

RESOLUTION NO. 2025-13
INTRODUCED BY: Mayor Bodnar

**AN EMERGENCY RESOLUTION
AUTHORIZING THE MAYOR AND PRESIDENT OF COUNCIL
TO ENTER INTO AN AUDIT ARRANGEMENT WITH INDEPENDENT AUDITOR
CHARLES E. HARRIS & ASSOCIATES
BY MEANS OF A MEMORANDUM OF AGREEMENT FOR THE AUDIT
OF THE VILLAGE’S BASIC FINANCIAL STATEMENTS
FOR THE PERIOD OF JANUARY 1, 2024 THROUGH DECEMBER 31, 2028
AND TO AUTHORIZE AN EXPENDITURE TO
CHARLES E. HARRIS & ASSOCIATES, INC.
IN AN AMOUNT NOT TO EXCEED \$14,000.00
FOR THE FIXED-FEE BID FOR YEAR ENDING 2024**

WHEREAS, pursuant to Ohio Revised Code Section 117.11, Mayfield Village is required to undergo auditing by the Ohio Auditor of State or an assigned representative; and

WHEREAS, the Auditor of State, on October 28, 2024 issued a Request for Proposals for an engagement related to the audit of Mayfield Village; and

WHEREAS, upon consultation with Mayfield Village, the Auditor of State has selected Charles E. Harris & Associates, Inc. as the Independent Public Accountant providing audit services on behalf of Mayfield Village for the period of January 1, 2024 through December 31, 2028; and

WHEREAS, based upon recommendation by the Director of Finance, Mayfield Village wishes to enter into the Memorandum of Agreement and Certificate of Compliance with Charles E. Harris & Associates, as submitted by the Auditor of State’s office to Mayfield Village; and

WHEREAS, the fee for the 2024 financial audit of Mayfield Village will not exceed \$14,000.00.

BE IT RESOLVED BY THE COUNCIL OF MAYFIELD VILLAGE, OHIO, THAT:

SECTION 1. The Council of Mayfield Village does hereby direct the Mayor, President of Council and Director of Finance to enter into an arrangement with Charles E. Harris & Associates by means of a Memorandum of Understanding and Certificate of Compliance engagement letter for the audit of the Village’s basic financial statements as of and for the years ended December 31, 2024 through December 31, 2028, a copy of which is attached hereto and incorporated herein as Exhibit “A”.

SECTION 2. The Council of Mayfield Village hereby approves and authorizes an expenditure at a total cost not to exceed \$14,000.00 to Charles E. Harris & Associates for the 2024 financial audit of Mayfield Village.

SECTION 3. The Council finds and determines that all formal actions of this Council relating to the adoption of this Resolution have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including requirements of Section 121.22 of the Ohio Revised Code.

SECTION 4. This Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of health, safety and welfare of the residents of Mayfield Village, Ohio, for the reason that it allows time for the necessary action required to satisfy the audit requirements of Section 117.11 of the Ohio Revised Code. It shall, therefore, take effect immediately upon the passage by the affirmative vote of not less than five (5) members elected to Council and approved by the Mayor or otherwise at the earliest time allowed by law.

STEPHEN SCHUTT
Council President

First Reading: _____, 2025

Second Reading: _____, 2025

Third Reading: _____, 2025

PASSED: _____, 2025

BRENDA T. BODNAR, Mayor

APPROVED AS TO FORM:

DIANE A. CALTA, ESQ.
Director of Law

ATTEST: _____
MARY E. BETSA, MMC
Clerk of Council

OHIO AUDITOR OF STATE
KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

November 26, 2024

Charles E. Harris & Associates, Inc.
Attn: John Phillips, VP / Shareholder
5510 Pearl Road, Suite 102
Parma, Ohio 44129

Dear Mr. Phillips:

On behalf of Auditor of State Keith Faber, I am pleased to inform you that the contract to audit the Cuyahoga-Lake Bundle - Pool of 4 consisting of: the Village of Mayfield, Village of Valley View, Cuyahoga County, Concord Township and Lake County General Health District, Lake County, for the fiscal periods January 1, 2024 through December 31, 2028, in accordance with the items and conditions set forth in the Request for Proposals dated October 28th, 2024, has been awarded to Charles E. Harris & Associates, Inc.

Attached you will find a PDF document of the Memorandum of Agreement (MOA) forms. These documents are to be executed by an authorized representative of your firm and forwarded to each entity within the Cuyahoga-Lake Bundle - Pool of 4. Electronic signatures are acceptable. If the proposed first year of this audit exceeds 800 hours, also enter the MBE information on the MOA (note: "to be determined" is not acceptable).

The public office will then sign the MOA and the Certification of Compliance (also attached) and **return all signed documents to this office**. When fully approved by the Auditor of State, a fully executed document of each entity will be sent to you and to the public office. No audit work may be performed, or payments lawfully made regarding this contract until such approval is obtained.

Should you have any questions, please contact me at 1-216-787-3665. We look forward to working with you and, in advance of your cooperation, please accept my appreciation.

Sincerely,

KEITH FABER
Auditor of State

A handwritten signature in blue ink that reads "William J. Ward".

William J. Ward
Assistant Chief Auditor, Northeast Region

Enclosures

C: Angie Rich, Finance Director; Mary Snyder, Clerk-Treasurer;
John Patriarca, Fiscal Officer; Adam Litke, Administrator

OHIO AUDITOR OF STATE KEITH FABER



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

MEMORANDUM OF AGREEMENT

This agreement is entered into as of the 26th day of November, 2024, by and between Charles E. Harris & Associates, Inc. an independent public accountant (IPA), **KEITH FABER**, Auditor of State of Ohio (Auditor) and the Village of Mayfield, Cuyahoga _____ County (Public Office) WITNESSETH:

Whereas, the Auditor of State on October 28th, 2024, issued a Request for Proposals for an engagement related to the Village of Mayfield, including any components and other requirements stated in the Request for Proposal, pursuant to Sections 117.11 and 117.115 Revised Code, for fiscal periods January 1, 2024 through December 31, 2028.

Whereas, IPA responded to the Request for Proposals with a formal proposal wherein they indicated their willingness to perform the engagement related to the Public Office in accordance with the items and conditions set forth in the Request for Proposals; and

Whereas, the Auditor of State, in consultation with the Public Office, has determined the IPA has submitted the proposal most advantageous to the Auditor and Public Office;

NOW, THEREFORE, IPA and Public Office do mutually agree as follows:

1. This Memorandum of Agreement, the Request for Proposals, the Proposal of the IPA and any written documents supplementing, amending, or incorporating the Request for Proposal, the Proposal of the IPA, and the Memorandum of Agreement constitute the integrated written agreement of the parties, to be known as the "Contract";
2. The IPA shall, in consideration of the payments specified in the Proposal, and subject to the requirements of the Contract, perform the specified engagement related to the Public Office;
3. Public Office will provide the IPA with such payments, services, and support as are specified in the Request for Proposals; and
4. The Auditor will provide the IPA with such services and support as are specified in the Request for Proposals; and
5. If applicable, pursuant to the agreement of the parties a subcontractor with respect to the Contract will be as stated below. Further, pursuant to the RFP Terms of Engagement and this Contract, the IPA shall be and remain solely responsible to the Public Office and Auditor for the acts the IPA performs or faults of any subcontractor and of any subcontractor's officers, agents or employees, who are deemed to be agents or employees of the IPA to the extent of the subcontract. Each subcontractor shall jointly and severally agree that neither the Public Office nor the Auditor is obligated to pay or to be liable for the payment of any sums due the subcontractor.

Subcontractor Name _____

Address _____

Number of Hours	Rate Per Hour	Total Subcontract
		\$0.00

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

Legislative Authority or Designee for
the Village of Mayfield

Date

John J. Phillips Digitally signed by John J. Phillips
Date: 2024.11.26 22:31:06 -05'00'

Charles E. Harris & Associates, Inc.

Date

APPROVAL:

Compliance, Auditor of State
Office of **KEITH FABER, Auditor of State of Ohio**
In Accordance with Sections 117.11 & 117.115 Revised Code
(Not valid unless approved by AOS Representative)

Date

MAYFIELD VILLAGE:

Brenda T. Bodnar DATE
Mayor

Stephen Schutt DATE
President of Council

APPROVED AS TO LEGAL FORM:

Diane A. Calta
Director of Law
Mayfield Village, Ohio

FISCAL OFFICER'S CERTIFICATE

As the fiscal officer of the Mayfield Village, Ohio, I certify that as of the date of execution of the within Agreement with Mayfield Village, Ohio, the amount required to satisfy payment under the Agreement has been fully appropriated, or authorized or directed for such purpose and is in the Treasury, or is in the process of collection and is free from any obligation or certification now outstanding.

Angie S. Rich, Director of Finance
Mayfield Village, Ohio

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES TO SUPPORT THE TOTAL
ALL-INCLUSIVE MAXIMUM FIXED FEE FOR THE AUDIT OF THE FINANCIAL
STATEMENTS OF THE CUYAHOGA-LAKE BUNDLE-POOL OF 4

Public Office: *VILLAGE OF MAYFIELD, CUYAHOGA COUNTY*

Audit Period: January 1, 2024 through December 31, 2028

This proposal for: *Charles E. Harris and Associates, Inc.*

<u>Staff</u>	<u>Hours</u>	<u>Hourly Rates</u>	<u>Total</u>
Partner	18	\$ 70.00	\$ 1,260
Manager/Senior staff	64	70.00	4,480
Staff	<u>118</u>	70.00	<u>8,260</u>
Out-of-pocket expenses			- 0 -
Total fixed fee bid for year ended 2024	<u>200</u>		<u>\$ 14,000</u>

	<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Out-of-Pocket Expenses</u>	<u>Total Fixed Fee</u>
Year ended 2025	200	\$ 72.00	- 0 -	\$ 14,400
Year ended 2026	200	\$ 74.00	- 0 -	\$ 14,800
Year ended 2027	200	\$ 76.00	- 0 -	\$ 15,200
Year ended 2028	200	\$ 78.00	- 0 -	<u>\$ 15,600</u>
Total 5 period cost				<u>\$ 74,000</u>

John J. Phillips, Vice-President/Shareholder
Charles E. Harris and Associates, Inc.

Date: November 14, 2024

