

**EMERGENCY RESOLUTION NO. 13-2021**

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A MODIFICATION AGREEMENT BY AND BETWEEN THE CITY OF MONROE AND CLARK, SCHAEFER, HACKETT & CO. AND DECLARING AN EMERGENCY.

WHEREAS, through the adoption of Resolution No. 45-2019, Council authorized a five year extension agreement for the annual audit; and

WHEREAS, federal law requires that entities that receive \$750,000 or more in federal funding have an additional independent audit on the receipt and use of these funds; and

WHEREAS, the City received \$937,266 in CARES Act funding; thereby causing an increase in the cost of audit services.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

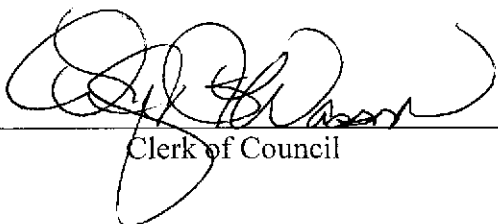
SECTION 1: The City Manager is authorized to enter into a modification agreement by and between the City of Monroe and Clark, Schaefer, Hackett & Co. pursuant to the terms and conditions set forth on Exhibit "A" attached hereto and made a part hereof.

SECTION 2: This measure is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and further for the reason that the audit team is scheduled to begin the annual audit near March 15, 2021. Therefore, this measure shall take effect and be in full force from and after its passage.

PASSED: February 23, 2021

ATTEST:

APPROVED:

  
\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Mayor



# Auditor of State of Ohio

## MODIFICATION AGREEMENT

This Agreement between **Auditor of State Keith Faber** (Auditor), **City of Monroe, Butler County** (Public Office), and **Clark, Schaefer, Hackett & Co.** an independent public accountant (IPA), modifies an existing agreement between these parties as identified in SECTION I below and incorporated herein by reference. These parties agree to abide by all terms and conditions of the original agreement, except as specifically identified in Section II below, and that **no remuneration will be granted in relation to work performed under this modification prior to the execution of this Agreement by all parties.**

### SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP	Hamilton-Butler Cities Pool		
Original Contract Period	01/01/2014 To: 12/31/2018		
Date RFP was issued	01/05/2015	Date MOA Executed	03/11/2015
Public Office Contact	Karen R. Ervin, Director of Finance	E-mail	ervink@monroeohio.org
IPA Contact	Kerry Roe	E-mail	kroe@cshco.com

### SECTION II – MODIFICATION INFORMATION

**Modifications are only appropriate for engagement services that were not known at the time of the original proposal and could not have reasonably been anticipated by the parties during the bid process.** The hourly rate for modified services should not exceed the hourly rate originally proposed by the IPA firm. If multiple engagement periods are involved with this modification, contact the regional representative noted in the RFP for further instructions.

**Fiscal Period Impacted by this Modification:** From 01/01/2020 through 12/31/2020

**IPA Engagement Due Date:** 06/30/2021

Category (check all that apply):

<input type="checkbox"/>	Change in Accounting or Auditing Standards	<input type="checkbox"/>	Change in Laws or Regulations
<input checked="" type="checkbox"/>	Change in Scope	<input type="checkbox"/>	Change in IPA Report Due Date
<input type="checkbox"/>	Other:		

**NOTE: If the Modification is the result of a Change in Scope from a full audit to an AUP, a breakdown of budgeted hours for the AUP engagement is required to be submitted with the Modification Agreement for approval. The Breakdown of Budgeted Hours form in Appendix A must be completed for AUP engagements.**

Explanation for Modification (include any additional reports required):

The City expended more than \$750,000 of federal awards in 2020 and thus, is subject to a Single Audit performed in accordance with the Uniform Grant Guidance

**SECTION II – MODIFICATION INFORMATION (Continued)**

Impact on Cost:	HOURS	RATE	COST	Subcontractor Cost Impact
Original Contract for Impacted Period	350.0	\$71.00	\$24,850	\$0
Previous Modification(s)	0.0	\$71.00	\$0	\$0
Current Modification for Impacted Period	60.0	\$71.00	\$4,260	\$0
New Contract Total for Impacted Period	410.0	\$71.00	\$29,110	\$0

**SECTION III – RECITALS/APPROVAL**

Due to the need for a contract modification, as stated in SECTION II above, the parties with intent to be legally bound agree as follows:

1. IPA shall, in the performance of its engagements related to the Public Office for the fiscal period set forth in the original Contract, previous Modification Agreements, and in this Agreement, perform all engagement work as set forth in the original Memorandum of Agreement, previous Modifications Agreements and in this Agreement;
2. In consideration of the modification to the engagement work documented herein, the Public Office shall make payment to the IPA as set forth in the original Memorandum of Agreement, as modified in SECTION II of this agreement above;
3. The performance of the engagement work provided for in this Agreement, and all related payments provided for herein, shall in all respects be subject to the terms and conditions set forth in the original Contract;
4. Should this modification cause the total hours of the contract to exceed the threshold established for use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Subcontractor:

5. Should this modification involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other subcontractor with respect to this Agreement will be:

Subcontractor:

Address:

In the event of any conflict or inconsistency between the provisions of this Agreement and the parties' prior contract, the provisions of this Agreement shall control in all respects.

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

**Kerry Roe (Clark, Schaefer, Hackett & Co.)**

[IPA Firm]

02/05/2021

Date

Legislative Authority or Designee for Public Office

Date

Auditor of State

Date