



CITY OF GREELEY

Request for Proposal

RFP#FS21-10-173

2021 YEAR END ACCOUNTING AND REPORTING SERVICES

FOR

FINANCE DEPARTMENT

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"Public Viewing Copy: The City is a governmental entity subject to the Colorado Open Records Act, C.R.S. §§ 24-72-200.1 et seq. ("CORA"). Any proposals submitted hereunder are subject to public disclosure by the City pursuant to CORA and City ordinances. Vendors may submit one (1) additional complete proposal clearly marked "FOR PUBLIC VIEWING." In this version of the proposal, the Vendor may redact text and/or data that it deems confidential or proprietary pursuant to CORA. Such statement does not necessarily exempt such documentation from public disclosure if required by CORA, by order of a court of appropriate jurisdiction, or other applicable law. Generally, under CORA trade secrets, confidential commercial and financial data information is not required to be disclosed by the City. Proposals may not be marked "Confidential" or "Proprietary" in their entirety. All provisions of any contract resulting from this request for proposal will be public information."

REQUEST FOR PROPOSALS (RFP)
2021 YEAR END ACCOUNTING AND REPORTING SERVICES

Procurement Contact: Shantelle Griego
Email Address: shantelle.griego@greeleygov.com
Telephone Number: 970-350-9333

Proposals must be received no later than:

November 5, 2021, before 2:00 p.m. local time (MST)

Proposals received after this date and time will not be considered for award.

ONLY ELECTRONIC RFP RESPONSES WILL BE ACCEPTED.

Email your RFP Response to purchasing@greeleygov.com. Submit your RFP response to this email only - please do not email to multiple people. Only emails sent to purchasing@greeleygov.com will be considered as responsive to the request for proposals. Emails sent to other City emails may be considered as non-responsive and may not be reviewed.

Proposals shall be submitted in a single Microsoft Word or PDF file under 20MB.

The RFP number and Project name must be noted in the subject line, otherwise the proposal may be considered as non-responsive to the RFP.

Electronic submittals will be held, un-opened, until the time and date noted in the RFP documents or posted addenda.

Schedule of Events (subject to change)

RFP Issued	October 25, 2021
Vendor Questions	November 1, 2021 before 4:00PM (MST)
Answers to RFP Questions	November 3, 2021
Proposals Due	November 5, 2021 before 2:00PM (MST)
Vendor Interviews (if needed)	November 15-16, 2021
Vendor Selection	November 23, 2021

SECTION I. BACKGROUND, OVERVIEW, AND GOALS

A. Background

The City of Greeley is soliciting the services of qualified firms of certified public accountants to perform year-end accounting, fund audit files and prepare the Annual Comprehensive Financial Report for the fiscal year ending December 31, 2021. The existing accountant level staff will be assigned to support the new financial system and therefore, the City needs experienced resources to perform duties that they would normally perform during the first quarter of 2022. This work is to be performed in accordance with the provisions contained in this request for proposal.

The City of Greeley serves an area of approximately 49 square miles with a population of approximately 111,748. The City of Greeley's fiscal year begins on January 1 and ends on December 31.

The City of Greeley provides general administrative, public safety, public works, culture, parks and recreation, community development, and water, sewer and stormwater services to its citizens.

The City of Greeley has a total annual payroll, including benefits, of approximately \$101 million covering approximately 1091 permanent full-time, three quarter-time and part-time employees.

The City is administered by an appointed City Manager, who is responsible to the City Council. There are twelve departments: City Clerk, Culture, Parks and Recreation, Communication & Engagement, Community Development, Economic Health & Housing, Finance, Human Resources, Information Technology, Public Works, and Water & Sewer that report directly to the Deputy City Managers, with Fire, Deputy City Managers, and Police reporting directly to the City Manager. The City Manager, City Attorney and the Municipal Court Judge report directly to the City Council.

The accounting and financial reporting functions of the City of Greeley are centralized.

More detailed information on the government and its finances can be found in the City of Greeley's 2022-2026 Capital Improvement Plan and the 2020 Comprehensive Annual Financial Report. These documents are available for review on the web at greeleygov.com.

The City of Greeley uses the following fund types in its financial reporting and for auditing purposes:

<u>Fund Type</u>	<u>Number of Funds - Reported</u>	<u>Number of Funds - Audited</u>
General Fund	1	1
Special Revenue Funds	14	26
Debt Service Funds	1	1
Capital Project Funds	10	15
Permanent Funds	3	3
Enterprise Funds	6	16
Internal Service Funds	6	8

Budgets are adopted on a basis consistent with GAAP, except for the following: proceeds from long-term debt are budgeted as revenue in the enterprise and internal service funds; note, lease and bond principal payments are budgeted as expenses in the enterprise and internal service funds; repayments of advances to/from other city funds are budgeted as revenues and expenditures/expenses in all funds; and purchases of fixed assets are budgeted as capital outlay expenses in the enterprise and internal service funds.

During 2021, the City of Greeley received federal financial assistance either directly or as pass-through funds from the following agencies:

Department of Housing and Urban Development:

Community Development Block Grant
HOME Program

Department of Transportation:

Federal Transit Administration
Congestion Mitigation and Air Quality Improvement Program
Surface Transportation Improvement Program
Traffic Safety

Department of Justice:
 Edward Byrne Justice Assistance Grant
 Bulletproof Vest Partnership
 Victims of Crime Act
 Internet Crimes Against Children
 Equitable Sharing Program
 Department of Natural Resources
 Recreational Trails Program
 Department of the Interior Bureau of Land Management:
 Energy & Mineral Impact Assistance Fund
 Office of National Drug Control Policy:
 HIDTA
 Department of Homeland Security:
 Emergency Management Performance Grant
 State Homeland Security
 Department of Treasury:
 Coronavirus Relief Fund – CARES
 American Rescue Plan Act

The City of Greeley participates in the following pension plans:

Plan	Multiple-Employer		Single-Employer	
	Cost Sharing	Agent	Defined Benefit	Defined Contribution
City of Greeley Money Purchase Plan				X
Police Defined Contribution Plan				X
Fire New-Hire Plan (FPPA)	X			
Police Old-Hire Pension Plan (FPPA)		X		X
Fire Old-Hire Pension Plan (FPPA)		X		X

Actuarial services for applicable plans are provided by the Colorado Fire and Police Pension Association (FPPA).

The City of Greeley is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards. Using these criteria, component units are included in the City of Greeley's financial statements.

The management of the City of Greeley has identified the following component units for inclusion in the City of Greeley's financial statements.

Greeley Urban Renewal Authority
 Downtown Development Authority

Each component unit's fiscal year end is December 31.

The City of Greeley converted to Oracle on January 1, 2021.

The City of Greeley does not currently participate in joint ventures with other governments.

The Finance Department consists of 2 employees in Fiscal Management, 28 employees in Financial Services, and 3 employees in Purchasing.

Most employees have access to standard workstations, networked together. Important files are stored on shared drives, segregated by department, with access limited according to need and security concerns. The equipment used is typically standard computer workstations, usually Dell equipment.

Software Package	Software Manufacturer/Developer	Description
Oracle Cloud	Oracle	General ledger, accounts payable, accounts receivable, fixed assets, purchasing, projects, HCM/payroll, warehouse inventory
CommunityPlus	Superion/Sungard	Utility billing, cash receipts,
Team Budget	Questica	Budget
Innoprise Tax	MSGovern/Harris	Sales tax, business licenses
Teller	Can/Am Technologies	Cash receipts
TRAKIT	CentralSquare	Building permits, code enforcement, planning/zoning

The City of Greeley does not maintain an ongoing internal audit function.

B. Overview

The City of Greeley implemented a new Oracle financial system in 2021. The system requires considerable demands on the accountant level resources of the Finance Department; and therefore, the City of Greeley is requesting proposals from qualified firms of certified public accountants to perform year-end analysis, prepare fund audit files, and generate the financial section of the annual comprehensive financial report for the fiscal year ending December 31, 2021. This work is to be performed in accordance with generally accepted accounting standards as prescribed by the Governmental Accounting Standards Board, the U.S. Office of Management and Budget (OMB) 2 CFR 200 Uniform Guidance and all other applicable standards, regulations and laws. The City of Greeley has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for over 37 years. The 2021 report must continue to meet the award criteria. The final deliverable will be a report of recommendations for improvement to make the tasks associated with the scope of work identified in this proposal more efficient and/or more effective.

C. Goals

The City will provide an overview of the planning calendar that is used to complete year-end work and prepare the annual comprehensive financial report. Together staff and the selected firm will develop a timetable and delineate tasks that will be completed by both parties in preparation for the external audit to be performed by an auditor selected in November 2021. A higher level version of Schedule A is proposed

below. A preliminary detailed schedule and assignments for the 2021 Fiscal Year Audit is contained in Exhibit A.

City staff will handle interim audit work that is scheduled during late December and early January with the selected auditor. The City of Greeley anticipates having sufficient individuals available to answer any questions and start the 2021 year end accounting and reporting services work with the selected firm on December 6, 2021.

Each of the following shall be completed by the firm no later than the dates indicated.

1. Meetings with firm and City of Greeley by December 17, 2021. The following meetings include:
 - a. Half day session to orient the selected firm to the Annual Comprehensive Financial Report (ACFR), audit reports and management letters from external auditors, chart of accounts and audit fund files (set up, organization, source documents, and protocols)
 - b. Four half day sessions to orient the selected firm to funds by fund type
2. Create the engagement letter/memo of understanding for managing the engagement by January 17, 2022. This includes the following:
 - a. Review and revise the year end memo that went out to all City Staff.
 - b. Review the proposed calendar from selected auditor.
 - c. Document deliverables by both City Staff and the selected firm with due dates.
 - d. Agree on the standard communication protocol for sending information between the City and the selected firm.
 - e. Agree on the protocol for communicating with selected auditor regarding the audit.
 - f. Agree on access to the selected firms work product in terms of timing but under no circumstances is that later than the issuance of the ACFR.
 - g. City will provide the Finance contact list for all funds so that the selected firm has the staff subject matter expert that can field questions and assist with information gathering.
 - h. Agree on hierarchy of decision-making by City Staff when the selected firm has choices about adjusting entries that need to be posted or information included in the files or reports.
3. Fund work papers and statements are due by April 18, 2022 to begin year-end work by the City's auditor.
4. Combining statements and government-wide statements are due by May 2, 2022
5. The firm shall prepare draft financial statements, notes and all required supplementary schedules (and statistical data) by May 6, 2022.
6. By May 27, 2022 the City's auditor will provide all recommendations, revisions, and suggestions for improvement.
7. The firm will complete their review of the auditor's recommendations and make necessary changes by June 3, 2022. During this period, the firm should be available for any meetings that may be necessary to discuss any recommendations, revisions, or suggestions.
8. It is anticipated that the final Completion Date will be June 9, 2022 and the Annual Comprehensive Financial Report will be printed on or before June 10, 2022.

SECTION II. STATEMENT OF WORK

A. Scope of Services

The City of Greeley desires the selected firm to perform year-end analysis, prepare fund audit files, and generate the financial section of the annual comprehensive financial report. At the end of the engagement by June 10, 2022, the City of Greeley would like a report of recommendations for improvements associated with creating more effective documentation, more efficient processing, and better internal controls that were identified during the course of the engagement.

Reporting to the Director of Finance and the Deputy Director of Finance. The selected firm shall provide information to the Finance Department leadership about any irregularities, including:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant adjustments
- Other information in documents containing financial statements
- Disagreements with management
- Management consultation with other accountants
- Difficulties encountered in performing the engagement

The firm selected will be expected to provide consultation and assistance to the City of Greeley in the City's preparation of its Annual Comprehensive Financial Report in accordance with the requirements for the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting. Assistance will also be expected in implementing GASB pronouncements.

A letter from the selected firm will be required that ensures the City of Greeley that all documents are in compliance with generally accepted accounting standards as promulgated by the Governmental Accounting Standard Board and all local, state and federal regulations.

All working papers and reports must be retained, at the selected firm's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Greeley of the need to extend the retention period. The selected firm will be required to make working papers available, upon request, to the following parties or their designees:

City of Greeley
U.S. Department of Transportation
U.S. Department of Housing and Urban Development
U.S. General Accounting Office (GAO)
Parties designated by the federal or state governments or by the City of Greeley as part of an audit quality review process
Auditors of entities of which the City of Greeley is a sub recipient of grant funds

In addition, the firm shall respond to the reasonable inquiries of auditors under contract with the City of Greeley to perform the annual independent audit.

B. Assistance to be Provided and Report Preparation

The Finance Department staff and responsible management personnel will be available during the engagement to assist the firm by providing information, documentation and explanations. The preparation of confirmation and routine letters will be the responsibility of the City of Greeley. All audit preparation files and historical information will be made available to the selected firm.

The City of Greeley will provide the firm with reasonable workspace, desks and chairs. The firm will also be provided with access to a telephone, computer, and copying facilities.

The City staff and the selected firm shall be responsible for reviewing the final draft of the financial statements and schedules.

C. Period of Award

A one-year contract is contemplated with the option to extend the contract two additional years.

D. Minimum Mandatory Qualifications of Firm

The firm should provide an affirmative statement that it is independent of the City of Greeley as defined by generally accepted auditing standards. The firm also should provide an affirmative statement that it is independent of all of the component units of the City of Greeley as defined by those same standards. The firm should also list and describe the firm's professional relationships involving the City of Greeley or any of its component units for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed engagement.

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in the state of Colorado.

The proposal should state the size of the firm, the size of the firm's governmental accounting 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 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 reviews or field reviews of its audit 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 state regulatory bodies or professional organizations.

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate which individuals are licensed to practice as certified public accountants in the state of Colorado. The firm also should provide information on the government accounting and/or 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 engagement.

SECTION III. ADMINISTRATIVE INFORMATION

A. Issuing Office:

The City's contact name listed herein is to be the sole point of contact concerning this RFP. The firm shall not directly contact other personnel regarding matters concerning this RFP or to arrange meetings related to such.

B. Official Means of Communication:

All official communication from the City to the firm will be via postings on an electronic solicitation notification system, the Rocky Mountain E-Purchasing System (RMEPS) (www.bidnetdirect.com). The Purchasing Contact will post notices that will include, but not be limited to, proposal document, addenda, award announcement, etc. It is incumbent upon the firm to carefully and regularly monitor the Rocky Mountain E-Purchasing System (RMEPS) for any such postings.

C. Inquiries:

Prospective firms may submit inquiries concerning this RFP by e-mail prior to 4:00 pm (MST) on November 1, 2021 to obtain clarification of the requirements. No inquiries will be accepted after the deadline. Inquiries regarding this RFP should be referred to:

E-Mail: Shantelle Griego at Purchasing@greeleygov.com
Subject Line: RFP – Accounting and Financial Reporting Services

Response to firms' inquiries will be published as addenda on the Rocky Mountain E-Purchasing System in a timely manner. Firms cannot rely on any other statements that clarify or alter any specification or other term or condition of the RFP.

SECTION IV. PROPOSAL SUBMISSION

Following are the response requirements for this RFP. All specific response items represent the minimum information to be submitted. Deletions or incomplete responses in terms of content or aberrations in form may, at the City's discretion, render the proposal non-responsive.

To facilitate the evaluation, the firm shall submit and organize all responses in the same order as listed in Section V. Proposals that are determined to be at a variance with this requirement may not be accepted. The City only accepts proposals in hard copy format and does not accept proposals submitted via fax or email. Vendors must submit an electronic copy of complete proposal.

Late proposals will not be accepted. It is the responsibility of the firm to ensure that the proposal is received at the City of Greeley before the proposal due date and time.

SECTION V. RESPONSE FORMAT

The following items are to be included in your proposal, in the order listed. Deviation from this may render your proposal non-responsive.

- A. Cover Letter.** Include a cover letter introducing your company, summarizing your qualifications, and detailing any exceptions to this RFP (please note that significant exceptions may make your proposal non-responsive). This letter should also provide principal contact information for this RFP, including address, telephone number, fax number, e-mail, and website (if applicable).
- B. Use of Subcontractors/Partners.** There may be areas for use of subcontractors or partners in this project. If you are utilizing this approach, your proposal must list the subcontractors/partners, their area(s) of expertise, and include all other applicable information herein requested for each subcontractor/partner. Please keep in mind that the City will contract solely with your company, therefore subcontractors/partners remain your sole responsibility.
- C. Minimum Mandatory Qualifications.** Include an itemized description of how your company meets each of the minimum mandatory qualifications outlined in Section II, D. Failure to meet or exceed these requirements will disqualify your response.
- D. Company Information**
 - 1. Provide the following information as listed: Company Name, Address, Phone Number, and Names of Principals.
 - 2. Identify the year in which your company was established and began providing consulting services.
 - 3. Describe any pending plans to sell or merge your company.
 - 4. Provide a comprehensive listing of all the services you provide.
 - 5. Provide whether the firm offers any training or classes that City staff could find beneficial.

The City intends to select the most qualified certified public accounting firm that exhibits the strongest ability to provide the highest quality and consistent service based upon the following criteria.

Evaluation Criterion #1 – Technical Qualifications – 80 POINTS

- For the firm's office that will be assigned responsibility for the engagement, list the most significant engagements (maximum of five) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. Also, include the firm's experience with specific state and federal programs. *Total Available Points = 25*
- The firm should 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. The firm also should indicate how the quality of staff over the term of the agreement will be assured. *Total Available Points = 25*
- The proposal should set forth a proposed strategy for familiarizing your team with the City of Greeley financial records and reports, referencing sources of information as the City of Greeley's budget and related materials, organizational charts, manuals and programs, and financial and other management information system. It should demonstrate familiarity with the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and a verification process that the criteria are met. It should also include recommended timeframe. *Total Available Points = 15*
- The request for proposal response document will be evaluated in terms of the professionalism and attention to detail that would be exhibited on the engagement. *Total Available Points = 15:*

Evaluation Criterion #2 – Price – *Total Available Points = 20*

The cost should contain all pricing information relative to performing the engagement as described in this request for proposal. The total all-inclusive maximum price is to contain all direct and indirect costs including all out of-pocket expenses.

The first page of the cost should include the following information:

- Name of Firm
- Certification that the person signing the proposal is entitled to represent the firm empowered to submit the cost and authorized to sign a contract with the City of Greeley.
- A Total All-inclusive Maximum Price for the 2021 engagement.

The second page of the cost should include a schedule of professional fees and expenses that supports the total all-inclusive maximum price. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

The firm should also include their hourly rate for special requests not directly related to the engagement.

F. Proposal Acknowledgement. Include this form as provided in Exhibit 1.

SECTION VI. EVALUATION AND AWARD

A. Proposal Evaluation

All proposals submitted in response to this RFP will be evaluated by a committee in accordance with the criteria described above. Total scores will be tabulated, and the highest ranked firm will enter into negotiations.

In preparing responses, the firm should describe in great detail how they propose to meet the specifications as detailed in the previous sections. Specific factors will be applied to proposal information to assist the City in selecting the most qualified firm for this contract. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. Criteria will be assigned a points value.

A presentation and/or demonstration may be requested by short-listed firms prior to award. However, a presentation/demonstration may not be required, and therefore, complete information should be submitted with your proposal.

If the City requests presentations by short-listed firms, committee members may revise their initial scores based upon additional information and clarification received in this phase.

B. Determination of Responsibility of the Firm

The City of Greeley awards contracts to responsible vendors only. The City reserves the right to make its firm responsibility determination at any time in this RFP process and may not make a responsibility determination for every firm.

The City of Greeley's Municipal Code defines a "Responsible Firm" as one who has "the capability in all respects to perform fully the contract requirements, and the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment, and credit which will assure good faith performance." The City

reserves the right to request information as it deems necessary to determine a firm's responsibility. If the firm fails to supply the requested information, the City shall base the determination of responsibility upon any available information or may find the firm non-responsible if such failure is unreasonable.

EXHIBIT 1
PROPOSAL ACKNOWLEDGEMENT

The firm hereby acknowledges receipt of addenda numbers _____ through _____.

Falsifying this information is cause to deem your proposal nonresponsive and therefore ineligible for consideration. In addition, falsification of this information is cause to cancel a contract awarded based on one or both of the above preferences.

By signing below, you agree to all terms & conditions in this RFP, except where expressly described in your cover letter.

Original Signature by Authorized Officer/Agent

Type or Printed Name of Person Signing

Company Name

Title

Phone Number

Vendor Mailing Address

Fax Number

City, State, Zip

Proposal Valid Until (at least for 90 days)

E-Mail Address

Website Address

EXHIBIT 2
SAMPLE CONTRACT

CONTRACT FOR CONSULTING/PROFESSIONAL SERVICES
BID TITLE AND NUMBER

This Contract is made as of _____, by and between the City of Greeley, Greeley, Colorado, hereinafter referred to as the CITY, and **Vendor Name** authorized to do business in the State of Colorado, hereinafter referred to as the CONSULTANT, whose address is **Vendor Address**.

In consideration of the mutual promises contained herein, the CITY and the CONSULTANT agree as follows:

ARTICLE 1 - SERVICES

The CONSULTANT'S responsibility under this Contract is to provide professional/consultation services in the area of **Summary of Services Providing**.

More specifically, the scope of services is attached. The services of the CONSULTANT shall be under the direction of the Project Manager who has been designated by the Director of **Name of Department** to act as the CITY'S representative during the performance of this Contract.

ARTICLE 2 - SCHEDULE

The CONSULTANT shall commence services upon execution of the Contract and complete all services on or before **Completion Date**, in conjunction with Schedule A. Failure to meet final deadline by CONSULTANT in Schedule A will incur damages as set forth in Article 29.

ARTICLE 3 - PAYMENTS TO CONSULTANT

A. The CITY shall pay to the CONSULTANT for services satisfactorily performed, based on sum not to exceed **Bid Amount**, which includes all direct charges, indirect charges, and reimbursable expenses stated in the attached document. The CONSULTANT will bill the CITY on a monthly basis or as otherwise provided for services rendered toward the completion of the Scope of Work. The amounts billed shall represent the sum of billable time (including overhead and profit) for labor hours expended plus any other allowable costs and expenses for services stated in the attached E A. The CONSULTANT shall track expenditures and inform the CITY of any possible cost overrun prior to completing work that would overrun the maximum contract sum. The CITY may choose to increase the budget for the work using a mutually acceptable contract amendment or it may choose not to increase the budget and terminate the work accordingly.

B. Invoices received from the CONSULTANT pursuant to this Contract will be reviewed and approved by the Project Manager, indicating that services have been rendered in conformity with the Contract and then will be sent to the Finance Department for payment.

ARTICLE 4 - TRUTH-IN-NEGOTIATION CERTIFICATE

Signature of this Contract by the CONSULTANT shall act as the execution of a truth-in-negotiation certificate certifying that the wage rates and costs used to determine the compensation provided for in this contract are accurate, complete, and current as of the date of this Contract.

The said rates and costs shall be adjusted to exclude any significant sums should the CITY determine that the rates and costs were increased due to inaccurate, incomplete, or non-current wage rates or due to inaccurate representations of fees paid to outside consultants. The CITY shall exercise its rights under this "Certificate" within one (1) year following final payment.

ARTICLE 5 - TERMINATION

This Contract may be terminated by the CONSULTANT upon 30 days' prior written notice to the CITY in the event of substantial failure by the CITY to perform in accordance with the terms of this Contract through no fault of the CONSULTANT. It may also be terminated by the CITY, with or without cause, immediately upon written notice to the CONSULTANT. Unless the CONSULTANT is in breach of this Contract, the CONSULTANT shall be paid for services rendered to the CITY'S satisfaction through the date of termination. After receipt of a Termination Notice and except as otherwise directed by the CITY the CONSULTANT shall:

- A. Stop work on the date and to the extent specified.
- B. Terminate and settle all orders and subcontracts relating to the performance of the terminated work.
- C. Transfer all work in process, completed work, and other material related to the terminated work to the CITY.
- D. Continue and complete all parts of the work that have not been terminated.

The CONSULTANT shall be paid for services actually rendered to the date of termination.

ARTICLE 6 - PERSONNEL

The CONSULTANT represents that it has, or will, secure at its own expense all necessary personnel required to perform the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the CITY.

All of the services required herein under shall be performed by the CONSULTANT or under its supervision, and all personnel engaged in performing the services shall be fully qualified and if required, authorized or permitted under state and local law to perform such services.

Any changes or substitutions in the CONSULTANT'S key personnel, as may be listed in the proposal for the work, must be made known to the CITY'S representative and written approval granted by the CITY before said changes or substitutions can become effective.

The CONSULTANT declares that all services shall be performed by skilled and competent personnel to the level of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions.

ARTICLE 7 – SUB-CONSULTANT

The CITY reserves the right to accept the use of a sub-consultant or to reject the selection of a particular sub-consultant and to inspect all facilities of any sub-consultants in order to make a determination as to the capability of the sub-consultant to perform properly under this Contract. The CONSULTANT is encouraged to seek minority and women business enterprises for participation in subcontracting opportunities.

If a sub-consultant fails to perform or make progress, as required by this Contract, and it is necessary to replace the sub-consultant to complete the work in a timely fashion, the CONSULTANT shall promptly do so, subject to acceptance of the new sub-consultant by the CITY.

ARTICLE 8 - FEDERAL AND STATE TAX

The CITY is exempt from payment of Colorado State Sales and Use Taxes. The CITY will sign an exemption certificate submitted by the CONSULTANT. The CONSULTANT shall not be exempted from paying sales tax to

their suppliers for materials used to fulfill contractual obligations with the CITY, nor is the CONSULTANT authorized to use the CITY'S tax exemption number in securing such materials.

The CONSULTANT shall be responsible for payment of his/her own FICA and Social Security benefits with respect to this Contract.

ARTICLE 9 - AVAILABILITY OF FUNDS

When funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal period, the contract may be cancelled and the CITY shall reimburse the CONSULTANT for expenses incurred during the contract period.

ARTICLE 10 - INSURANCE

A. The CONSULTANT shall not commence work under this Agreement until he/she has obtained all insurance required under this paragraph and such insurance has been approved by the CITY.

B. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Colorado. The CONSULTANT shall furnish Certificates of Insurance to the CITY prior to the commencement of operations. The Certificates shall clearly indicate that the CONSULTANT has obtained insurance of the type, amount, and classification as required for strict compliance with this paragraph and that no material change or cancellation of the insurance shall be effective without ten (10) days prior written notice to the CITY. Compliance with the foregoing requirements shall not relieve the CONSULTANT of its liability and obligations under this Contract.

C. The CONSULTANT shall maintain, during the life of this Contract, professional liability insurance (errors and omissions) in the amount of \$1,000,000 per occurrence to protect the CONSULTANT of claims for damages for negligent acts, errors or omissions in the performance of professional services under this Contract, whether such acts, errors or omissions be by the CONSULTANT or by anyone directly employed by or contracting with the CONSULTANT.

D. The CONSULTANT shall maintain, during the life of this Contract, comprehensive automobile liability insurance in the amounts of \$1,000,000 combined single limit bodily injury and \$50,000 property damage to protect the CONSULTANT from claims for damages for bodily injury, including wrongful death, as well as from claims for property damage, which may arise from the ownership, use, or maintenance of owned and non-owned automobiles, including rented automobiles whether such operations by the CONSULTANT or by any directly or indirectly employed by the CONSULTANT.

E. The CONSULTANT shall maintain, during the life of this Contract, adequate Workmen's Compensation Insurance and Employer's Liability Insurance in at least such amounts as are required by law for all of its employees performing work for the CITY pursuant to this Contract.

F. All insurance, other than Workmen's Compensation and Professional Liability, is to be maintained by the CONSULTANT shall specifically include the CITY as an "Additional Insured".

ARTICLE 11 - INDEMNIFICATION

The CONSULTANT shall indemnify and save harmless and defend the CITY, its agents, servants, and employees from and against any and all claims, liability, losses, and/or cause of action which may arise from any negligent act or omission of the CONSULTANT, its agents, servants, or employees in the performance of services under this Contract.

ARTICLE 12 - SUCCESSORS AND ASSIGNS

The CITY and the CONSULTANT each binds itself and its partners, successors, executors, administrators, and assigns to the other party of this Contract and to the partners, successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Contract. Except as above, neither the CITY nor the CONSULTANT shall assign, sublet, convey, or transfer its interest on this Contract without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of the CITY which may be party hereto, nor shall it be construed as giving any rights or benefits hereunder to anyone other than the CITY and the CONSULTANT.

ARTICLE 13 - REMEDIES

This Contract shall be governed by the laws of the State of Colorado. Any and all legal action necessary to enforce the Contract will be held in Weld County and the contract will be interpreted according to the laws of Colorado. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

In any action brought by either party for the enforcement of the obligations of the other party, the prevailing party shall be entitled to recover reasonable attorney's fees.

ARTICLE 14 - COLORADO LAW

The Colorado Law shall prevail as the basis for contractual obligations between the CONSULTANT and the CITY for any terms and conditions not specifically stated in this Contract.

ARTICLE 15 - CONFLICT OF INTEREST

The CONSULTANT represents that it presently has no interest and shall acquire no interest, either direct or indirect, which would conflict in any manner with the performance of services required hereunder, as provided for in Colorado Statutes and ordinances of the City of Greeley. The CONSULTANT further represents that no person having any interest shall be employed for said performance.

The CONSULTANT shall promptly notify the CITY in writing by certified mail of all potential conflicts of interest for any prospective business association, interest or other circumstance which may influence or appear to influence the CONSULTANT'S judgment or quality of services being provided hereunder. Such written notification shall identify the prospective business association, interest or circumstance, the nature of work that the CONSULTANT may undertake and request an opinion of the CITY as to whether the association, interest or circumstance would, in the opinion of the CITY, constitute a conflict of interest if entered into by the CONSULTANT. The CITY agrees to notify the CONSULTANT of its opinion by certified mail within 30 days of receipt of notification by the CONSULTANT. If, in the opinion of the CITY, the prospective business association, interest or circumstance would not constitute a conflict of interest by the CONSULTANT, the CITY shall so state in the notification and the CONSULTANT shall, at his/her option, enter into said association, of interest with respect to services provided to the CITY by the CONSULTANT under the terms of this Contract.

ARTICLE 16 - EXCUSABLE DELAYS

The CONSULTANT shall not be considered in default by reason of any failure in performance if such failure arises out of causes reasonably beyond the CONSULTANT'S control and without its fault or negligence. Such causes may include, but are not limited to: acts of God; the CITY'S omissive and commissive failures; natural or public health emergencies; labor disputes; freight embargoes; and severe weather conditions. If failure to perform is caused by the failure of the CONSULTANT'S sub-consultant(s) to perform or make progress, and if such failure arises out of causes reasonably beyond the control of the CONSULTANT and its sub-consultant(s) and is without the fault or negligence of either of them, the CONSULTANT shall not be deemed to be in default.

Upon the CONSULTANT'S request, the CITY shall consider the facts and extent of any failure to perform the work and, if the CONSULTANT'S failure to perform was without its fault or negligence, the Contract Schedule A and/or any other affected provision of this Contract shall be revised accordingly; subject to the CITY'S rights to change, terminate, or stop any or all of the work at any time.

ARTICLE 17 - ARREARS

The CONSULTANT shall not pledge the CITY'S credit or make it a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness. The CONSULTANT further warrants and represents that it has no obligation or indebtedness that would impair its ability to fulfill the terms of this Contract.

ARTICLE 18 - DISCLOSURE AND OWNERSHIP OF DOCUMENTS

The CONSULTANT shall deliver to the CITY for approval and acceptance, and before being eligible for final payment of any amounts due, all documents and materials prepared by and for the CITY under this Contract.

All written and oral information not in the public domain or not previously known, and all information and data obtained, developed, or supplied by the CITY or at its expense will be kept confidential by the CONSULTANT and will not be disclosed to any other party, directly or indirectly, without the CITY'S prior written consent unless required by a lawful order. All drawings, maps, sketches, and other data developed, or purchased, under this Contract or at the CITY'S expense shall be and remain the CITY'S property and may be reproduced and reused at the discretion of the CITY. The CITY shall indemnify and hold CONSULTANT harmless for any claim or liability arising from any use or reuse of the documents for any purpose other than the project and scope of work for which they were prepared.

ARTICLE 19 - INDEPENDENT CONSULTANT RELATIONSHIP

The CONSULTANT is, and shall be, in the performance of all work services and activities under this Contract, as Independent Consultant, and not an employee, agent, or servant of the CITY. All persons engaged in any of the work or services performed pursuant to this Contract shall at all times, and in all places, be subject to the CONSULTANT'S sole direction, supervision, and control. The CONSULTANT shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the CONSULTANT'S relationship and the relationship of its employees to the CITY shall be that of an independent CONSULTANT and not as employees or agents of the CITY.

The CONSULTANT does not have the power or authority to bind the CITY in any promise, agreement, or representation other than specifically provided for in this agreement.

ARTICLE 20 - CONTINGENT FEES

The CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT to solicit or secure this Contract and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the CONSULTANT, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Contract.

ARTICLE 21 - ACCESS AND AUDITS

The CONSULTANT shall maintain adequate records to justify all charges, expenses, and costs incurred in performing the work for at least three (3) years after completion of this Contract. The CITY shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal business hours, at the CITY'S cost, upon five (5) days written notice.

ARTICLE 22 - NONDISCRIMINATION

The CONSULTANT declares and represents that all of its employees are treated equally during employment without regard to race, color, religion, physical handicap, sex, age, or national origin.

ARTICLE 23 - SURVIVAL

All covenants, agreements, representations, and warranties made herein, or otherwise made in writing by any party pursuant hereto, including but not limited to any representations made herein relating to disclosure or ownership of documents, shall survive the execution and delivery of this Contract and the consummation of the transactions contemplated hereby.

ARTICLE 24 - ENTIRETY OF CONTRACTUAL AGREEMENT

The CITY and the CONSULTANT agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms, and conditions contained in this Contract may be added to, modified, superseded or otherwise altered, except by written instrument executed by the parties hereto.

ARTICLE 25 - ENFORCEMENT COSTS

If any legal action or other proceeding is brought for the enforcement of this Contract, or because of an alleged dispute, breach, default, or misrepresentation in connection with any provisions of this Contract, the successful or prevailing party or parties shall be entitled to recover reasonable attorney's fees, court costs, and all expenses (including taxes) even if not taxable as court costs (including, without limitation, all such fees, costs, and expenses incident to appeals), incurred in that action or proceeding, in addition to any other relief to which such party or parties may be entitled.

ARTICLE 26 - AUTHORITY TO PRACTICE

The CONSULTANT hereby represents and declares that it has and will continue to maintain all licenses and approvals required to conduct its business, and that it will at all times conduct its business activities in a reputable manner.

ARTICLE 27 - SEVERABILITY

If any term or provision of this Contract, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of this Contract, or the application of such terms or provision, to person or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Contract shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 28 - AMENDMENTS AND MODIFICATION

No amendment and/or modifications of this Contract shall be valid unless in writing and signed by each of the parties.

The CITY reserves the right to make changes in the work, including alterations, reductions therein or additions thereto. Upon receipt by the CONSULTANT of the CITY'S notification of a contemplated change, the CONSULTANT shall (1) if requested by CITY, provide an estimate for the increase or decrease in cost due to the contemplated change, (2) notify the CITY of any estimated change in the completion date, and (3) advise the CITY in writing if the contemplated change shall effect the CONSULTANT'S ability to meet the completion dates or schedules of this Contract.

If the CITY so instructs in writing, the CONSULTANT shall suspend work on that portion of the Work affected by a contemplated change, pending the CITY'S decision to proceed with the change.

If the CITY elects to make the change, the CITY shall issue a Contract Amendment or Change Order and the CONSULTANT shall not commence work on any such change until such written amendment or change order has been issued and signed by each of the parties.

ARTICLE 29 – LIQUIDATED DAMAGES

Failure by the CONSULTANT to meet the final agreed upon final deadline in Section I, when delays are not acceptable or agreed upon according to ARTICLE 16, will result in the total fixed price assignment in Schedule A being reduced by 2% for each period of 1-7 days up to a maximum combined period reduction of 20%. The parties mutually intend that these Liquidated Damages constitute compensation, and not a penalty. The parties acknowledge and agree that the CITY'S harm caused by CONSULTANT'S breach would be impossible or very difficult to accurately estimate as of the Effective Date of this Agreement, and that the Liquidated Damages are a reasonable estimate of the anticipated or actual harm that might arise from CONSULTANT'S breach.

ARTICLE 30 - COMPLIANCE WITH C.R.S. § 8-17.5-101

- A. By signing this Agreement, the CONSULTANT certifies that at the time of the Certification, it does not knowingly employ or contract with any worker without authorization who will perform work under this Contract.
- B. By signing this Agreement, the CONSULTANT certifies that it shall not knowingly employ or contract with any worker without authorization to perform work under this contract; nor enter into a contract with any sub-consultant that knowingly employs or contracts with a worker without authorization to perform work under this contract.
- C. CONSULTANT has confirmed the employment eligibility of all employees who are newly hired for employment to perform work under this public contract for services through participation in either the E-Verify program or the Colorado Department of Labor and Employment Program.
- D. The CONSULTANT is prohibited from using the E-Verify program or the Department of Labor and Employment Program procedures to undertake pre-employment screening of job applicants while the public contract for services is being performed.
- E. By signing this agreement the CONSULTANT affirmatively acknowledges that if the consultant obtains actual knowledge that a sub-consultant performing work under the public contract for services knowingly employs or contracts with a worker without authorization, the consultant shall be required to:
 - (i) notify the sub-consultant and the contracting state agency or political subdivision within three days that the consultant has actual knowledge that the sub-consultant is employing or contracting with a worker without authorization; and
 - (ii) terminate the subcontract with the sub-consultant if within three days of receiving the notice required pursuant to sub-subparagraph (i) of this subparagraph the sub-consultant does not stop employing or contracting with the worker without authorization; except that the consultant shall not terminate the contract with the sub-consultant if during such three days the sub-consultant provides information to establish that the sub-consultant has not knowingly employed or contracted with a worker without authorization.
- F. The CONSULTANT shall comply with all reasonable requests made in the course of an investigation by the Colorado Department of Labor and Employment.
- G. The CONSULTANT shall, within twenty days after hiring an employee who is newly hired for employment to perform work under this contract, affirm that the CONSULTANT has examined the legal work status of such employee, retained file copies of the Documents required by 8 U.S.C. § 1324(a) , and not altered or falsified

the identification documents for such employees. The CONSULTANT shall provide a written notarized copy of the affirmation to the CITY.

- H. If CONSULTANT violates any provision of this Contract pertaining to the duties imposed by Subsection 8-17.5-102, C.R.S. the CITY may terminate this Contract. If this Contract is so terminated, CONSULTANT shall be liable for actual and consequential damages to the CITY arising out of Consultant's violation of Subsection 8-17.5-102, C.R.S.
- I. By signing this Agreement, the CONSULTANT certifies that it shall in all respects comply with the provisions of C.R.S. § 8-17.5-101, et seq.

ARTICLE 31 - ELECTRONIC SIGNATURES

The Contract Documents may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same document. The Contract Documents, including all component parts set forth above, may be executed and delivered by electronic signature by any of the parties and all parties consent to the use of electronic signatures.

ARTICLE 32 - NOTICE

All notices required in this Contract shall be sent by certified mail, return receipt requested, and if sent to the CITY shall be mailed to:

City of Greeley
Project Representative Information
Greeley, CO 80631
Ph: 970-
Fax: 970-
Email:

and if sent to the CONSULTANT shall be mailed to:

Vendor Information
Ph:
Fax:
Email:

IN WITNESS WHEREOF, the parties have made and executed this Contract and have hereunto set his/her hand the day and year above written.

City of Greeley, Colorado

Vendor Name

Approved as to Substance

Interim City Manager-Raymond C. Lee III

By

Reviewed as to Legal Form
OFFICE OF THE CITY ATTORNEY

Title

City Attorney-Doug Marek

Certification of Contract
Funds Availability

Director of Finance-John Karner

Schedule “A”

1. Objective/Scope of Work to Be Performed:

1. Meetings with firm and City of Greeley by December 17, 2021. The following meetings include:
 - a. Half day session to orient the selected firm to the Annual Comprehensive Financial Report (ACRF), audit reports and management letters from external auditors, chart of accounts and audit fund files (set up, organization, source documents, and protocols)
 - b. Four half day sessions to orient the selected firm to funds by fund type.
2. Create the engagement letter/memo of understanding for managing the engagement by January 17, 2022. This includes the following:
 - a. Review and revise the year end memo that went out to all City staff.
 - b. Review the proposed calendar from selected auditor.
 - c. Document deliverables by both City Staff and the selected firm with due dates.
 - d. Agree on the standard communication protocol for sending information between the City and the selected firm.
 - e. Agree on the protocol for communicating with selected auditor regarding the audit.
 - f. Agree on access to the selected firms work product in terms of timing but under no circumstances is that later than the issuance of the ACFR.
 - g. City will provide the Finance contact list for all funds so that the selected firm has the staff subject matter expert that can field questions and assist with information gathering.
 - h. Agree on hierarchy of decision-making by City Staff when the selected firm has choices about adjusting entries that need to be posted or information included in the files or reports.
3. Fund work papers and statements are due by April 18, 2022 to begin year-end work by the City’s auditor.
4. Combining statements and government-wide statements are due by May 2, 2022
5. The firm shall prepare draft financial statements, notes and all required supplementary schedules (and statistical data) by May 6, 2022.
6. By May 27, 2022 the City’s auditor will provide all recommendations, revisions, and suggestions for improvement. The firm will complete their review of the auditor’s recommendations and make necessary changes by June 3, 2022. During this period, the firm should be available for any meetings that may be necessary to discuss any recommendations, revisions, or suggestions.

7. Proofing of the Annual Comprehensive Financial Report in conjunction with the City of Greeley by June 8, 2022.
8. The the final Completion Date will be June 10, 2022.

2. THE CITY OF GREELEY Responsibilities:

1. The City of Greeley will have all management personnel available to meet with the firm's personnel as of December 3, 2021 to review City materials and preliminary dates.
2. The City of Greeley staff will enter year end journal entries in the financial system (although the entries may be initiated by the selected firm based on year end analysis).
3. The City of Greeley staff will prepare all audit confirmations, pull all documentations for testing samples, provide reports and source documents to audit firm.
4. The City of Greeley will complete the Introductory Section, Statistical Section, and Supplemental Section for the Annual Comprehensive Financial Report.
5. The City of Greeley will assisting reviewing and proofing final documents.

3. Deliverables:

Perform year-end analysis, prepare fund audit files, and generate the financial section of the comprehensive annual finance report for the fiscal year ending December 31, 2021 to complete a fully executed Annual Comprehensive Financial Report.

4. Deliverable Due Date(s):

Overview Meetings with City of Greeley – 12/17/2021

Engagement Letter/Memo of Understanding – 1/17/2022

Individual Fund Work Papers and Statements – 4/18/2022

Combining Statements and Government-Wide Statements – 5/2/2022

Draft Financial Statements, Notes and Supplementary Schedules - 5/6/2022

Suggestions for Improvements – 5/27/2022

Final Changes Made – 6/3/2022.

Annual Comprehensive Financial Report Complete – 6/10/2022

5. Fees:

Fee Arrangement Type:

Fixed Price Assignment

Invoicing Schedule:

Milestone – based on the successful completion of deliverable due dates listed in Schedule A #4.

Overview Meetings - 5% of Fixed Price Assignment

Engagement Letter/Memo – 5% of Fixed Price Assignment

Individual Fund Work Papers and Statements – 20% of Fixed Price Assignment

Combining Statements and Government-Wide Statements – 15% of Fixed Price Assignment

Draft Financial Statements, Notes and Supplementary Schedules – 15% of Fixed Price Assignment

Suggestions for improvements – 10% of Fixed Price Assignment

Final Changes Made – 10% of Fixed Price Assignment

Annual Comprehensive Financial Report fully printed / delivered – 20% of Fixed Price Assignment

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective authorized representatives to be effective as of the date first above written.

SIGNED:

THE CITY OF GREELEY

Signed: _____

Name: _____

Title: _____

Date: _____

CONSULTANT

Signed: _____

Name: _____

Title: _____

Date: _____

ENDORSED:

**The City of Greeley
Department Representative**

Signed: _____

Name: _____

Title: _____

Date: _____

Exhibit “A”

City of Greeley						
Fund Files Due Dates						
2021 Audit						

First Due Date workpapers and SREC. Accountant enter date turned in when PDF file is complete including bookmarked and PDF is in 20XX Year End Fund files

Second Due Date balance sheet and cashflow. Enter turned in date when completed BS and Cash flow has been attached to PDF.

Highlighted funds are funds specifically called out in the year-end report to Council - **1st due date must be met**

Funds with due dates of 2/16/22 or prior that meet the cut-off for when data will be pulled

Funds that must be substantially complete by 2/16/22, meaning that all expenditures are recorded, retainage and add'l payables recorded, and all revenue accrued and reviewed for accuracy

Fund Type	Fund #	Fund Description	Staff	1st Due Date	Workpapers and SREC Date Turned In	Date Reviewe	2nd Due Date
Special Revenue	102	Convention & Visitor	Chad	2/23			3/11
Special Revenue	103	Community Development	Rochelle	2/28			3/11
Special Revenue	104	Streets & Roads	Chad	2/23			3/16
Special Revenue	105	Conservation Trust	Chad	1/31			3/14
Special Revenue	106	Sales & Use Tax	Michael	2/14			3/16
Special Revenue	121-133	Designated Revenue	Chad	2/23			3/23
Special Revenue	110	Conference Ctr Dev	Tena	2/14			3/7
Special Revenue	111	DDA TIF	Chad	2/14			3/7
Special Revenue	112	NEAHR Grants	Rochelle	2/21			3/1
Special Revenue	113	WDTF Equitable Sharing	Chad/Tena	2/14			3/7
Debt Service	200	General Debt Service	Chad	2/23			3/14
Capital Project	301	Public Improvement	Rochelle	2/23			3/23
Capital Project	303	Public Art	Rochelle	2/14			3/16
Capital Project	304	Food Tax	Rochelle	2/28			3/25
Capital Project	305	Softball Improvement	Rochelle	1/31			3/16
Capital Project	306	Fire Equip Acquisition Replac	Rochelle	2/14			3/16
Capital Project	331	Fire Protection Development	Rochelle	1/31			3/16
Capital Project	332	Police Development	Rochelle	1/31			3/16
Capital Project	333	Island Grove Development	Rochelle	2/14			3/16
Capital Project	334	Road Development	Rochelle	2/28			3/25
Capital Project	335	Park Development	Tena	2/14			3/16
Capital Project	336	Trails Development	Rochelle	2/14			3/16
Capital Project	318	Quality of Life	Tena	2/28			3/25
Capital Project	320	FASTER	Rochelle	2/14			3/16
Capital Project	321	Street Infrastructure Imp	Rochelle	2/14			3/23
Capital Project	322	2016 City Center	Tena	2/23			3/23
Proprietary	411	Sewer	Margaret	3/14			3/28
Proprietary	412	Sewer Construction	Margaret	3/14			3/28
Proprietary	413	Sewer Replacement	Margaret	3/14			3/28
Proprietary	421	Water	Margaret	3/14			3/28
Proprietary	422	Water Construction	Margaret	3/14			3/28
Proprietary	423	Water Replacement	Margaret	3/14			3/28
Proprietary	424	Water Rights Acquisition	Margaret	3/14			3/28
Proprietary	400	Cemetery	Margaret	3/14			3/28
Proprietary	401	Golf Course	Margaret	3/14			3/28
Proprietary	402	Downtown Parking	Margaret	3/14			3/28
Proprietary	431	Stormwater	Margaret	3/14			3/28
Proprietary	432	Stormwater Construction	Margaret	3/14			3/28
Proprietary	433	Stormwater Replacement	Margaret	3/14			3/28
Proprietary	414	Sewer Debt	Margaret	3/14			3/28
Proprietary	425	Water Debt	Margaret	3/14			3/28
Proprietary	434	Stormwater Debt	Margaret	3/14			3/28

Internal Service	511	Equipment Maintenance	Chad	3/7			3/23
Internal Service	521	Information Technology	Chad	3/7			3/23
Internal Service	500	Health	Chad	2/23			3/23
Internal Service	501	Workers Compensation	Chad	3/7			3/23
Internal Service	503	Communications	Chad	2/14			3/16
Internal Service	502	Liability	Chad	2/14			3/23
Internal Service	512	Fleet Replacement	Chad	2/23			3/23
Internal Service	522	IT Acquisition	Chad	2/23			3/23
Permanent	601	Cemetery Endowment	Joy	2/14			3/16
Special Revenue	140	Museum	Joy	1/31			3/14
Permanent	603	Petriken Memorial	Joy	1/31			3/14
Special Revenue	141	Senior Citizens	Joy	1/31			3/14
Permanent	605	Memorials	Joy	1/31			3/14
Special Revenue	142	Senior Center Clubs	Joy	2/14			3/16
Special Revenue	143	Community Memorials	Joy	2/14			3/16
Group	700	Investment Pool	Rochelle	2/14			n/a
Group	800	General Fixed Assets	Chad	3/16			3/23
General	100	General	Tena	3/16			3/30
Component	DDA	Downtown Development Auth	Chad	1/31			2/23
Component	GURA	GURA	Rochelle	3/14			3/23

USE THIS AS FUND FILE CHECKLIST

All fund files should:

Include all final statements:

Balance Sheet or Statement of Net Position

Statement of Revenues, Expenditures and Changes in Fund Balance or Changes in Net Position

Cash Flow Statement

Include a workpaper for each balance sheet account

Include a schedule of construction in progress

Include for each new fund a description of the purpose of the fund

Include Schedule of Capital Assets and Schedule of Accumulated Depreciation

Include revenue **status** reports and backup for revenues

Include **audit trails** for capital outlay in operating funds; highlight invoice/invoices

Include **audit trails** for every BU# with activity in capital project funds; mark all line items capitalized

All workpapers must be initialed and dated

Attach detail list of invoices for each fund for 1221 Misc Accounts receivable not just summary

Review all BU#'s revenue and expenditures/expenses

Make sure all revenue is recorded; grants, intergovernmental, etc Match revenues to expenditures

Before starting work papers look for any A/P > \$20,000 for 2019 paid after 01/31/2020 that needs to be accrued

Review accounts 73XX for any capital items

Look at all audit/period 13 entries from prior year. Are we missing anything done in prior years????

FXA

Make sure PO and invoices are attached to asset in FXA system

Do not capitalize operating transfers (example 1% art)

Chad will do all FXA worksheets for governmental and internal service funds

she will give you copies for fund file, these worksheets must agree with fund balance sheets.

Make sure all grant FXA are identified using grant code

Review prior year CIP and expense if needed

Reclass entries are adjustments of revenues or expenditures to balance sheet

Reclass entries would be principal on debt, fixed assets, lease/bond proceeds

BU# for reclass = fundXXXXXXXXXXXX

7799 = principal on loans including interfund

8199 = capital

8198 = prior year CIP expenses in current year Enterprise funds

5999 = lease/bond proceeds/interfunds loan proceeds

Use account 1224 when setting up "OTHER" misc receivables

Post 2021/2022 reversing entries in the same month as audit entries are entered.							
Sewer/Water/Stormwater Schedule of Revenues, Expenses and changes in Fund Equity							
on statement only no need to do adjustment (operating funds statements)							
labor reimbursement or burdened labor should be zero \$\$							
reduce personnel services expense by same \$\$ amount							
CASH FLOW STATEMENTS							
Reminder interest/bank charges/investment charges should be cash flow from investing NOT nonoperating							
When doing balance sheet or cashflow rounding adjustments adjust to one of the following							
accounts payable		inventory					
miscellaneous revenue		other liabilities					
prepaid expenses		claims incurred but not reported					
For Statement purposes:							
Loan or Bond Proceeds or proceeds from an internal loan - use "Issuance of Debt" for description in both the non-operating section and reconciliation to GAAP section of statement							
If the fund is issuing an advance to another fund - use "Issuance of Debt" for description in both the non-operating section and reconciliation to GAAP section of statement							
If fund is repaying on the advance - use "Principal retirement" for description in both the non-operating section and reconciliation to GAAP section of statement							
If fund is receiving a repayment on the advance - use "Principal repayment" for description in both the non-operating section and reconciliation to GAAP section of statement							
In proprietary and internal service funds, any items that are reclassified should be shown as a revenue/expense in non-operating section of the statement and included in the reconciliation to GAAP section.							

City of Greeley			
Year-End Schedule			
12/31/21			
Staff	Assignment	Due	Type
Tena	Year-end memo to departments	11/01/21	Year End
Rochelle	Prelim Schedule of Expenditures of Federal Awards	11/08/21	Supplemental
Chad	Certification for Conservation Trust Fund	11/26/21	Other
Robert	Oracle + budget module organization chart updated for next year TeamBudget loaded into Oracle + budget module??	12/06/21	Other
Shantelle	Encumbrance list to departments	12/06/21	Year End
Jamissia	Coordinate cash counts	12/13/21	Year End
Margaret	Physical inventory: Water	12/20/21	Year End
Shantelle	Unencumber PO's per department requests	12/17/21	Year End
Jamissia / (Margaret assist)	Unclaimed property updated; void all checks not cleared through 6/30	12/17/21	Year End
Rochelle	Run accumulated leave reports (will need to have Script X on machine)	12/15/21	Year End
Tena	Prepare memo pursuant to GMC 2.12.100(2) employees authorized to transfer funds	12/27/21	Year End
All	Information from other departments (see below)	12/27/21	Year End
Kelli	Final 2021 check run - make sure checks dated 2021	12/29/21	Year End
Chad	Reimburse Health Fund for any sick payout from 2008 PTO change	01/04/22	Audit Prep
Robert	Updated revenue & expenditure balance budget worksheets	01/04/22	Year End
Kelli	Create 1099 file for City	01/04/22	Year End
Rochelle	Create 1099's for GURA	01/04/22	Year End
Yesenia	Deposits made to bank from all locations ***Email all locations reminder***	01/04/22	Year End
Robert	Make sure 2022 budget is in approved status in Oracle + budget module	01/04/22	Year End
All	All December entries: operating transfers, <i>interfund loans</i> , record December Public Trust Advisors charges, 4th Qtr USBank fees	01/10/22	Year End
Yesenia	All December 31 (and earlier) night deposits are entered	01/10/22	Year End
Margaret	Process new year after 5pm (bring accounting system into 2022)	01/12/22	Other
Jamissia	Stat Section Confirmation Letters	01/10/22	CAFR
Kelli	First 2022 check run	01/06/22	Other
Chad	Accrued comp worksheets completed; journal entry done	01/17/22	Other
Chad	Year End worksheets for Improvement districts 001-1291/001-2501	01/17/22	Audit Prep
Tena	Prepare/update next year CAFR statements	01/17/22	Audit Prep
Tena	Adjust all prior year passed adjustments	01/17/22	Audit Prep
Tena	Receivable accrual adjustments (need accounts sent to County)	01/17/22	Audit Prep
Tena	Update CAFR tool	01/17/22	Audit Prep
Carrie	Payroll accruals	01/17/22	Audit Prep
All	Prepare confirmations, letters and entries on Confirmation.com for auditors. USE CORRECT LETTERHEAD and FOOTER. Make sure all information is correct: Attention is still good contact, loan, bank account is still valid, and that body of letter reads correctly.	01/17/22	Audit Prep
Outside software company	Gather lease information for early implementation of GASB 87	01/24/22	Audit Prep
Kelli	1099 and 1099R; 1099's mailed and transmitted	01/28/22	Other
ADP	W2's and 941; W2's mailed and transmitted	01/28/22	Other
All	Final period 13 cash adjustments	01/28/22	Year End
Tena	Water/Sewer/Storm water/General Funds chargeback	01/28/22	Audit Prep
All	Last day for period 13 entries; now use audit entries (AJ #s: YE(fund)...))	01/28/22	Year End
Joy	Final 2021 A/R batch and balance by fund for fund files. PDF summary and detail by fund for fund files.	01/28/22	Year End
MHP /Tena	Major fund determination calculation. Make sure to add any new funds.	01/28/22	Audit Prep
Jamissia	2021 Bank reconciliations done and reviewed (signed & dates)	01/28/22	Year End
Payables/All	Starting 1/4/22- Payables to give the accountants copies of 2021 AP invoices to accrue back to 2021 through period 13 adjustments.	01/28/22	Year End
Cashiers	Maintain 2021 cash receipt revenue accrual spreadsheet (for crs received in January but need to be accrued back to 2021) - after this date give information to accountants for possible accrual	02/04/22	
All	Accrue 2021 revenue (cash receipts) through January only	02/04/22	Year End
Purchasing	Roll 2021 encumbrances to 2022.	01/04/22	Other
Robert	Request year-end variances from depts through period 12	02/07/22	Other
Margaret	Cash reconciliation	02/07/22	Other
Margaret	Year-end utility accruals for Sewer, Water, Stormwater and reversed out of 2021, Raw water surcharge	02/11/22	Year End

All	Year-end accruals such as franchise fees, sales tax, lodging tax, sales tax transfers to other funds, grant revenue, funds from County, all bank corrections, funds from state, chargeback's, 4th Qtr depreciation, burdened labor markup, Xcel Energy payments, fuel tax refund, comp absences, Dec health fund activity, payroll accrual, fair value, ...	02/11/22	Year End
Chad	Period 13 A/P copies for fixed assets	02/11/22	Audit Prep
Firm	Note: Reporting Entity/Significant policies	02/14/22	Notes
Firm	Note: Stewardship	02/14/22	Notes
Tena	Adjust investments and operating cash	02/14/22	Year End
Rochelle	Pooled investments reconciliation	02/21/22	Audit Prep
MHP	Investment purchases/sales worksheet for cash flows	02/21/22	Audit Prep
Firm	All DDA Statements	02/21/22	Statements
Jamissia	Prepare pooled cash worksheet	01/28/22	Audit Prep
All	All funds included in Year End Report must be substantially complete. Funds with "1st due date must be complete. Funds due after this date must have all expenditures recorded; retainage, payables, etc; all revenue reviewed for accuracy and all revenue accrued; example: grant receivables and all debt and interfund loans reclassified. All entries done except for fixed asset reclasses in proprietary funds.	02/16/22	Year End
Chad	Update Debt Service Transfers and Payment Schedule	02/18/22	Year End
Firm	Update worksheet restricted funds (105,108,600, etc) Summary of Committed or Designated funds (see audit folder)	02/28/22	Year End
Chad	Conservation Trust report due	02/25/22	Other
Tena	Clear Due to/from in 2022	02/25/22	Other
Firm	Nonmajor Debt Service - Combining	03/14/22	Statements
Firm	Note: Deposits, Investments, Receivables	03/09/22	Notes
Firm	Note: Deferred Comp Plans/Retirement Plans/required supplement	03/14/22	Notes
Firm	Required Supplementary Information FPPA	03/14/22	Notes
Firm	Quasi external revenues/expenditures	03/14/22	Audit Prep
Firm	All DDA footnotes	03/16/22	Notes
Firm	Note: Commitments and Contingent Liabilities	03/16/22	Notes
Firm	Prepare worksheet schedule to eliminate internal service funds	03/16/22	Audit Prep
Firm	Nonmajor Permanent - Combining	03/16/22	Statements
Firm	Nonmajor Special Rev - Combining	03/23/22	Statements
Firm	All GURA Statements	03/23/22	Statements
Firm	Nonmajor Capital Projects - Combining	03/23/22	Statements
Firm	All GURA footnotes	03/30/22	Notes
Firm	Nonmajor Governmental Funds - Combining	04/01/22	Statements
Firm	Internal Service - Combining	04/01/22	Statements
Firm	Nonmajor Proprietary Funds - Combining	04/01/22	Statements
Firm	Note: Risk Management	04/01/22	Notes
Firm	Balance interfund accounts	04/01/22	Audit Prep
Outside software company	Note: Leases (GASB 87 early implementation)	03/25/22	Notes
Firm	Notes: Lease/Long-term Debt	04/01/22	Notes
Firm	Note: Interfund Transactions	04/01/22	Notes
Firm	Note: Capital Assets	04/01/22	Notes
Firm	Final Major Funds test using CAFR statements	04/01/22	Other
Tena	Final Clear Due to/from in 2020	02/28/22	Other
Firm	Major Governmental Funds	04/08/22	Statements
Firm	Major Proprietary Funds	04/08/22	Statements
Firm	Note: Fund Balance Designation	04/08/22	Notes
Firm	Fund Balance Worksheet	04/08/22	Other
Firm	Note: Subsequent Events	04/08/22	Notes
Firm	Statement of Net Assets	04/08/22	Statements
Firm	Statement of Activities	04/08/22	Statements
Michael	Colorado Severance Tax return	04/04/22	Other
Margaret	Calculate working capital	04/04/22	Other

Firm	Final Schedule of Expenditures of Federal Awards	04/18/22	Supplemental
Firm	Transmittal Letter	04/18/22	CAFR
Firm	Schedule of Receipts for Road, Bridge, and Street Purposes	04/25/22	Supplemental
Firm	CAFR Stat Section	04/25/22	CAFR
Firm	Management's Discussion and Analysis	04/25/22	CAFR
Jamissia	990 Employee Health Trust due May 15th	04/29/22	Other
All	CAFR completed	05/20/22	CAFR
Firm	Coordinate typing and assembly of CAFR	April/May	Other
Carrie/Chad	720 Excise Tax	06/27/22	Other
Rochelle	SF-SAC report	06/03/22	Other
Margaret	Close out 2021	06/03/22	Other
Robert	Update TABOR calculation worksheet	06/03/22	Other
Tena	Debt disclosure report Water Bond, Sales Tax Bonds Sewer Bonds, Stormwater Bonds, and COP's S:\FINANCE\Bond Continuing Disclosure (make sure to add any new issues)	06/13/22	Other

Information from other departments:

Accounts for raw water surcharge		
General fund charge back stats		
Island Grove contributions		
Contributions from developers/annexations - Streets, Water, Sewer, Stormwater contributions		
Vehicle allocation for government wide activities		
Insurance claims incurred but not reported		
Signed contracts, commitments & contingent liabilities		
Pension reports		
new or replaced water mains, hydrants and valves from water distribution, manholes, contributed water rights		