

**North Carolina League of Municipality's
Request for Qualifications (RFQ)
for Audit Services for the Municipal
Accounting Services (MAS) Software and MAS
Accounting, Instruction, and Mentoring
Program (AIM) Participants with Late Audits**

Continuous Posting

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Introduction:

The North Carolina League of Municipalities is a member-driven organization representing the interests of about 550 cities and towns in this State. Through their collective efforts, League member cities and towns better serve their residents and improve quality of life.

For more than 100 years, the League has been one voice for cities and towns working for a better North Carolina. The purpose of the League has always been to promote excellence in municipal government, provide opportunities for officials to exchange ideas, to advocate for cities and towns, and to develop a "cooperative approach to all municipal problems of statewide import."

Background:

The State Budget Act of 2021 (SL 2021-180, as amended by SL 2021-189, and SL 2022-6) provided the League with two separate grants from funds provided to the State of North Carolina by the U.S. Treasury pursuant to the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319, American Rescue Plan Act of 2021 (ARP). As a result, the League received two Award Agreements from the Office of State Budget and Management (SOBM) and the North Carolina Pandemic Recovery Office (NCPRO). These funds are to be spent on governmental services. The terms of these grants dictate the disbursement of these funds by the League.

The first grant enables the League "to provide guidance and technical assistance to units of local government in the administration of funds from the Local Fiscal Recovery Fund, as established in Section 2.6 of S.L. 2021-25, and in the administration of projects funded through the State Fiscal Recovery Fund, as established in Section 2.2 of S.L. 2021-25." This grant is referred to as the Guidance and Technical Assistance Grant (NCLM-66). The second grant enables the League to provide "financial software and assistance programs for units of local government for expenses related to the COVID-19 pandemic." This is referred to as the Financial Software and Assistance Program Grant (NCLM-65). The League is working closely with NCPRO to comply with all funding requirements.

Using funds from these two grants, the League is offering two different programs under the umbrella of Municipal Accounting Services (MAS). **The first program is the Municipal Accounting Services (MAS) Software Program.** For the MAS Software Program, the League partners with Black Mountain Software (BMS) to provide a standardized municipal accounting software system to eligible municipalities. Towns that chose to participate in the MAS Software program have been assigned an Accounting Specialist that works for the League to help convert the town's accounting records to BMS software using a Uniform Chart of Accounts. The League's Accounting Specialist staff will mentor and train the town's financial staff using best practices and procedures developed by the League to help the towns be more fiscally sustainable. The target demographic for the MAS Software Program is North Carolina municipalities with populations of 5,000 or below, with approximately 60% currently being on the Unit Assistance List of the Department of State Treasurer. MAS Software participants are required, before software implementation begins, to have their accounting current with bank reconciliations up-to-date. Their most recent annual audit can still be outstanding as long as the municipality is under contract with an audit firm and work is underway. Because some MAS software participants are behind on regular accounting responsibilities and audits, the League provides an outside accounting firm to provide "catch-up" accounting services prior to software conversion. Additionally, the League will provide assistance in procuring audit services on behalf of the towns as needed. The cost of these services would be paid for by NCLM as part of the MAS Software Program.

The second program being offered by the League is the MAS Accounting Instruction & Mentorship Program. The MAS Accounting Instruction and Mentoring Program is an invitation-only pilot program that offers consultation and financial training to a group of small towns with the goal of improving their fiscal health and stability. League staff will work in a variety of ways to provide guidance that is tailored to each town's specific situation, including:

- One-on-one mentorship and small group training, both in person and virtually;
- On-demand training videos;
- Written guidance through blog posts and other publications;
- Comprehensive training manual that includes checklists, templates, and other practical tools for finance staff to use as they go about their work; and
- Designated NCLM representatives who will work with the finance staff, management, and elected officials in each town as appropriate.

Additionally, the League will provide catch-up accounting services and assistance in procuring audit services on behalf of the town as needed. The MAS Accounting Instruction and Mentoring Program is provided at no cost to the town. Towns that complete the program will be recognized for their commitment to improving their fiscal health. The NCLM is still in the planning stages for the MAS Accounting Instruction and Mentoring Program with initial roll out of the pilot in June of 2024.

Request for Qualifications

The North Carolina League of Municipalities (hereinafter called the "League") invites qualified independent auditors (hereinafter called "auditor") having sufficient governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Qualifications (RFQ) to submit their qualifications to provide audit services for MAS Software and MAS Accounting Instruction and Mentoring (AIM) towns requested by the League. The firms meeting the League's expectations for experience and audit approach will be listed on a Qualified Providers List for completing audit work for Municipal Accounting Services (MAS) towns with related fees paid for with League program funds through December 31, 2026.

If a MAS Software or MAS AIM town already has an auditor under contract to complete the late audit(s), that auditor should consider responding to this RFQ. If the current auditor is one of the awarded firms, the League may be able to cover the town's audit fees.

There is no expressed or implied obligation for the League to reimburse firms for any expenses incurred in preparing qualifications in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFQ shall govern in any resulting contract(s) unless approved otherwise in writing by the League. If there is any conflict between the LGC-205 contract required to be executed by the NC Department of State Treasurer and any specifications, terms, and conditions included with this RFQ, the LGC-205 shall govern. The bidder consents to personal jurisdiction and venue in a state court of competent jurisdiction in Wake County, North Carolina.

Type of Audit

1. Any audits completed for the MAS program towns will encompass a financial and compliance examination of the town's annual financial statements in accordance with the laws and/or regulations of the State of North Carolina, which include requirements for the minimum scope of the audit. The financial and compliance audit will cover federal, state, and local funding sources in accordance with generally accepted auditing standards; Government Auditing Standards, July 2018 or 2024 revisions and any subsequent revisions that may in effect for the years under audit; the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the State Single Audit Implementation Act; and all other applicable laws and regulations.
2. The scope of the audit and all qualifications presented should include all approved and known pronouncements through the date of submission. This includes, but is not limited to, the Governmental Accounting Standards Board (GASB) statements and Government Auditing Standards. Although some pronouncements will not be in effect until after the first year of the audit, estimates for future years should include pronouncements that will become effective during that contract period. The audit firm will be expected to advise appropriate League and town staff on the applicability of accounting and reporting standards as they become effective.
3. The financial audit opinions for the MAS Program towns will cover the financial statements for the governmental activities, the business-type activities, each major fund, discretely presented component units (as applicable) and the remaining fund information, which collectively constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation, but will be presented as additional analytical data. This supplemental information, as required by GASB 34, will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The auditor shall express an opinion on the budgetary comparison information for the General Fund, annually budgeted major and special revenue funds. An opinion will not be given on the Management Discussion and Analysis.

The working papers shall be retained and made available upon request for no less than five years from the date of the audit report (longer if required by funding or oversight agencies).

4. The audit also will include the following:
 - a. Pre-planning conference with the town Finance staff where both the auditor and Finance staff discuss their expectations of the audit.
 - b. Interim audit work prior to June 30th and/or prior to final close for the late years' audits.
 - c. Within 45 days of presentation to the LGC, attendance at the MAS towns' Board of Commissioners/Aldermen/Town Council meetings for presentation of the financial statements by leader of the audit staff with comments and potential questions from the Board.
5. The audit should encompass all funds and entity-wide activities as reported in the towns' financial statements for most recently completed audit as of June 30 and any additional funds or entity-wide activities that may be added subsequent to that date.

6. If required, the audit firm will issue a management letter to the Board of Commissioners for the towns after completion of the audit and assist management in implementing recommendations, as is practical. League staff may also be able to provide accounting assistance and mentoring to the towns that will help the town implement the auditor's recommendations. Any management letter should also be addressed to the Finance Officer and the League's staff so they will be aware of and can work to address the internal control or accounting improvements that could be provided based on the audit staff's observations during their fieldwork. The content of the letters must be discussed with the Manager, Mayor and Finance Officer prior to issuance to make sure they are aware of the contents and understand recommended next steps.

7. The award of audit contracts to the late reporting towns will be completed after the towns' records are brought up to date; the financial statements are prepared; and information required by a generic Prepared by Client (PBC) listing is completed. Early on, the League's staff will work collaboratively with the town's financial staff and any other contractors, such as accountants and bookkeepers, to help the town prepare for the annual audit. If needed, the League will procure the services of one of our contracted catch-up accounting firms to get the financial records ready for audit. If the town also needs assistance preparing financial statements, the town's catch-up accounting firm may provide that service as well. The League's staff also will guide the town staff in gathering the information needed for a generic Prepared by Client (PBC) list needed for audits.

As this initial preparation work is nearing completion, League staff will provide the town with a Qualified Providers List that are able to provide audits for the town. League staff will work collaboratively with the town staff to help them gather the information the prospective auditor will need to quote the audit fees for the specific town. After receiving the informal proposals, the town and the League will select the audit firm to complete the town's delinquent audits based on availability and price. (Qualifications were established earlier in the process.)

Once an audit firm has been selected the town and the firm will complete the LGC-205 "Contract to Audit Accounts" for the oldest outstanding audit. Also, the firm, the town, and the League will need to develop and sign an engagement letter and an amended Memorandum of Agreement (MOA) in the format requested by the League. Once these documents are completed, the audit work can begin. Amounts invoiced for audit work initiated prior to completion of the LGC-205, the amended MOA, and the engagement letter will not be honored. A separate LGC-205 Contract must be completed for each audit year per LGC requirements; however, the Engagement Letter and the amended Memorandum of Agreement will cover the town's audit work and related fees to catch the town up through the end of December 31, 2026. No additional documents will need to be completed for the League unless the town and/or the firm decide to terminate the audit contract as allowed by the LGC-205 annual process.

8. If the League and town require the auditor's guidance or input on the completion of certain schedules/documents as to proper format and content, so that they can be used in the audit process as well as inclusion in the town's financial statements, they will engage with the audit firm. Guidance may be required for new note disclosures, all outstanding and effective authoritative standards and other reporting requirements at June 30 year-end. Cost for providing these services should be included in the auditor's base fee quote and will not be considered extra for additional billings. In cases, however, where services requested would require a more in-depth scope and require work significantly above the original fee quote, such additional fees must be negotiated prior to commencement of work.

Auditor Requirements

The audit firm is considered to be an independent contractor and will be wholly responsible for the services and the supervision of its own employees and permitted sub-contractors.

The town will schedule a planning meeting with the audit firm, virtual or in-person, to share the status of current work and determine any additional schedules or information that the town will be responsible for providing. Estimated timeframes will be established and audit fieldwork will be planned. Adequate notification will be given prior to any changes in estimated times.

The Town's audit engagement must be conducted in accordance with Generally Accepted Auditing Standards (GAAS); Government Auditing Standards, 2018 and 2024 revisions, issued by the Comptroller General of the United States; and if applicable, the U. S. Office of Management and Budget's (OMB) Uniform Guidance and, if applicable, the State Single Audit Implementation Act, and any other applicable procedures for the audit of a local government's financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). By accepting this engagement, the Auditor warrants that he has met the requirements for a peer review and continuing education as specified in Government Auditing Standards. **The Audit Firm must provide a copy of its most recent peer review report with its submission. To be considered for this work, the Audit Firm must not have anything less than a "pass" peer review.**

Financial Records Catch-Up and Statement Preparation

The MAS towns that will be eligible for audit funding will be at least one year behind in their audits. Their accounting records may not be current and the towns may need help preparing for the year end audit. Once the towns' books are current, the town staff or a Catch-Up accounting firm will prepare all standard year-end accruals and other adjusting journal entries for the year being audited. The Catch-up Accounting/Financial Statement Preparer will prepare the government wide year-end adjusting journal entries as well as any necessary entries to allocate the state pension balances. If the town has Other Post- Employment Benefits, then the OPEB entries necessary will be provided by the Catch-up Accounting/Financial Statement Preparer. The Town shall designate an individual, such as the Finance Officer or a board member, with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. The Catch-Up Accounting firm under contract with the town may be designated by the town as the SKE; however, League staff may not be the designated SKE for a town. The town's management is ultimately responsible for the preparation and fair presentation of the financial statements, which includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements. However, most of the MAS towns will need the assistance of the Financial Statement Preparer for the preparation of the Basic Financial Statements, supplementary information and compliance reports. Depending on the town's skillset, they may need assistance preparing the MD&A. A preliminary draft of the audit and required adjusting journal entries must be submitted to the town to allow ample time for the review and corrections before the report is sent to the Local Government Commission. The Finance Officer and the League will return the draft to the Financial Statement Preparer with proposed revisions within ten (10) working days. The financial statement preparer will be ultimately responsible for the preparation, typing, proofing, printing, and copying of the Basic Financial Statement, supplementary information and all applicable compliance reports.

Once their audits are current, the League will use checklists developed by their staff to provide a structure for towns to use to complete their own accounting work daily, weekly, monthly, and yearly

to grow the towns towards year end audit readiness. The League staff will provide the towns' finance officers with practical guidance and mentoring that will help them maintain their books throughout the fiscal year. If towns need to continue to procure the services of a third-party contractor to complete their books, then the League will help each town monitor the contract and learn to manage the data provided to make sure they utilize the services well. Finance Officers will contact their auditing firms in February each year to plan interim fieldwork dates for late May or early June. Year-end fieldwork will be planned in May for mid-August through late September. With the collaborative work of the town, the League and the Catch-Up Accounting/Financial Statement Preparer, the town's post-closing trial balance will be completed on or before September 30th. The town's Finance Officer will expect a PBC listing of requested information needed for the audit at the initial planning meeting, periodic and timely updates during the audit, as well as an exit conference prior to the completion of fieldwork to help them understand any audit findings or Financial Performance Indicator of Concerns (FPICs).

Once audits are caught up and timely, the timing of the drafts and reviews should insure final completion of the Financial Statements by the annual October 31st deadline.

Meeting LGC deadlines is a high priority for the League's MAS programs. The Catch-Bookkeeper bookkeeper/Financial Statement Preparer will prepare an electronic draft of the financial statements by mid-October. The auditor will need to communicate all recommendations, revisions and suggestions for improvement to the Finance Director, Catch-Bookkeeper bookkeeper/Financial Statement Preparer and League staff. The Finance Director and/or the town's SKE will complete the review of the comments as expeditiously as possible. League staff will assist with review if needed.

The auditor will complete and submit the necessary Single Audit information to the Federal Audit Clearinghouse on behalf of the town. The auditor is also responsible for completing the required Data Input Worksheet to the LGC website at [Submitting Your 2024 Audit | NC Treasurer](#), (or other year as appropriate) obtaining the Finance Officer's review and certification signature, and submitting the data electronically with the final Audit report as a text-based PDF file to the State & Local Government Financial Division when (or prior to) submitting the final invoice for audit services rendered to the Commission.

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and amended LGC- 205 contract and Memorandum of Agreement will need to be approved by the governing board and the League, respectively. The amended LGC-205 contract will be forwarded to the staff of the LGC for approval.

Either the manager or partner of the audit staff is required to attend a public meeting of the Board of Commissioners to present the audit report within 45 days of submitting the report to the Local Government Commission (LGC). If the self-reported audit data in the Data Input Worksheet reveals any Financial Performance Indicators of Concern (FPIC), the auditor must notify the town that they are required to submit a response to the LGC within 60 days of the audit presentation. The LGC reporting requirements are posted on their website [Financial Performance Indicators and Responses to the LGC | NC Treasurer](#). The Finance staff will coordinate the board presentation date and time of the meeting, typically held in late October or early November following the audit completion.

Audit Contract: Period & Payment of Audit Fees by the League

The League intends to continue the funding relationship with auditing firms through December 31, 2026, which is the final date for the federal funds used to run the program. The required current revision of the form “Contract to Audit Accounts” (form LGC-205) can be located [here](#) on the LGC website and is required to be completed; however, the auditor and the town will also execute an engagement letter and League legal documents that include additional terms not addressed in the LGC-205. The LGC-205 audit contract must be approved by the staff of the Local Government Commission and invoices for audit work must be approved by the LGC before the League will pay for audit work. Interim or progress billings for audit services must be marked “Approved by the LGC” before the invoice will be paid by the League. The League will rely on the LGC approval of up to 75% of the total fee prior to submission of the final audited financial statements to the staff of the Local Government Commission. The League will pay the final 25% of the audit fees (the “final invoice”) when the financial statements, single audit (if applicable), management letter and any required amended contract (if applicable) have been reviewed or approved by the LGC and the final invoice is approved by the LGC.

This RFQ only covers audit related work. Requests for payment related to any catch-up accounting, or financial statement preparation, or financial assessments may be covered by other League Request for Proposals (RFPs) but are not applicable to this RFQ.

Description of Selection Process

Submission of Questions Concerning RFQ

After the RFQ is issued, all communications between the League and prospective Auditors regarding this RFQ shall be in writing. Any inquires, requests for interpretation, technical questions, clarification, or additional information shall be directed to **Ruby Klein by emailing rklein@nclm.org**. Questions and responses affecting the RFQ or related scope of the services will be provided to Auditors by issuance of an Addendum which will be posted to the League’s website at [Request for Qualifications \(nclm.org\)](#). This information will also be emailed to all audit firms who have submitted their intent to bid and contact information. **All questions shall be received no later than 5:00 P.M., Wednesday, April 24, 2024.**

Bidders may not have communications, verbal or otherwise, concerning this RFQ with any League personnel or officials, other than the persons listed in this section.

Potential respondents should email rklein@nclm.org to acknowledge receipt of the RFQ and to inform the League of their intent to respond. Provide the name, title, address, telephone and email address of the individual who can address inquiries related to this RFQ.

Qualifications must be submitted in two sections and must be physically signed by an authorized representative of the Audit firm. The first section will be comprised of the audit firm’s prior experience and qualifications of its personnel in performing governmental audits. The second section will consist of hourly rates and travel-related costs. League staff will evaluate the auditor/firm on educational and technical qualifications. The firms meeting the League’s expectations for experience, peer review status, and timeliness of work will be listed on the Qualified Providers List to complete late audit work for Municipal Accounting Services (MAS) towns with related fees paid with League program funds.

Please keep in mind that cost, while an important factor will not be a sole determining factor. Unusually low bids that are obviously out of line with other bidders or are significantly lower than out current fees will raise concern. The lowest bid will not automatically be awarded preferential consideration.

The League reserves the right to reject any or all bids, waive technicalities, and to be the sole judge of suitability of the services for its intended use and further specifically reserve the right to make the award in the best interests of the League and the MAS towns included in the programs.

Failure to respond to any requirements outlined in the RFQ, or failure to enclose copies of the required documents, may disqualify the bid. Firms must be registered with the North Carolina State Board of CPA Examiners.

Section 1 - Profile of the Firm

[Note: Copy and Paste this list into your response document and provide answers as requested.]

The first section should address the requested information below. The corresponding responses should begin with the number below for the requested information.

1. Indicate the Audit firm's North Carolina office location(s) that will handle the audit(s).
2. Indicate what part(s) of the state the firm would be willing to travel to. If your firm cannot work across the whole state, what counties would you be able to cover?
3. If your firm is added to the Qualified Providers List, what number of audits would you estimate that the firm is able to complete for the program?
4. Indicate the number of people (by experience level) located within the Audit firm that will handle the audit(s) and their expected position in the audit(s).
5. Provide a list of the audit firms' current and prior government audit clients, indicating the type(s) of services performed and the number of years served for each.
6. Indicate the experience of the firm in providing additional services to government clients by listing the name of each government, the type(s) of service performed, and the year(s) of engagement.
7. Describe the staffs' relevant experience and education with the new GASBS reporting requirements, seminars and courses attended within the past three years. Courses in governmental accounting and auditing should be clearly communicated.
8. Describe the professional experience of assigned individuals in auditing relevant government organizations, programs, activities, or functions (e.g., Water/Sewer service functions).
9. Describe any specialized skills, training, or background in public finance of assigned individuals. This may include participation in State or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.

10. Provide names, addresses, and telephone numbers of personnel of current and prior governmental audit clients who may be contracted for a reference.
11. Describe the firm's Statement of Policy and Procedures regarding Independence under Government Auditing Standards (Yellow Book), 2018 or 2024 Revision (as applicable). Provide a copy of the firm's Statement of Policy and Procedures.
12. Is the firm adequately insured to cover claims? Describe liability insurance coverage arrangements.
13. Describe any regulatory action taken by any oversight body against the proposing audit organization or local office.
14. Comment on your knowledge of and relationship with the NC Local Government Commission and the University of North Carolina School of Government in Chapel Hill.
15. Describe your audit organization's participation in AICPA sponsored or comparable quality control programs (peer review). **Provide a copy of the firm's current peer review.**

Section 2 – Audit Approach

The RFQ responses should include completed cost estimates information in a separate, sealed envelope marked – “Cost Estimate.” The League will evaluate the qualifications of all firms submitting Qualifications before considering the Cost Estimates. Cost Estimates will be used by the League for comparison purposes only. Firms will actually bid on the towns' audits as each town becomes ready for audit. Refer to Section 7 of this document for actual town contracting process. When providing the estimates, please consider:

1. The type of audit program used (tailor-made, standard government, or standard commercial).
2. What percentage of the audit fieldwork will be completed remotely and what percentage is completed onsite?
3. The use of statistical sampling.
4. The use of automated processes and internal control testing methods
5. The use of computer audit specialists.
6. The organization of the audit team and the approximate percentage of time spent on the audit by each member.
7. The information that will be contained in the management letter.
8. The assistance expected from the government's staff, if other than outlined in the RFQ.
9. What hourly and travel costs using the format on page 13 of this document for the calendar years through December 31, 2026.

- 1) Audit firm personnel costs – Itemize the following for each category of personnel (partner, manager, senior, staff accountants, clerical, etc.) with the different rates per hour. Please include the total cost for each category of personnel and the total for all personnel costs.
- 2) Travel – itemize transportation and other travel costs separately.
- 3) Cost of supplies and materials – itemize.
- 4) Other costs – completely identify and itemize. If applicable, note your method of determining increases in audit costs on a year-to-year basis
- 5) Please list any other information the firm may wish to provide.
- 6) Please include the Summary of Audit Costs Sheet with your submittal. Please Copy and Paste Page 13 into your Response Document. Please submit it in a separately sealed envelope or in a second electronic file.

Time Schedule for Awarding the RFQ – Please note this is a continuous posting until June 30, 2026. All firms that submit on or before that date will be considered.

RFQ Release Date	November 15, 2024
Pre-Qualification Teams Meeting	As needed
Deadline for RFQ Questions *	NA
Questions to be Answered No Later Than	Within 5 business days of receipt
Deadline for Receipt of Qualifications **	June 30, 2026

*All questions should be directed to **Ruby Klein at rklein@ncilm.org**.

** Qualifications can either be submitted electronically to **Ruby Klein at rklein@ncilm.org** or on paper **by June 30, 2026 no later than 3 pm**. Envelopes containing qualifications on hard copy paper should be clearly identified on the front with the words “RESPONSE TO RFQ FOR AUDIT SERVICES”.

- Please note your email should include two separate pdf attachments for Sections 1 and 2 above.
- Envelopes should include Three copies of the bound submission (clearly separating Sections 1 and 2) should be delivered to: **Ruby Klein** at NC League of Municipalities, 434 Fayetteville Street, Suite 1900, Raleigh, NC 27601.

The League reserves the right to request additional information deemed necessary to aide in the selection process.

The evaluation and selection criteria and process contained in this RFQ will be used by the Review Committee, consisting of the various MAS staff and management. The League will execute a Consulting Agreement with the Prospective Auditing Firms that are selected.

Cost Estimate: Hourly Personnel Costs and Travel Costs for Comparison

1. Audit Firm Personnel Costs – Hourly, assuming completed post-closing trial balance, draft financial statements, and Prepared by Client (PBC) List:

- a. Partner \$ _____
- b. Manager \$ _____
- c. Senior \$ _____
- d. Staff Accountants \$ _____
- e. Clerical \$ _____

2. Travel Costs:

- a. Transportation Per Policy
- b. Other Travel Costs Per Policy

3. Other Costs Identify and Itemize. If applicable, note your method of determining increases in audit costs on a year-to-year basis, per policy.

FIRM:	Primary Contact:
Address:	Telephone:
	E-mail:
	Date: