that it is an effective vehicle for warmer climates. After extensive review of the available units in the market place, they are satisfied the unit that is being recommended will not have the same issues.
2. The city has the ability to immediately replace the current unit with a new truck and receive a reasonable trade-in. Our old unit will be resold in the south by the vendor. This opportunity was not initially in the plans; however, this opportunity was recently presented.
3. Staffing for the older rear style trucks has become very difficult; going to a fully automated system sooner is recommended (rather than later).
4. The new trucks have an additional 6 cubic yard capacity per truck. This should buy the city a couple of years before having to implement a third pick up route and the additional costs associated.
5. The City should easily be able to accommodate the school department's needs when we go to the three route system. If both trucks are purchased, staff will evaluate if there is a possibility of picking up the school needs again. With the projected growth and recycling challenges it would be inappropriate to affirmatively say we could definitely assume that service again. There is a reasonable chance. We will review the situation if both trucks are purchased when the second one arrives.

The finances of the trash truck are interwoven with the budget adjustments that I have made to reduce the initial impact on the proposed FY23 taxes. The following outlines the specifics of the financial aspect of the recommendation.

1. The initial FY23 CIP allocation included purchasing a new automated trash truck. The estimated purchase price was $365,000. The plan was to use $150,000 of the cash and lease purchase the balance of $215,000.
2. The April 25 recommendations to the Budget Committee included a change to the above plan. It was recommended that we would remove this vehicle from the FY23 planned purchases and

proceed immediately. The Budget Committee accepted the recommendation, which resulted in reducing the CIP cash allocation by $125,000. The purchase would be made out of the available 'extra' funds allocated for capital.

3. The recommendation is to purchase two vehicles. One would be purchased now with the trade of the existing automated truck. This would be paid for with cash out of the current capital cash. The purchase price is $410,000 less the trade in of $190,000 for a net expenditure of $220,000.
4. The second truck which would be ordered now but will not arrive until late fall would cost $410,000 with a trade in allowance of $20,000 for the packer for a net of $390,000. The recommendation is that this would be a lease purchase with $150,000 of cash and $240,000 on the lease. The cash would be outside of the FY23 capital.

Please feel free to let me know if you need further clarification.

Finance Committee - City Council

Meeting Date: 5/17/2022
Meeting Time: 5:00 PM/6:00 PM

Agenda Item No: Finance Committee – 4.3
Item Description: 2022. 37 Automated Side Loader Garbage Trucks with Cab and Chassis

Submitted by: Jeff Demers, Director of Public Works; Jerry Court, Garage Foreman

Supporting Information/Documentation:

Environmental Equipment Sales

Specifications of Automated Side Loader Garbage Trucks with Cab and Chassis

Pictures of two (2) different styles of cabs & steps, one of which clearly shows a safety concern for the operator

Executive Summary:

Approval to purchase two (2) Automated Side Loader Garbage Trucks with Cab and Chassis. The approval of these two automated trucks will allow the city to move towards full automation of trash collection, while also keeping ahead of the ever quickly growing community pertaining to curbside trash pickup.

Detailed Review:

1. The City of Biddeford's Public Works Department is looking for the approval to purchase two (2) Automated Side Loader Garbage Trucks, Cab and Chassis. Staff went through Source Well bidding for both packages. We are seeking approval to trade in two waste trucks.
2. The first truck that would be traded is the 2018 Mack LR. This current truck has had many operational issues; it does not perform well in our climate conditions, mainly the winter months. After extensive review of the available units in the market place, staff is satisfied the units being recommended will not have the same issues we are experiencing with the truck that we are requesting to trade.
3. The second vehicle staff is looking at trading is a 2013 Mack Garbage Rear Packer. This truck currently has a single employee on the back who must daily handle up to 550 cans manually and with no additional help. By replacing this vehicle with a second Automated Side Loader Garbage Truck, Cab and Chassis it allows us to cut back on the amount of time an employee needs to be on the back of the truck, which is a safety concern.

   Please note: this still allows the city to keep a spare rear packer in the city's fleet for individual areas that may be problematic for full automation. This spare rear packer will also be on standby in the case of any mechanical issues that may arise with the automated trucks. It is important that City Council understands some areas in the city will need policy changes, mainly due to parking issues, to go fully automated. Staff has already begun to seek options that will correct these problem areas as directed by the City Manager.

Below are a few very important issues the 2018 Mack Automated Side Loader that we wish to trade brings to our daily operations:

- The 2018 Mack Automated Side Loader has a 27-yard capacity with a max weight limit of GVRW of 54,000 lbs., this is quickly becoming insufficient due to city growth.
- Its hydraulic system overheats in summer months causing down time. This makes operations difficult, as we need to discharge the spare rear packer with an employee on the back, with no notice to employee.
- Due to the design, the arm truck cannot pick up cans behind and/or on snow banks which causes the operator excessive trips in and out of the cab while in traffic.
- This truck has cost the city over $44,000 in parts since purchased due to multiple breakdowns - this price does not include labor.
- The poor design of the cab forces the operator to leave the door open while operating in the elements and operator has to be standing up.
- Operator has had to be cautious not to be overloaded due to weight limits on turnpike.

Positive points the requested 2023 Crane Carriers with Heil Side Arm Loader brings into the operations:

- 33-yard capacity with GVRW of 74,000-pound limit, giving us 6 more yards of space and an extra 20,000 pounds of capacity to safely haul over the turnpike. This also allows us to consider trash collection at city schools down the road.
- Arm design allows operator to safely collect in all seasons.

Funding Source:

1. One would be purchased now with the trade of the existing automated truck. This would be paid for with cash out of the current capital cash. The purchase price is $410,000 less the trade in of $190,000 for a net expenditure of $220,000.
2. The second truck which would be ordered now, but will not arrive until late fall and would cost $410,000 with a trade in allowance of $20,000 for the packer, for a net of $390,000. The recommendation is that this would be a lease purchase with $150,000 of cash and $240,000 on lease. The cash would be outside of the FY23 capital.

Staff Recommendation:

The recommendation is to purchase two (2) Automated Side Loader Garbage Trucks with Cab and Chassis.

ENVIRONMENTAL EQUIPMENT
SALES & SERVICE

QUOTE

5/9/2022

Environmental Equipment Sales & Service LLC.
9 Pioneer Drive
Oxford MA 01537
262-951-6292 cell
jackson.dennis@eess-llc.com

Sold to:
City of Biddeford
371 Hill St., Biddeford, ME 04005

Ship to:
EESS
9 Pioneer Drive
North Oxford MA. 01537

(ALL UNITS PRICED THROUGH SOURCEWELL)

Qty	Description	Unit Price	Total Price
2	Command SST		$407,900
	Service Eject		
	Curotto Style Gripper		
	Clutch Shift PTO w/ Load Sense Piston Pump		
	Hopper Work Light Kit - LED		
	Heil Autonomous Lift Option (H.A.L.O.)		
	Optional H.A.L.O. Control Foot Pedal Switches		
	Base 3rd Eye Dual Camera System with 9" monitor		
	Add on 3rd Eye Camera (LH Alley)		
	Add on 3rd Eye Camera (Inside Hopper)		
	Retainer Teeth in Body		
	Steel Tool Box (18" x 18" x 24") Bumper Mounted		
	Remote Lift Controls - mounted under seat on RH side		
2	CCC ASL Chassis		
1	McNeilus/Mack Trade-in (PENDING INSPECTION)		-(200,000)
	Total Net:		$615,800.00
	Freight (Estimate)		$4,200.00
	FET & Sales Tax Not included in this quote		N/A
	TOTAL		$620,000.00

Customer Signature ____________________

Print Name ____________________

Customer PO # ____________________

Date ____________________

BATTLE MOTORS

A BATTLE MOTORS COMPANY

Chassis Quotation

Sourcewell Contract #: 060920-CRN | **2022 Pricing -**

Regional Sales Manager: Gilroy	**P.O.#:**	SourceWell: YES	United States	**Date:** 4/26/2022	

Purchaser:	New England Kenworth	**For Sale To:**	Sanitary Equipment Co., Inc.	**OEF#:**	
Address:		**Address:**	25 Industry Drive	**Rev:**	**Date:** 04/26/22
City/ST/ZIP:		**City/ST/ZIP:**	West Haven, CT 06516	**S/N:**	
Attn:	Pat Murphy	**Attn:**	Andrew Tantillo (for end user: City of Biddeford)	**Qty:**	1 (One)
Telephone:		**Telephone:**	617-515-3252	**Model:**	LET2-46 Standard Cab
Fax:		**Fax:**	203-933-4271	**Spec#:**	ASL RH Drive

Vocation (ie. FL, RL, ASL, MSL, RO): ASL | **Body Make:** Labrie | **Body Model:** Automizer Right-Hand 37-cu-yd

Engine/Torque @ RPM:	CUMMINS - X12-430V	1650 @	1000 RPM
Accessories:	10 Gal. Heated DEF Tank	Custom Location	LH Side
Accessories:	FEPTO Adapter 1350/1410		
Accessories:	Compression Jake Brake		
Block Heater:	120V - Block Heater 1,500 Watt w/ Red Indicator Lig		
Air Compressor:	Cummins-Wabco, 18.7 CFM		
Cooling System:	Remote 1814 Sq. In.	-34 F Below Zero XL	
Accessories:			
Accessories:			
Accessories:			
Air Intake:	Cummins Opti-Air 13" Steel Intake		
Accessories:	Restriction Indicator, Air Cleaner Mounted		
Accessories:			
Exhaust:	LH Vertical Flared Elbow		
Accessories:			
Accessories:			
Battery Box/Batteries:	Steel	(3) Three GRP 31, 925 CCA Ea.	
Accessories:	Custom Location		LH Side
Accessories:	Remote Jump Start Connector Mtd to Box		
Accessories:	Flaming River Disconnect Switch w/ Pilot Light		
Starter:	Heavy Duty Soft Start		
Alternator:	Delco-Remy 55SI, 430-AMP		
Fuel Tank:	80 Gallon Alum. Single Tank, Round		
Accessories:	Custom Location		LH Side
Accessories:			
Filter/Separator			
Trans. / Retarder:	4500RDS	6-Speed	-
Controls:	Right Pushbutton		
NIS/Auto Neutral:	Auto Neutral / Park Brake Activated		
Accessories:			
Accessories:			
Accessories:			
Propshafts:	Spicer Life Series SPL-170		
Front Axle:	D2000F		
Accessories:			
Brakes:	Disc Brakes - Bendix ADB22X		
Slack Adjusters:	Automatic		
Accessories:			
Wheels:	Hub - Steel Disc 22.5 X 12.25		
Tires:	425/65R22.5 Bridgestone M864F L / 20		
Spare Wheel:	No		
Spare Tire:	No		
Front Suspension:	Parabolic Taper-Leaf 20K		
Steering Position:	RH, Drive Only, Tilt / Telescopic Column		
Accessories:			
Rear Axle:	D46-170P		
Accessories:			
Brakes:	Disc Brakes 40-46,000 - Bendix ADB22X		
Wheels:	Hub - Steel Disc 22.5 X 9.00		
Tires:	315/80R22.5 Bridgestone M870 L / 20		
Ratio/Max. Speed:	5.57 Ratio	66 MPH	Limit Speed: 65 MPH
Slack Adjusters:	Automatic		
Accessories:			
Spare Wheel:	No		
Spare Tire:	No		
Retarder:			
Accessories:	DCDL		
Rear Suspension:	PAX-462 46k w/ Shocks, f/ 40k-46k Axle		
Tag/Pusher:			
Wheels:	No		
Tires:	No		
Accessories:	Dual leveling valve & dash mounted dump valve		
Frame:	30' Double Rail	RBM: 3,369,600	
Bumper:	Painted Steel		
Accessories:	X member in AF		
Accessories:			
Wheel Base:	206" CA/CT= 182	AF= 97"	
ABS System:	4S / 4M		
Air Tanks:	(3) Three Steel Tanks		
Drain Valves:	Bendix DV-2 Heated, Wet Tank		
Pull Cords:	Centralized Drain Valves		
Air Dryer:	Bendix B/W AD-IP EP, Heated		
Accessories:			
Accessories:	Air tanks inside fuel rails		
Accessories:	air dryer mountede right side back of Fender		

Cab Construction:		LET2	RH, Drive Only, Tilt / Telescopic Column
Cab Type/Tilt Pump Standard:		Standard Cab	12v Cab Tilt Assist Pump
Accessories:			
Cab Exterior:		Dual Tone, Air Horn Under Cab	
Cab Visor		Cab Visor w/ Marker Lights	
LED Head Lamps			
3 Rear Windows			
Cab Interior: Dual Fans Standard		Dual Cab Fans	
Air Conditioning:		Intregal w/Cab Dash & Heater System	
Stereo: Standard		AM/FM Stereo WB/MP3/WMA/USB & iPod/Bluetooth	
Accessories:			
Doors / Windows:	LH	Solid	Electric, Roll-Down
	RH	Flip-Up / Fold-Back	Electric, Roll-Down
Mirrors:	LH	16" x 7" S/S West Coast Htd "B"	
	RH	16" x 7" S/S West Coast Htd "B"	
Spot Mirrors:	LH & RH	(1) 8" Round Htd Convex Spot, (2) Total 1-Each Side	
Seats:			
	LH	Flip-Up / Fold-Down, Asphalt Gray	
	RH Forward	Flip-Up / Fold-Down, Asphalt Gray	
Instrumentation:			
Accessories:			
Accessories:			
Accessories:			
Accessories:			
Windshield Wiper(s):		Intermittent Wipers	
Cab Elec./Lighting:		CCC Daytime Running Lights	
Accessories:		LED Cab Clearance, Marker & Turn Signals	
Accessories:			
Accessories:		Two-Way Radio Circuit Wiring, In Overhead Console	
Accessories:			
Accessories:			
Back-Up Alarm:		Warn or Equal 107 dB(A)	
Misc. Equipment:			
Accessories:		5lb. Fire Extinguisher, Mounted	
Accessories:		(1) One Set of Chassis Manuals	
Accessories:			
Accessories:			
Accessories:			
Accessories:			
Accessories:			
Accessories:			
Accessories:			
Accessories:			
Finish Paint:		**Color:**	**Color/Code:**
Cab:		Orange	5304548-B
Upper Cab Stripe:	No		
Lower Cab Stripe:	No		
Bumper:		Black	G2-2B1738
Bumper Stripe:	No		
Frame:		Black	G2-2B1738
Battery Box:		Black	G2-2B1738
Fuel Tank:		Alum Std Finish	
Clear Coat:	No		
Front Wheels:	2-Sided	White	PC
Rear Wheels:	2-Sided	White	PC

Standard Chassis Warranty 12 Months Unlimited Miles
Standard Frame & Crossmember Warranty - 5YR/100K Mi (pro-rated after 36 Mo/30K Mi)
Standard - 2 Year Cummins Engine Warranty
Standard - 3 Year Allison Edge II Partner Warranty
Standard - 2 Year Dana Axle Warranty

TOTAL PRICE PER VEHICLE

TAXABLE TRANSACTION NO XX YES

Requested Delivery Date:

Notes:
Batt box left side back of DEF tank and 5" lower than standard

Freight Rates Subject to a Fuel Surcharge and / or a price increase at time of delivery
Terms C.O.D Net Cash prior to Delivery

QUOTE GOOD FOR 60 DAYS FROM SUBMISSION

Now Open in Londonderry, NH!

As of Monday, February 8th, we are open in our new location at 8 Horizon Drive in Londonderry, NH!

Our Nashua, NH team has moved to Londonderry but can still be reached at 603 318 7540!

WE ARE OPEN

And proud to serve the trucking industry!

Our store hours are below. Please call for the most up to date information

MAINE		Parts	Sales	Service
PORTLAND	M-F	7AM - 5:30PM	8AM - 5PM	7AM - 5:30PM
	SAT	8AM - 12PM	8AM - 12PM	CLOSED
BANGOR	M-F	7 30AM -5:30PM	8AM - 5PM	7AM - 12AM
			8AM - 12PM	CLOSED
LIMESTONE	M-F	7AM - 5PM	N/A	7AM - 3:30PM
	SAT	7AM - 12PM		CLOSED
LEBANON	M-F	8AM - 5PM	N/A	N/A
	SAT	8AM - 12PM		

NEW HAMPSHIRE		Parts	Sales	Service
CONCORD	M-F	7:30AM - 5PM	8AM - 5PM	7:30AM - 12AM
	SAT	8AM - 12PM	8AM - 12PM	8AM - 12PM

NEW ENGLAND KENWORTH

MAINE • NEW HAMPSHIRE • VERMONT

1-877-4-BIG-RIG

(1-877-424-4744)

Family owned and operated since 1917!

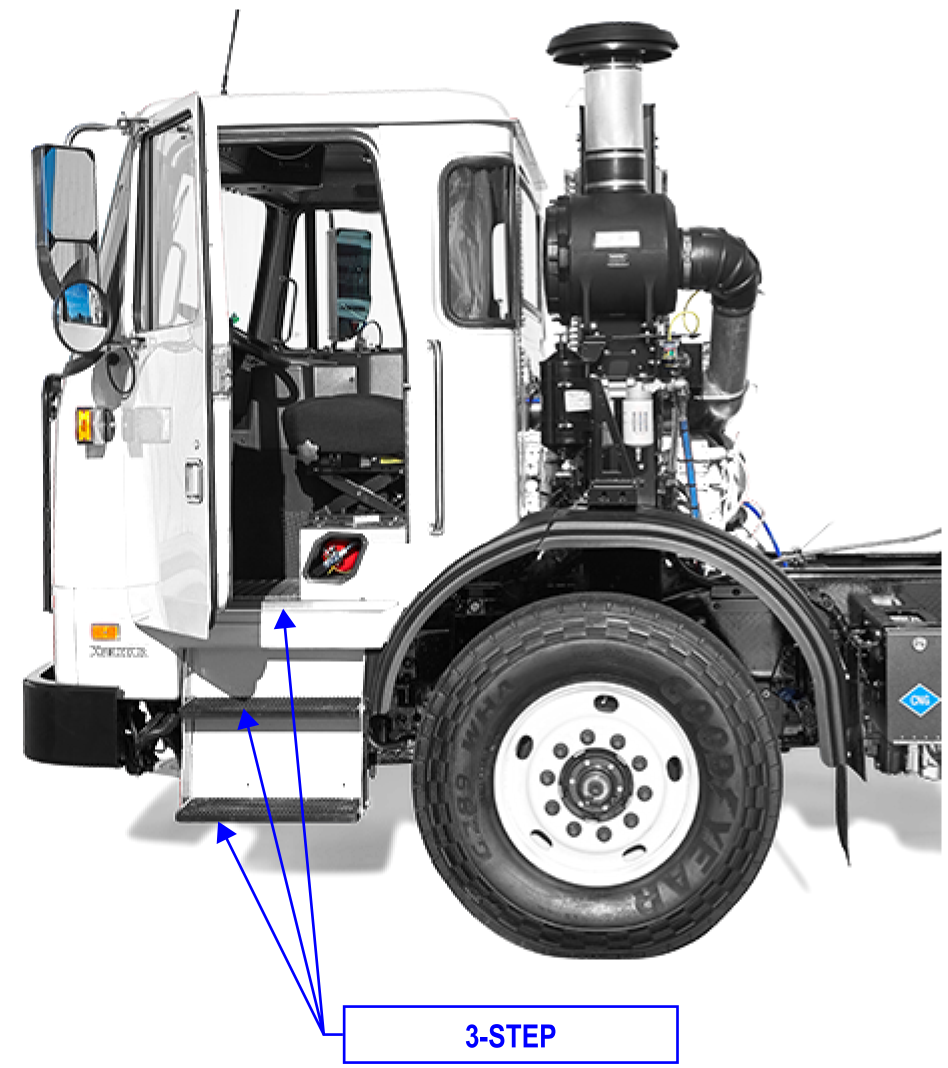
Click below for a list of our current career opportunities.

Click Here for our Current Job Listings!

We pride ourselves on being "first responders" to the trucking industry.

It is our duty to support our country and local communities by keeping trucks on the road to deliver important goods and services. Now more than ever, it is our responsibility to ensure that these deliveries reach their destinations.


1-STEP


3-STEP