

**CITY OF PALMER  
ACTION MEMORANDUM NO. 13-069**

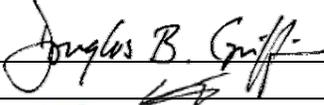
**Subject:** Authorize the City Manager to Award and Negotiate a Two Year Contract for Professional Audit Services With BDO USA, LLP

**Agenda of: September 24, 2013**

**Council Action:** Authorized \_\_\_\_\_

**Approved for presentation by:**

City Manager  
City Attorney  
City Clerk

  
\_\_\_\_\_  
  
\_\_\_\_\_

**Certification of Funds:**

Total amount of funds listed in legislation:	\$ _____ 0
This legislation (√):	
_____ Has no fiscal impact	
Creates:	
_____ A negative fiscal impact in the amount of:	\$ _____
_____ A positive fiscal impact in the amount of:	\$ _____
√ _____ Funds are budgeted.	
Funds are budgeted from this (these) line item(s):	
a) ➤ Various accounts (2013 Budget)	\$ _____
b) ➤	\$ _____
a) Funds originally budgeted in line item :	\$ _____
Difference in budgeted funds:	\$ _____
b) Funds originally budgeted in line item :	\$ _____
Difference in budgeted funds:	\$ _____
√ _____ Funds are not budgeted.	
Budget amendment required in the total amount of:	\$ _____
Affected line item(s):	
➤ Various accounts part of 2014 budget process	\$ _____
➤ Various accounts part of 2015 budget process	\$ _____
➤	\$ _____
_____ General fund unassigned balance (after budget modification)	\$ _____
_____ Enterprise unrestricted net position (after budget modification)	\$ _____
Director of Finance signature certifying funds:	 _____

**Summary statement:** Pursuant to Section 3.21.170 of the City Code, a Request of Proposals for professional audit services was issued on August 11, 2013.

The City received three responses by the admission deadline of September 4, 2013 at 2 P.M. The respondents were Altman, Rogers & Company, BDO USA, LLP (formerly Mikunda Cottrell) and Talbot, Korvola & Warwick LLC.

The evaluation committee consisted of the Finance Director, the Controller and the Community Development Director. The evaluation process was based on three sets of criteria: 1) Mandatory Elements which included independent entity, licensed to practice in Alaska, submission of last external quality control review report and no conflict of interest 2) Technical Quality which included expertise and experience, audit approach and report format 3) Total cost of audit service. A maximum point system was used for each set of criteria.

<u>Audit Firm</u>	<u>Total Points Scored</u>
Altman, Rogers & Company	404
BDO USA, LLP	411
Talbot, Korvola & Warwick LLC	365

In the best interest of the City, the audit committee recommends authorizing the City Manager to award the City's professional audit services to BDO USA, LLP.

**Administration recommendation:** Approve action memorandum 13-069.