

Sponsor: Committee of the Whole
This is not a Revision to the Codified Ordinances

CITY OF AURORA
OHIO

ORDINANCE 2025-090

INTRODUCED BY: Scott Wolf

SECONDED BY: Brad Duguay

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO A MODIFICATION AGREEMENT, SUBSTANTIALLY IN THE FORM ATTACHED HERETO, INCREASING THE NOT TO EXCEED AMOUNT FROM \$34,000.00 TO \$36,000.00 WITH JAMES G. ZUPKA, CPA FOR THE COMPLETION OF THE CITY'S 2024 FINANCIAL AUDIT, TAKING THE NECESSARY FUNDS FROM THE GENERAL FUND (01) AND DECLARING AN EMERGENCY IN ORDER TO TIMELY RESPOND TO THE AUDITOR OF STATE'S OFFICE

WHEREAS, the city has been utilizing the auditing services of James G. Zupka, CPA, Inc., which is a firm approved by the Ohio State Auditor; and

WHEREAS, the city desires to enter into a modification agreement, substantially in the form attached hereto, with James G. Zupka, CPA, increasing the not to exceed amount from \$34,000.00 to \$36,000.00 for the completion of the city's 2024 financial audit; and

WHEREAS, City Council hereby authorizes the Mayor to enter into the modification agreement, substantially in the form attached hereto; and

WHEREAS, the necessary funds shall be taken from the General Fund (01);

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Aurora, State of Ohio, that:

Section 1. City Council hereby authorizes the Mayor to enter into a modification agreement, substantially in the form attached hereto, with James G. Zupka, CPA, Inc., increasing the not to exceed amount from \$34,000.00 to \$36,000.00 for the completion of the city's 2024 financial audit.

Section 2. The necessary funds shall be taken from the General Fund (01).

Section 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4. This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of this municipality, and for the further reason in order to timely respond to the Auditor of State's office. Wherefore, provided it receives an affirmative vote of six or more of the members elected to this Council, this Ordinance shall take effect and be in force immediately upon its passage by Council and approval of the Mayor; otherwise, it shall take effect and be in force after the earliest time provided by law.

Adopted: June 9, 2025Approved: June 10, 2025Effective: June 10, 2025By: Ann H. Womer, Mayor

Ann Womer Benjamin, Mayor

Attest:

Approved as to legal form by:

Marie Lawrie
Marie Lawrie, Clerk of CouncilDean DePiero
Dean DePiero, Director of Law**CERTIFICATE OF POSTING**

I, Marie Lawrie, do hereby certify that I am the duly appointed and acting Clerk of Council of the City of Aurora, Ohio, and that the foregoing Ordinance was published in the City of Aurora as required by law by posting a true and exact copy thereof at the six (6) public posting places as established by Ordinances 1976-10 and 1992-107 and amended by Ordinances 1998-76, 2000-74, and 2014-078.

- 1) City Hall
- 2) Heinen's Grocery Store, Barrington Town Square
- 3) Fire Station No. 2
- 4) Aurora Memorial Library
- 5) U.S. Post Office, Village Commons Shopping Center
- 6) City Website

Such posting was for a period of fifteen (15) days commencing on the 10 Day ofJune, 2025.Signed this 10 Day of June, 2025.Marie Lawrie
Clerk of Council
City of Aurora

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2025-090



Auditor of State of Ohio

MODIFICATION AGREEMENT

This Agreement between Auditor of State Keith Faber (Auditor), City of Aurora, Portage County (Public Office), and James G. Zupka, CPA, Inc. dba Zupka & Associates 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	City of Aurora	
Original Contract Period	01/01/2024 To: 12/31/2024	
Date RFP was issued	08/02/2024	Date MOA Executed 08/26/2024
Public Office Contact	Tim Clymer, Finance Director	E-mail clymert@auroraoh.com
IPA Contact	James Dougherty	E-mail kdougherty@zupkacpa.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 01/01/2024 through 12/31/2024

IPA Engagement Due Date: 06/30/2025

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 2024 audit for the City of Aurora was bid as a non-single audit, however, the City expended in excess of \$750,000 during 2024 and requires 2 programs to be tested as major. We are requesting an additional 60 hours to perform the additional testing required for 2 major programs.

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SECTION II – MODIFICATION INFORMATION (Continued)

Impact on Cost:	HOURS	RATE	COST	Subcontractor Cost Impact
Original Contract for Impacted Period	390.0	\$79.00	\$30,810	\$0
Previous Modification(s)	0.0	\$79.00	\$0	\$0
Current Modification for Impacted Period	60.0	\$79.00	\$4,740	\$0
New Contract Total for Impacted Period	450.0	\$79.00	\$35,550	\$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 signed this agreement.

Kyle Dougherty (James G. Zupka, CPA, Inc. dba Zupka & Associates)

[IPA Firm]

05/12/2025

Date

Legislative Authority or Designee for Public Office

Date

Auditor of State

Date

Sponsor: Committee of the Whole
This is not a Revision to the Codified Ordinances

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2025-090

CITY OF AURORA
OHIO

ORDINANCE 2024-116

INTRODUCED BY: John J. Kudley, Jr.

SECONDED BY: John Lutz

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN EXTENSION AGREEMENT, SUBSTANTIALLY IN THE FORM ATTACHED HERETO, IN AN AMOUNT NOT TO EXCEED \$34,000.00 WITH JAMES G. ZUPKA, CPA, TAKING THE NECESSARY FUNDS FROM THE GENERAL FUND (01) AND DECLARING AN EMERGENCY IN ORDER TO TIMELY RESPOND TO THE AUDITOR OF STATE'S OFFICE

WHEREAS, the city has been utilizing the auditing services of James G. Zupka, CPA, Inc., which is a firm approved by the Ohio State Auditor; and

WHEREAS, the city desires to enter into an extension agreement, substantially in the form attached hereto, with James G. Zupka, CPA, in an amount not to exceed \$34,000.00; and

WHEREAS, City Council hereby authorizes the Mayor to enter into the Extension Agreement, substantially in the form attached hereto; and

WHEREAS, the necessary funds shall be taken from the General Fund (01);

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Aurora, State of Ohio, that:

Section 1. City Council hereby authorizes the Mayor to enter into an Extension Agreement, substantially in the form attached hereto, with James G. Zupka, CPA, Inc., in an amount not to exceed \$34,000.00.

Section 2. The necessary funds shall be taken from the General Fund (01).

Section 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4. This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of this municipality, and for the further reason in order to timely respond to the Auditor of State's office.

Wherefore, provided it receives an affirmative vote of six or more of the members elected to this Council, this Ordinance shall take effect and be in force immediately upon its passage by Council and approval of the Mayor; otherwise, it shall take effect and be in force after the earliest time provided by law.

Adopted: August 12, 2024 Approved: Aug. 17, 2024
Effective: August 17, 2024 By: Ann Womer Benjamin
Ann Womer Benjamin, Mayor

Attest:

Marie Lawrie
Marie Lawrie, Clerk of Council

Approved as to legal form by:

Dean DePiero
Dean DePiero, Director of Law

CERTIFICATE OF POSTING

I, Marie Lawrie, do hereby certify that I am the duly appointed and acting Clerk of Council of the City of Aurora, Ohio, and that the foregoing Ordinance was published in the City of Aurora as required by law by posting a true and exact copy thereof at the six (6) public posting places as established by Ordinances 1976-10 and 1992-107 and amended by Ordinances 1998-76, 2000-74, and 2014-078.

- 1) City Hall
- 2) Heinen's Grocery Store, Barrington Town Square
- 3) Fire Station No. 2
- 4) Aurora Memorial Library
- 5) U.S. Post Office, Village Commons Shopping Center
- 6) City Website

Such posting was for a period of fifteen (15) days commencing on the 19 Day of August, 2024.

Signed this 19 Day of August, 2024.

Marie Lawrie
Clerk of Council
City of Aurora

OHIO AUDITOR OF STATE KEITH FABER



2025-090 e.

65 East State Street
Columbus, Ohio 43215
IPACorrespondence@ohioauditor.gov
(800) 282-0370

2024-114

EXTENSION AGREEMENT

This Agreement between Auditor of State Keith Faber (Auditor), City of Aurora, Portage County (Public Office), and Zupka & Associates an independent public accountant (IPA), extends 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/extension prior to the execution of this Agreement by all parties.**

SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP	City of Aurora		
Original Contract Period	January 1, 2014 through December 31, 2023		
Date RFP was issued	10/2/2014	Date MOA Executed	7/24/2019
Public Office Contact	Leah Cellura	E-mail	clymert@auroraoh.com
IPA Contact	Kyle Dougherty	E-mail	kdougherty@zupkacpa.com

SECTION II – EXTENSION INFORMATION

Extension Period: 1/1/2024 to 12/31/2024
Check one: Annual Audit ☒ or Biennial Audit ☐

The RFP and related contract are hereby amended for the audit periods noted above as follows:

Work Papers, Work Product, and Records Retention

The IPA will maintain all engagement documentation in segregated files. The IPA agrees to provide the Auditor of State unconditional access to examine and review engagement documentation created or obtained by the IPA involving its performance under the contract. The IPA agrees to provide copies of any engagement documentation determined necessary by the Auditor of State. The Auditor of State is bound by ORC 4701.19, which provides that an IPA's engagement documentation remains the property of the IPA, even in the possession of the Auditor of State's office, and are not public records available for public disclosure. In the case of support for a finding for recovery, the Auditor of State may request the IPA to sign a limited waiver of this statutory provision. The IPA also will maintain and provide access to timesheets and expense reports that support the IPA's invoices under the contract. All such engagement documentation, timesheets, and expense reports shall be retained by the IPA for a period of five (5) years from the date of completion of the contract.

Review of Reports and Work Papers - Access to / Retention Thereof

Upon completion of the engagement, the IPA will issue the reports thereon and provide an electronic portable document format (pdf) file to the Auditor of State at the following address:

ipareport@ohioauditor.gov

In addition, the IPA shall approve the list of recipients from the client's eServices account and any default recipients based on the entity type. The Client Recipient List must be approved by the IPA via the IPA Portal prior to submitting the report to ipareport@ohioauditor.gov. **Please note, the report is not considered "submitted" until all required information is received by the Auditor of State at the e-mail address above.**

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[Signature]

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SECTION II – EXTENSION INFORMATION (continued)

The Auditor of State's Center for Audit Excellence (CFAE) will perform desk reviews of all released reports. At the conclusion of each review, notification of the results of the review will be sent to the IPA and the Auditor of State's Regional Office for appropriate authorization regarding release of IPA remaining fees. The Auditor of State reserves the right to delay the release of fees and require corrective action if the engagement is not performed in accordance with the required professional standards and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, when applicable.

In addition to such desk report review, some engagements will be judgmentally selected to undergo work paper reviews. The IPA will receive notice of such reviews.

Should the reviews of reports or work papers indicate performance under this agreement is not in accordance with applicable professional standards or Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Auditor of State, in his sole judgment, may require performance of additional work, including possible report revisions, by the IPA in accordance with the fee provisions incorporated within the contract as originally endorsed by the parties thereto.

Costs associated with the Auditor of State contract administration and quality review processes will be borne by the City of Aurora. The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>.

Authorized client contacts must activate their eServices login to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an eCheck option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly, and are sent to clients who have an outstanding balance through a paperless electronic billing system. Audit Services are charged monthly. The City of Aurora will receive an email notification at the beginning of the month that a statement is available for review. The City of Aurora should access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

All engagement documentation and reports will be made available to the Auditor of State's office **unconditionally**, and must be retained, at the IPA firm's expense, for a minimum of five (5) years from the date of approval of the final reports, unless the firm is notified in writing by the Auditor of State or the City of Aurora of the need to extend the retention period.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers, and make copies as determined necessary by the Auditor of State, relating to matters of continuing accounting significance as appropriate in accordance with AU-C 210 and AU-C 510.

Furthermore, should it be necessary for AOS to send a notice of proposed finding regarding a potential finding for recovery, AOS will require the IPA to execute a limited waiver, to be prepared by AOS. It is the AOS' policy to allow the individual subject to the proposed FFR to review the engagement documentation (i.e. work papers) on which the proposed finding is based. Since Ohio Rev. Code § 4701.19 provides that an IPA's engagement documentation remains the property of the IPA, even in the possession of the AOS, it is necessary for the IPA to execute the limited waiver for the sole purpose of permitting AOS to show supporting documents (i.e. work papers) to those subject to proposed findings for recovery.

Federal Awards

The IPA firm anticipate: ⁰ major programs to be included in the Single Audit testing for each year of the contract.

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SECTION II – EXTENSION INFORMATION (continued)

Contract Modifications

Modifications should only be requested for issues which were not known at the time of the original proposal, including but not limited to, changes in accounting or professional standards, changes in reporting entity, significant changes in funding, due date changes, etc. IPAs must utilize the Contract Modification application via the IPA Portal, after any necessary discussions with the Auditor of State representative, and obtain the Public Office's approval per the Auditor of State's contract modification policy. The Auditor of State will review, and if determined appropriate, approve the signed contract modification, which will set forth the terms of the contract between the Auditor of State, the Public Office and the firm. **Such agreement must be executed by the Auditor of State prior to the performance of any additional work. No remuneration will be granted in relation to work performed prior to execution of such agreement.** Any additions or reductions to the work agreed to between the Public Office and the firm shall be at an hourly rate that will not exceed the average hourly rate for the corresponding fiscal period set forth in the schedule of fees and expenses included in the original dollar cost bid, except in limited circumstances approved by the Auditor of State where the total cost for the audit period does not exceed the original proposed amount.

The IPA agrees to work closely with the Auditor of State's office and the Public Office to resolve issues as they arise prior to performance of additional procedures perceived to be beyond the scope of a prudent proposal submitted in response to this Request for Proposals.

Note: If the contract requires MBE/EDGE participation (Section I.E), any change in hours must be evaluated to determine the impact on the 15% cost requirement. Any change in cost would impact the dollar amount required to be set aside for the MBE/EDGE firm. If the modification causes the hours to exceed 800, a MBE/EDGE firm must be added to the engagement for the affected period.

Hinkle Annual Financial Data Reporting System (Hinkle System)

As required by Ohio Revised Code 117.38, local public offices must file their annual financial reports with the Auditor of State (AOS). As described in Auditor of State Bulletin 2015-007, all entities required to file with the AOS must file electronically via the Hinkle Annual Financial Data Reporting System (Hinkle System).

As required by the Bulletin, any independent public accounting (IPA) firms contracted to perform audits for the AOS will audit the financial statements uploaded and submitted to the AOS via the Hinkle System. At the commencement of the audit, the IPA will verify with the entity that the financial statements submitted via the Hinkle System are the final, unaudited financial statements for the audit period. If the financial statements required modification, the entity must contact the AOS at HinkleSystem@ohioauditor.gov in order to re-file.

When financial statements filed via the Hinkle System are audited by the IPA firm, the Hinkle System will include an audit adjustment application which requires the IPA firm to key in audit adjustments for cities, counties, schools, community schools, townships, libraries and villages to Hinkle System data as part of the audit finalization procedures. The adjustments should be entered prior to submitting the final report package to ipareport@ohioauditor.gov.

Manner of Payment

The Auditor of State requires that electronic invoices be submitted for Auditor of State approval via the IPA Portal billing process prior to presenting the invoice to the Public Office for payment. No payments should be processed by the Public Office without Auditor of State approval.

Progress payments should be made on the basis of **work completed during the billing period** incurred in accordance with the firm's cost proposal. Interim billings shall cover a period of not less than a calendar month. Billings for work completed must be submitted to the Auditor of State timely.

For the final billing, invoices will be processed as above; however, they must provide total actual hours for the engagement. In addition, invoices must be submitted no later than 90 days after the release of the report by the Auditor of State's Clerk of the Bureau. Invoices may NOT be permitted to be submitted and accepted for processing after the 90 days have expired.

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SECTION II – EXTENSION INFORMATION (continued)

All invoices must certify that all amounts set forth therein are properly due and payable for work performed by the IPA and/or by the specified qualified subcontractors, if applicable.

Subject to approval of the billing, the amount paid to the IPA for each billing shall be the total amount billed. However, under no circumstances shall the total amount paid prior to final acceptance of the engagement work for the fiscal period in question exceed eighty (80) percent of the total fee for the current engagement fiscal period, as specified in the contract. Upon approval of the final reports by the Auditor of State, the IPA may submit an invoice for the remainder due for the current engagement fiscal period. No payment shall be construed as acceptance of the engagement work or of any reports by the Auditor of State.

The Auditor of State may inspect the records and work papers of the IPA and of any subcontractor to determine the validity of billings. Adequate records shall be maintained by the IPA to support all billings.

Date Final Report is Due

It is anticipated this process will be completed and the final report delivered by June 30 for each engagement period of the contract. The final report package should be e-mailed to ipareport@ohioauditor.gov no later than this date.

Affirmations

The IPA shall mark "Affirmed" or "N/A," as applicable, for each of the affirmations noted in the attached Mandatory Elements Form.

Cost: Refer to the attached Schedule of Professional Fees and Expenses for details related to the costs associated with this Extension.

Indemnification

The IPA shall indemnify, defend, and hold harmless the Auditor of State, and its personnel, officers, and employees from and against any claims, liabilities, expenses or suits relating to this Agreement or the services provided by the IPA under this Agreement as to any suit, action, or claim asserted or prosecuted by third parties solely for death, bodily injury, or physical damage to real or tangible personal property to the extent directly and proximately caused by the negligent acts or intentional misconduct of the IPA or its subcontractor while engaged in the performance of the Services; and, at its own expense in any such instances, the IPA shall pay all attorneys' fees, damages, court costs, and other expenses arising out of any such litigation or claim; and, at its own expense, the IPA shall satisfy and cause to be discharged any judgments as may be obtained against the Auditor of State or any of its personnel, officers, or employees pursuant to any such litigation or claim, provided, however, if there is also fault on the part of any entity or individual indemnified hereunder or any entity or individual acting on the Auditor of State's behalf, the foregoing indemnification shall be on a comparative fault basis.

The IPA shall indemnify, defend and hold harmless the Auditor of State and its personnel from all Claims attributable to the claims or suits asserted or prosecuted by third parties for infringement by a Deliverable of any patent existing at the time of delivery and known to the IPA or copyright or any unauthorized use of any trade secret, except to the extent that such infringement or unauthorized use arises from, or could have been avoided except for (i) modification of such Deliverable other than by the IPA or its subcontractors or use thereof in a manner not contemplated by the Agreement, (ii) the failure of the indemnified party to use any corrections or modifications made available by the IPA, (iii) information, materials, instructions, specifications, requirements or designs provided by or on behalf of the indemnified party, or (iv) the use of such Deliverable in combination with any platform, product, network or data not provided by the IPA. If the Auditor of State or the Client's use of any such Deliverable, or any portion thereof, is or is likely to be enjoined by order of a court of competent jurisdiction as such an infringement or unauthorized use, the IPA, at its option and expense, shall have the right to (x) procure for Auditor of State and Client the continued use of such Deliverable, (y) replace such Deliverable with a non-infringing Deliverable, or (z) modify such Deliverable so it becomes non infringing; provided that, if (y) or (z) is the option chosen by the IPA, the replacement or modified Deliverable is capable of performing substantially the same function. In the event the IPA cannot reasonably procure, replace or modify such Deliverable in accordance with the immediately preceding sentence, the IPA may require the

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SECTION II – EXTENSION INFORMATION (continued)

Auditor of State and Client to cease use of such Deliverable and refund the professional fees paid to the IPA with respect to the Services giving rise to such Deliverable.

The foregoing provisions of this Section constitute the sole and exclusive remedy of the indemnified parties, and the sole and exclusive obligation of the IPA, relating to a claim that any of the IPA's Deliverables infringes any patent, copyright or other intellectual property right of a third party.

As a condition to the foregoing indemnity obligations, the IPA shall be given written notice of the assertion of such claims or suits for which indemnification is sought (an "Indemnity Claim") promptly after such matters are brought to the attention of the Auditor of State and shall cooperate in all reasonable and customary respects with the IPA in connection with any such Indemnity Claim, suit or claim covered by the indemnity obligation. The IPA shall be entitled to defend, settle, and control the handling of any such Indemnity Claim, in its sole discretion, with counsel of its own choosing. The IPA, however, shall not settle any such Indemnity Claim without the prior written consent of the Auditor of State (which shall not be unreasonably withheld) except such consent is not required if (1) the sole relief provided is the payment of monetary damages by the IPA or, to the extent that any non-monetary relief is provided, such non-monetary relief is applicable only to the IPA, (2) there is no admission of any fault or wrongdoing on the part of the Auditor of State, and (3) the compromise or settlement contains a full and unconditional release (other than a condition of receipt of payment from the IPA) of the Auditor of State from liability in respect of such Indemnity Claim. Subject to the assent of the Attorney General of Ohio, the Auditor of State shall be permitted to participate in (but not control) the defense and settlement of any such Indemnity Claim that impacts the interest of the state of Ohio and to employ separate counsel in connection with such Indemnity Claim. The fees and expenses of such separate counsel shall be at the Auditor of State's expense. Nothing contained herein, however, is intended to confer to any third party any right or benefits hereunder; nor is the foregoing indemnification obligation intended to alter or extend the IPA firm's liability for failure to comply with the terms of the Agreement or for professional negligence or misconduct.

The IPA shall be solely responsible to Auditor of State and the Client for the performance of the services provided by the IPA under this Agreement. The Client agrees that it will not bring any claims or suits arising from or relating to the IPA's performance of the services under this Agreement against the Auditor of State.

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SECTION III – RECITALS/APPROVAL

Due to the need for a contract extension, 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(s) 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. 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;

3. Should this extension result in 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: _____

Address: _____

4. Should this extension 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.

**Kyle Dougherty, CPA,
Managing Partner**

Digitally signed by Kyle Dougherty, CPA, Managing Partner
DN: cn=Kyle Dougherty, CPA, Managing Partner,
o=Zupka and Associates, ou,
email=kdougherty@zupkacpa.com, c=US
Date: 2024.08.05 09:52:14 -04'00'

Zupka & Associates

08/05/2024

Date

Legislative Authority or Designee for

City of Aurora

Date

Auditor of State

Date

City of Aurora

Portage County

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SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
TO SUPPORT THE TOTAL ALL-INCLUSIVE FIXED FEE
FOR AUDIT SERVICES – January 1, 2024 through December 31, 2024 EXTENSION

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total Fixed fee</u>	<u>Amount attributed to MBE/EDGE (if applicable)</u>
Partners	<u>65</u>			
Managers	<u>65</u>			
Supervisory staff	<u>140</u>			
Staff	<u>120</u>			
Other (specify):	<u></u>			
Total for period ending 2024	<u>390</u>	<u>\$ 79.00</u>	<u>\$ 30,810.00</u>	<u>\$</u>

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total Fixed fee</u>	<u>Amount attributed to MBE/EDGE (if applicable)</u>
Fiscal period ending	<u></u>	<u>\$</u>	<u>\$ 0.00</u>	<u>\$</u>
Fiscal period ending	<u></u>	<u>\$</u>	<u>\$ 0.00</u>	<u>\$</u>
Fiscal period ending	<u></u>	<u>\$</u>	<u>\$ 0.00</u>	<u>\$</u>
Fiscal period ending	<u></u>	<u>\$</u>	<u>\$ 0.00</u>	<u>\$</u>
Total for fiscal periods 2024	<u>390</u>	<u>\$</u>	<u>\$ 30,810.00</u>	<u>\$ 0.00</u>

MANDATORY ELEMENTS
Required Affirmations

2025-090 e.
2024-116

PUBLIC OFFICE: City of Aurora

COUNTY: Portage

CONTRACT NUMBER: 01170-5D6A1

CONTRACT PERIOD: January 1, 2024 through December 31, 2024

To be considered, the proposal must address every one of the elements. When these are not fully addressed, proposals will be considered non-responsive to the RFP and will not be evaluated further. Please ensure these affirmations are the first element of your firm's proposal and indicate your firm's agreement with the affirmation by checking the respective box for each affirmation.

1.	<u>CPA Licensure Laws</u> Our firm is licensed by the Ohio Accountancy Board to do business in Ohio and will remain in compliance with Ohio CPA licensure laws and rules.	<input checked="" type="checkbox"/> Affirmed
2.	<u>CPE requirements</u> Our firm and all assigned key professional staff are, and will remain, in compliance with governmental qualification standards, including governmental continuing education requirements.	<input checked="" type="checkbox"/> Affirmed
3.a.	<u>Peer Review (Opt. 1)</u> Our firm has undergone an external quality control peer review, conducted in accordance with generally accepted government auditing standards, within the last three years and received a pass rating. The current report is on file with the Auditor of State's Office.	<input checked="" type="checkbox"/> Affirmed <input type="checkbox"/> N/A
3.b.	<u>Peer Review (Opt. 2)</u> In accordance with GAGAS 3.97, our firm is not yet required to have an external quality control peer review, conducted in accordance with generally accepted government auditing standards. When required, our firm will have the appropriate peer review conducted and provide a copy of the report to the Auditor of State's Office.	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
4.	<u>Ohio Ethics Laws</u> Our firm and all assigned key professional staff are, and will remain, in compliance with the requirements of Ohio's Ethics Law, as applicable and found at § 2921.42 and in Chapter 102 of the Ohio Revised Code.	<input checked="" type="checkbox"/> Affirmed
5.	<u>Rules and Laws Regarding Conflicts of Interest</u> Our firm and all assigned key professional staff are, and will remain, in compliance with laws and rules regarding conflicts of interest.	<input checked="" type="checkbox"/> Affirmed
6.	<u>Unresolved Findings for Recovery</u> Our firm is not subject to any unresolved finding for recovery issued by the Auditor of State under Ohio Rev. Code § 9.24, or our firm has taken appropriate remedial steps required under R.C. § 9.24. Our firm agrees that if this statement is deemed to be false, the contract shall be declared "void ab initio" between the parties, and <u>the City of Aurora</u> will not be obligated to pay for goods or services rendered under the contract. Any funds paid under the contract shall be remitted by our firm to <u>the City of Aurora</u> or an action for recovery of such payments may result.	<input checked="" type="checkbox"/> Affirmed
7.a.	<u>Independence - Nonaudit Services Provided (Opt. 1)</u> <ul style="list-style-type: none"> ➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>the City of Aurora</u> over the previous five (5) years from the date of our proposal or are expected to be provided during the contract term; ➤ Our firm and all assigned key professional staff are independent of <u>the City of Aurora</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>the City of Aurora</u> nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work. 	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
7.b.	<u>Independence - Nonaudit Services NOT Provided (Opt. 2)</u> <ul style="list-style-type: none"> ➤ Our firm and all assigned key professional staff are independent of <u>the City of Aurora</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>the City of Aurora</u>; and ➤ If selected, our firm will not provide nonaudit services to <u>the City of Aurora</u> during the term of the contract that would require our firm to perform management functions or make management decisions for the entity, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work. 	<input checked="" type="checkbox"/> Affirmed <input type="checkbox"/> N/A
8.	<u>Independence - Entity's Components</u> <ul style="list-style-type: none"> ➤ Our firm and all assigned key professional staff are independent of the entity's components listed in Section III (G); of the Request for Proposal. 	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A

2025-090 C.

2024-114

F

9.a.	<u>Independence - Entity's Components - Nonaudit Services Provided (Opt. 1)</u> > Our firm has listed and described in our proposal any and all nonaudit services that have been provided to the City of Aurora's components listed in Section III(G) of the Request for Proposal over the previous five (5) years from the date of our proposal, or are expected to be provided during the contract term; > Our firm and all assigned key professional staff are independent of the City of Aurora's components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i> ; > Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and > In providing such nonaudit services, our firm did not perform management functions, make management decisions for the City of Aurora's components nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
9.b.	<u>Independence - Entity's Components - Nonaudit Services NOT Provided (Opt. 2)</u> > Our firm and all assigned key professional staff are independent of the City of Aurora's components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i> ; > Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for the City of Aurora's components; and > If selected, our firm will not provide nonaudit services to the City of Aurora's components during the term of the contract that would require our firm to perform management functions or make management decisions for the City of Aurora's components, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
10.	<u>Personal and External Impairments</u> > Our firm and all assigned key professional staff have no personal or external impairments to independence due to relationships with the City of Aurora, and have listed and described in our proposal all our firm's professional relationships that could affect our impartiality or the appearance of impartiality involving the City of Aurora or any of its agencies/agencies or components /agencies, components or oversight unit, as applicable for the past five (5) years from the date of the proposal; > If appropriate, our proposal has included a statement explaining why such relationships do not constitute an independence issue relative to performing the proposed audit. > Our firm shall give the City of Aurora and the Auditor of State written notice of any professional relationships entered into during the period of this agreement, relative to parties connected to this proposed engagement that could affect our impartiality or the appearance of impartiality. > Prior to entering into any new agreement to provide any nonaudit service to the City of Aurora during the term of the contract, our firm will notify the Auditor of State through completion of the IPA Nonaudit Service GAO Independence Notification/Evaluation (Exhibit E of the RFP). By filing this form, our firm asserts the non-audit service does not impair our firm's independence.	<input checked="" type="checkbox"/> Affirmed
11.	<u>Inappropriate Public Office Contact</u> Our firm and all assigned key professional staff have not made, and will not make, any contact with personnel of the City of Aurora regarding this request for proposal other than allowed by Section I. C. of the RFP.	<input checked="" type="checkbox"/> Affirmed
12.	<u>Subcontractors</u> If subcontractors are engaged, our firm will ensure the subcontractor(s) have met all applicable elements listed in the affirmations above.	<input type="checkbox"/> Affirmed <input checked="" type="checkbox"/> N/A
13.	<u>Irrevocable Offer</u> Our firm's proposal is a firm and irrevocable offer for 90 days.	<input checked="" type="checkbox"/> Affirmed

2025-092.

LEGISLATIVE ACTION WORKSHEET

2024-114

1. DEPARTMENT OR SPONSOR: Finance

2. EXPLAIN THE ISSUE REQUIRING COUNCIL APPROVAL:

Requesting approval to extend the city's financial audit contract with James G. Zupka, CPA, Inc. for an additional one year, covering the financial year 1/1/2024 through 12/31/2024 in accordance with the hourly rates set forth in the attached Extension Agreement.

3. DATE THIS NEEDS TO BE IN EFFECT (ASAP IS NOT SUFFICIENT): 8/31/2024

4. DATE TO APPEAR ON COMMITTEE OF WHOLE AGENDA: 8/12/2024

8-12-2024 1ST READ
ADOPTED 7-0

5. DATE TO APPEAR ON COUNCIL AGENDA: 8/12/2024

6. READINGS – COUNCIL ACTION ON: ☒ FIRST ☐ SECOND ☐ THIRD

7. DOES LEGISLATION NEED TO INCLUDE AN EMERGENCY CLAUSE? ☒ Yes ☐ No IF YES, WHY?
(TO BE EFFECTIVE UPON PASSAGE BY COUNCIL AND SIGNING BY THE MAYOR)

In order to timely respond to the Auditor of State's office.

8. ARE FUNDS NEEDED? ☒ Yes ☐ No

9. IF FUNDS ARE NEEDED, ARE THEY BUDGETED? ☒ Yes ☐ No

10. INDICATE THE BUDGET LINE ITEM/FUND (NAME & NUMBER) FROM WHICH THEY WILL BE TAKEN:

General Fund/Finance Dept./Auditor & Accounting Services – 0171-7000-5-4160

11. IF THERE ARE ATTACHMENTS RELATIVE TO THIS ISSUE, PLEASE ATTACH

WORKSHEET PREPARED BY: Timothy Clymer

APPROVED BY:

MAYOR APPROVAL:

8/7/24

THIS FORM ALONG WITH SUPPORTING DOCUMENTS MUST BE SUBMITTED TO
THE CLERK OF COUNCIL'S OFFICE NO LATER THAN THE WEDNESDAY
BEFORE THE COMMITTEE OF THE WHOLE MEETING

e.

LEGISLATIVE ACTION WORKSHEET

1. DEPARTMENT OR SPONSOR: Finance

2025-090

2. EXPLAIN THE ISSUE REQUIRING COUNCIL APPROVAL:

Requesting an amendment to Ordinance 2024-116, increasing the not-to-exceed amount from \$34,000 to \$36,000 to Zupka & Associates for the completion of the city's 2024 financial audit.

Audit costs have increased as a result of additional federal audit requirements.

3. DATE THIS NEEDS TO BE IN EFFECT (ASAP IS NOT SUFFICIENT): 6/15/2025

4. DATE TO APPEAR ON COMMITTEE OF WHOLE AGENDA: 5/27/2025

5/27/2025 1st Read
6/9/2025 2nd Read
+ ADOPTED
8-0

5. DATE TO APPEAR ON COUNCIL AGENDA: 5/27/2025

6. READINGS – COUNCIL ACTION ON: ☐ FIRST ☒ SECOND ☐ THIRD

7. DOES LEGISLATION NEED TO INCLUDE AN EMERGENCY CLAUSE? ☒ Yes ☐ No IF YES, WHY?
(TO BE EFFECTIVE UPON PASSAGE BY COUNCIL AND SIGNING BY THE MAYOR)

In order to sign the audit modification agreement prior to the audit's submission date in mid-June.

8. ARE FUNDS NEEDED? ☒ Yes ☐ No

9. IF FUNDS ARE NEEDED, ARE THEY BUDGETED? ☒ Yes ☐ No

10. INDICATE THE BUDGET LINE ITEM/FUND (NAME & NUMBER) FROM WHICH THEY WILL BE TAKEN:
General Fund/Finance Dept./Auditor & Accounting Services – 0171-7000-5-4160

11. IF THERE ARE ATTACHMENTS RELATIVE TO THIS ISSUE, PLEASE ATTACH

WORKSHEET PREPARED BY: Timothy Clymer

APPROVED BY: 

MAYOR APPROVAL: 

5/24/25

THIS FORM ALONG WITH SUPPORTING DOCUMENTS MUST BE SUBMITTED TO
THE CLERK OF COUNCIL'S OFFICE NO LATER THAN THE WEDNESDAY
BEFORE THE COMMITTEE OF THE WHOLE MEETING