



# Board of County Commissioners Agenda Request

2N  
Agenda Item #

**Requested Meeting Date:** February 28, 2017

**Title of Item:** 2015 State Audit Clarification

<input type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input checked="" type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing*
<i>*provide copy of hearing notice that was published</i>		

<b>Submitted by:</b> Patrick Wussow	<b>Department:</b> Administration
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<b>Presenter (Name and Title):</b>	<b>Estimated Time Needed:</b>
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**Summary of Issue:**

At the November 8, 2016 County Board meeting staff presented quotes for 2017 & 2018 annual audits. The Office of the State Auditor (OSA) cost was incorrectly noted at \$85,917.00 for the 2015 audit. Staff later learned the correct amount was \$68,628.00

At the request of Greg Hierlinger of the State Auditor's Office, we are providing this information to the Board for clarification.

Attached, please find the quotes presented at the November 8, 2016 County Board meeting. Please note that even when presenting the correct amount paid to the (OSA) for the 2015 audit, all quotes received from other firms were lower than the OSA cost for the 2015 audit.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
No action requested. Informational only.

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

What is the total cost, with tax and shipping? \$

Is this budgeted?  Yes  No Please Explain:

### Aitkin County Annual Audit - Quote Tabulations

	2017 Financial Statement Audit	2017 Single Audit	2017 Reimbursable Expenses	2017 Total	2018 Financial Statement Audit	2018 Single Audit	2018 Reimbursable Expenses	2018 Total	2017/2018 Grand Total	Notes
<b>CliftonLarsonAllen - Doug Host</b>	\$46,000.00	\$6,000.00	\$0.00	\$52,000.00	\$47,600.00	\$6,200.00	\$0.00	\$53,800.00	<b>\$105,800.00</b>	See Pg. 54 for add'l details
<b>BerganKDV - Steve Wischmann</b>	\$36,000.00	\$7,500.00	\$750.00	\$44,250.00	\$37,000.00	\$7,500.00	\$750.00	\$45,250.00	<b>\$89,500.00</b>	See Pg. 22 for add'l details
<b>Baker Tilly - Ryan Engelstad</b>	\$54,500.00	\$8,250.00	\$2,000.00	\$64,750.00	\$56,000.00	\$8,500.00	\$2,000.00	\$66,500.00	<b>\$131,250.00</b>	See Pg. 14 - offer 1st yr discount
<b>ABDO, EICK &amp; MEYERS Andrew K. Berg</b>	\$43,500.00	\$6,000.00	\$0.00	\$49,500.00	\$44,800.00	\$6,200.00	\$0.00	\$51,000.00	<b>\$100,500.00</b>	Single Audit #s may vary
<b>Eide Bailly LLP - James Ford</b>	\$43,000.00	\$6,000.00	\$0.00	\$49,000.00	\$44,250.00	\$6,250.00	\$0.00	\$50,500.00	<b>\$99,500.00</b>	Quotes reflect 2016 & 2017
<b>Redpath CPAS - P. Moeller</b>	\$33,000.00	\$5,000.00	\$1,000.00	\$39,000.00	\$34,000.00	\$5,150.00	\$1,025.00	\$40,175.00	<b>\$79,175.00</b>	Add'l to prepare finance statements
<b>Office of State Auditor Chuck Kandel</b>										None received

**Note:**

2015 State Auditor's  
Audit - \$85,917.00\*\*

**\*\* Correct amount =  
\$68,628.00**