

**VILLAGE OF SHERMAN  
REQUEST FOR PROPOSALS  
FOR  
PROFESSIONAL AUDITING  
SERVICES**

**VILLAGE OF SHERMAN  
VILLAGE OFFICE  
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SHERMAN, NEW YORK 14781  
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**VILLAGE OF SHERMAN**  
**REQUEST FOR PROPOSALS**

**TABLE OF CONTENTS**

I.	INTRODUCTION .....	1
A.	General Information	1
B.	Term of Engagement	2
C.	Subcontracting	2
II.	NATURE OF SERVICES REQUIRED .....	2
A.	General	2
B.	Scope of Work to be Performed	2
C.	Auditing Standards to be Followed	2
D.	Reports to be Issued	3
E.	Special Considerations	5
F.	Working Paper Retention and Access to Working Papers	6
III.	DESCRIPTION OF THE MUNICIPALITY .....	6
A.	Name and Telephone Number of Contact Person	6
B.	Background Information	6
C.	Fund Structure	7
D.	Budgetary Basis of Accounting	7
E.	Federal Awards	7
F.	Pension and Other Plans	8
G.	Component Units and Joint Venture	8
H.	Magnitude of Finance Operations	8
I.	Computer Software	8
J.	Availability of Prior Audit Reports and Working Papers	9
IV.	TIME REQUIREMENTS .....	9
A.	Proposal Calendar	9
B.	Notification and Contract Dates	9
C.	Date Final Report is Due	9
V.	ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION .....	9

A.	Village Office and Clerical Assistance	9
B.	Electronic Data Processing (EDP) Assistance	10
C.	Work Area, Telephones, Photocopying and FAX Machines	10
D.	Report Preparation	10
VI.	PROPOSAL REQUIREMENTS .....	10
A.	General Requirements	10
B.	Technical Proposal	12
C.	Sealed Dollar Cost Bid	15
VII.	FINAL SELECTION .....	16

#### APPENDICES

A.	List of Key Personnel, Locations and Telephone Numbers	17
B.	Proposer Guarantees	18
C.	Proposer Warranties	19
D.	Schedule of Audit Quotations	20
E.	Schedule of Fees for Additional Services	21

**VILLAGE OF SHERMAN**  
**REQUEST FOR PROPOSALS**

**I. INTRODUCTION**

A. General Information

The Village of Sherman is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years June 1, 2021, through May 31, 2024. The audits are to be performed in accordance with generally accepted standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (1994) and the provisions of the Amended Single Audit Act (1996) and U.S. Office of Management and Budget (OMB) Circular A-133 (1997) as well as the following additional requirements:

There is no expressed or implied obligation for the Village of Sherman to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

An appointment and on-site inspection may be scheduled by any firm interested in submitting a proposal at the Village Office, 111 Mill Street, Sherman, New York to answer questions about the engagement. Any inquiries concerning the Request for Proposals should be addressed to Jeanette Ramm, Clerk-Treasurer at 111 Mill Street/P O Box 629, Sherman, New York 14781 or [village.sherman@gmail.com](mailto:village.sherman@gmail.com).

To be considered, THREE copies of a proposal must be received by the Clerk-Treasurer at 111 Mill Street/P O Box 629, Sherman, New York 14781 by 3:00 p.m. on August 2, 2021. The Municipality reserves the right to reject any or all proposals submitted.

During the evaluation process, the Municipality reserves the right, where it may serve the Municipality's best interest, to request additional information or clarifications from proposals, or to allow corrections of errors or omissions. At the discretion of the Municipality, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Municipality reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village of Sherman and the firm selected.

It is anticipated the selection of a firm will be completed by August 5, 2021. Following notification of the selected firm it is expected a contract will be executed between both parties by August 15, 2021.

B. Term of Engagement

A three (3) year contract is contemplated.

C. Subcontracting

No subcontracting will be allowed without the express prior written consent of the Village of Sherman.

**II. NATURE OF SERVICES REQUIRED**

A. General

The Village of Sherman is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years June 1, 2021, through May 31, 2024. The audits are to be performed in accordance with the provisions contained in this Request for Proposals.

B. Scope of Work to be Performed

The Village of Sherman desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principals. In addition, the auditor is to express an opinion on the fair presentation of the Municipality's Capital Project funds in conformity with another comprehensive basis of accounting (cash basis).

The auditor is required to audit the schedule of federal awards.

C. Auditing Standards to be followed

To meet the requirements of this Request for Proposals, the audits shall be performed in accordance with:

Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards (2007), the provisions of the Amended Single Audit Act (1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 (1997).

All audits are to be performed in accordance with 2CFR Part 200, as adopted by USDA through 2 CFR Part 400.

D. Reports to be Issued

Following completion of the audits of the fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information and Supplementary Information.
2. Management Discussion and Analysis.
3. Statement of Net Assets.
4. Statement of Activities.
5. Balance Sheet – Municipality Funds.
6. A Reconciliation of Fund Balances to Net Assets at bottom of Balance Sheet – Municipality funds or a separate Reconciliation of Balance Sheet - Municipality Funds to the Statement of Net Assets
7. Statements of Revenues, Expenditures, Expenditures and Changes in Fund Balances – Municipality Funds.
8. Reconciliation of Municipality Funds Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.
9. Statement of Fiduciary Net Assets – Fiduciary Funds and Statement of Changes in Fiduciary Net Assets – Fiduciary Funds (if applicable).
10. Notes to the Financial Statements.
11. Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund.

12. Schedule of Change from Adopted Budget to Revised Budget – General Fund.
13. Schedule of use of Unreserved Fund Balance - General Fund.
14. Schedule of Project Expenditures – Capital Project fund (if applicable).
15. Combined Balance Sheet – Non-Major Municipality Funds (if applicable).
16. Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Non-Major Municipality Funds (if applicable).
17. Schedule of Investment in Capital Assets, Net of Related Debt.
18. Notes to Schedule of Federal Awards (if applicable).
19. Independent Auditor’s Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
20. Independent Auditor’s Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
21. Schedule of Findings and Questioned Costs (if applicable).
22. Corrective Active Plan for A-133 audit findings for Federal Awards (if applicable).
23. Independent Auditor’s Report on Internal Control Related to the Financial Statements and Major Program (if applicable).
24. Independent Auditor’s Report on Compliance with Laws, Regulation, and the Provisions of Contracts or Grant Agreements (if applicable).

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization’s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Nonreportable conditions discovered by the auditors shall be verbally reported to management.

Irregularities and illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of which they become aware to the Board of Trustees.

Reporting to the Board of Trustees. Auditors shall assure themselves that the Municipality's governing board is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audits.

E. Special Considerations

1. The Village of Sherman has determined that the United States Department of Agriculture (USDA) will function as the cognizant federal agency in accordance with the provisions of the Amended Single Audit Act and U.S. Office of Management and Budget (OMB) Circular A-133.
2. The schedule of federal awards and related auditor's report, as well as the reports on the internal controls and compliance are not to be included with the General Purpose Financial Statements but are to be issued separately.



3. A list of findings and other weaknesses from the Municipality's most recent financial statement audit are available upon request.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Village of Sherman of the need to extend the retention period. The auditor is required to make working papers available, upon request, to the following parties or their designees:

Village of Sherman.

U.S. Department of Agriculture.

U.S. Department of Housing and Urban Development.

U.S. General Accounting Office.

Parties designated by the federal or state government or by the Village of Sherman as part of an audit quality review process.

Auditors of entities of which the Municipality is a subrecipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### **III. DESCRIPTION OF THE MUNICIPALITY**

A. Name and Telephone Number of Contact Person

The auditor's principal contact(s) with the Village of Sherman will be Colleen Meeder, Mayor and Jeanette Ramm, Clerk-Treasurer at telephone number (716) 761-6781 or email [village.sherman@gmail.com](mailto:village.sherman@gmail.com).

A list of key personnel is attached.

B. Background Information

The Village of Sherman is 1 square mile, made up of 409 parcels, to which it provides streets maintenance, refuse services, parks maintenance, zoning & code enforcement, and other general municipal services. The Municipality contracts with the local fire company, Stanley Hose Fire

Company, for fire department services. The Municipality operates and maintains its own water and sewer public utility services to the Village of Sherman and a few outlying residential homes; of approximately 300 residential and 70 commercial equivalent dwelling units (EDU).

The Municipality's fiscal year begins on June 1 and ends on May 31.

The Municipality has no bargaining units, 6 full-time, 1 part-time, and multiple seasonal/ occasional employees. Total annual payroll is approximately \$360,000.

The Municipality has a total operating budget of approximately \$1 million and has a 5-member board including 4 trustees and the mayor.

The accounting and financial reporting functions of the Municipality are centralized. The Municipality's accounting and financial reporting functions are computerized but not fully integrated.

More detailed information on the Municipality and its finances can be found in the Municipality's latest financial statements and budget documents.

C. Fund Structure

The Municipality uses the following fund types in its financial reporting:

- General Fund
- Water Fund
- Sewer Fund
- Community Development Fund
- Capital Fund
- ~~Trust & Agency Fund~~

D. Budgetary Basis of Accounting

The Village of Sherman prepares its budget on a basis consistent with a modified accrual basis of accounting.

The Village of Sherman does not encumber or process purchase orders.

E. Federal Awards

The Municipality receives and administers federal awards as follows:

<b>Agency/Program Title</b>	<b>CFDA Number</b>
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U.S. Department of Agriculture

RD Wastewater Treatment Plant Improvement	10.760
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RD Stormwater Infrastructure Improvement	10.760
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U.S. Department of Housing and Urban Development

CDBG Co-Funded Infrastructure WWTP	1071PR117-20
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CDBG Housing Rehabilitation	1071HR118-20
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CDBG Community Planning	1071CP21-20
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F. Pension and Other Plans

The Village of Sherman participates in the NYS and Local Employees' Retirement System which is a cost sharing multiple-employer, public employee retirement system. The Municipality also administers deferred compensation plans and facilitates health insurance for its employees.

G. Component Units and Joint Venture

The Village of Sherman is defined, for financial reporting purposes, in conformity with the Government Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100 (with the source being GASB Statements 14, 34 and 39 and GASB Technical Bulletin 2004-1). Using these criteria, there are no component units included in the Municipality's financial statements. The Municipality does contract with Stanley Hose Company for fire and emergency services in accordance with General Municipal Law 4-412, 10-209d, Village Law 10-1000 & 10-1004. Volunteer members are classified as unpaid employees of the Municipality.

H. Magnitude of Finance Operations

All financial accounting and reporting is handled through the Village Office.

Number of vendors the Municipality regularly does business with: 128

Number of purchase orders generated in a year: N/A

Number of non-payroll checks issued in a year: 750

Number of paychecks distributed in a pay period: 27

I. Computer Software

The Village Office utilizes a local area network (LAN) that runs on a remote desktop session with a separate local server for backup. All software systems are hosted from the server and only accessed via the

workstations. Two workstations can access QuickBooks Premium Plus (*allows for Fund accounting in the Balance Sheet*) and three workstations can access WaterWorks (*water and sewer utilities*) each operating on a PC platform. The Municipality utilizes the Chautauqua County Tax Collection System.

J. Availability of Prior Audit Reports and Working Papers

Interested responders who wish to review prior years' Annual Updated Documents (AUD) and records should contact Jeanette Ramm at the Village Office, 111 Mill St, Sherman, New York, 14781. The Municipality will use its best efforts to make prior year reports and supporting working papers available to responders to aid their response to this request for proposals.

**IV. TIME REQUIREMENTS**

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for Proposals issued	July 14, 2021
Due date for proposals	August 2, 2021

B. Notification and Contract Dates

Selected firm notified	August 5, 2021
Contract date	August 15, 2021

C. Date Final Report is Due

The report on the financial statements of the Municipality, Single Audit and Related Reports, and Capital Project Fund Reports are due December 15th of each year.

The final report and twelve signed copies should be delivered to the Clerk-Treasurer at the Village Office.

**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

A. Village Office and Clerical Assistance

The Village Office staff and responsible supervisory/management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.

In addition,

B. Electronic Data Processing (EDP) Assistance

Village Office staff will be available to assist the auditor in performing the engagement and will provide financial analyses for analytical purposes and prepare detailed supporting schedules for individually significant account balances. In addition, Village Office staff may assist in the preparation of spreadsheets and schedules at the auditor's request.

C. Work Area, Telephones, Photocopying and FAX Machines

The Village of Sherman will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to a telephone line, photocopying facilities and a FAX machine subject to minimal use and availability.

D. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

## **VI. PROPOSAL REQUIREMENTS**

A. General Requirements

1. Inquiries

Inquiries concerning the Request for Proposals and the subject of the Requests for Proposals must be made to:

Jeanette Ramm, Clerk-Treasurer  
Village of Sherman  
111 Mill Street / PO Box 629.  
Sherman, New York 14781  
(716) -761-6781  
Village.sherman@gmail.com

2. Submission of Proposals

The following material is required to be received by August 2, 2021, for a proposing firm to be considered.

- a. A master copy (so marked) of a Technical Proposal and TWO copies to include the following:
  - i. Title Page  
Title Page showing the request for proposals subject; the firm's name; the name, address, and telephone number of the contact person; and the date of the proposal.
  - ii. Table of Contents
  - iii. Transmittal Letter  
A signed letter of transmittal briefly stating the responder's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer.
  - iv. Detailed Proposal  
The detailed proposal should follow the order set forth in Section VI B of this Request for Proposals.
- b. The proposal shall submit an original and TWO copies of a dollar cost bid in a separate sealed envelope marked as follows:

SEALED COST BID PROPOSAL  
PROFESSIONAL AUDITING SERVICES

- c. Proposers should send the completed proposal to the following address:

Mrs. Jeanette Ramm  
Village of Sherman  
111 Mill Street / PO Box 629  
Sherman, New York 14781

B. Technical Proposal

- General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the Village of Sherman in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirement.

**THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.**

The Technical Proposal should address all the points outlined in the Request for Proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straight forward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals.

- Independence

The firm should provide an affirmative statement that it is independent of the Sherman Village Municipality as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards (1994).

- Prior Single Audit Experience

The firm should include prior or current engagements pursuant to the Amended Single Audit Act and Office of Management and Budget Circular A-133.

- Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk review or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.

- Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in New York State. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Municipality. However, in either case, the Municipality retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the Municipality, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.



- Similar Engagements with Other Village Municipalities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum-5) performed in the last five years that are similar to the engagement described in the Request for Proposals.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

- Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for Proposals. In developing the work plan, reference should be made to such sources of information as the Municipality's budget and related materials, organizational chart, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

**NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

- c. Sample size and type and extent of testing.
- d. Approach to be taken to gain and document an understanding of the Municipality's internal control structure.
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

- Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems

and any special assistance that will be requested from the Municipality.

- Report Format

The proposal should include sample formats for required reports.

C. Sealed Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals. The total-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Municipality will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of firm
  - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Municipality.
  - c. A total All-Inclusive Maximum Price for the years required in this engagement.
2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each.
  3. Rates for Additional Professional Services
  4. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal.

## **VII. FINAL SELECTION**

- A. Board of Trustees will approve a firm based upon the recommendation of the Mayor and the Clerk-Treasurer.
- B. It is anticipated that a firm will be selected by August 5, 2021. Following notification of the firm selected, it is expected a contract will be executed between both parties by August 15, 2021.
- C. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Municipality and the firm selected.

The Municipality reserves the right without prejudice to reject any or all proposals.

**APPENDIX A**  
**VILLAGE OF SHERMAN**  
**LIST OF KEY PERSONNEL**

Located at 111 Mill St and 30 Hart St Sherman, NY

Mayor	Colleen Meeder	716-269-9033
Clerk-Treasurer	Jeanette Ramm	716-761-6781
Chief Operator	Jay Irwin	716-581-3397
Streets Superintendent	Doug Crane	716-269-9096
ZEO/CEO	Greg Gormley	716-640-3915

**APPENDIX B**

**PROPOSER GUARANTEES**

- I. The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Nature of Services Required.
- II. The Proposer has read Appendix and Contractual Requirements and agrees that the rights and prerogatives as detailed are retained by the Sherman Village Municipality.
- III. The Proposer agrees to be bound by the contractual requirements delineated in Appendix.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

**APPENDIX C**

**PROPOSER WARRANTIES**

- I. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.
- II. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Sherman Village Municipality.
- III. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

**APPENDIX D**

**SCHEDULE OF AUDIT QUOTATIONS**

	<u>5/31/22</u>	<u>AS PROPOSED</u> <u>5/31/23</u>	<u>5/31/24</u>
Audit of general purpose financial statements, and all other services not separately listed below	\$		
Single Audit			
Audit of Capital Project Fund			
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE:</b>	\$		

**APPENDIX E**

**SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS  
IF REQUESTED BY VILLAGE OF SHERMAN**

	<u>HOURLY RATE</u>
PARTNERS	\$
MANAGERS	\$
SUPERVISORY STAFF	\$
STAFF	\$
OTHER (SPECIFY) – ADMINISTRATIVE/CLERICAL	\$