



*City of Bethlehem Memorandum*

**TO:** Adam R. Waldron, City Council President  
**FROM:** Mark W. Sivak, Director of Budget & Finance *mws*  
**DATE:** June 21, 2018  
**SUBJECT:** Audit Proposal – Maher Duessel

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The current contract with Maher Duessel allows for a three-year extension. Attached is an auditing fee proposal from Maher Duessel for the years ending December 31, 2018, 2019, and 2020.

The Administration recommends continuing with Maher Duessel.

If you have any questions or need additional information please let me know.

cc: Members of Council  
Mayor Donchez  
E. Evans  
L. Lazarchak  
G. Yasso



May 15, 2018

Mr. Mark Sivak  
Director of Budget and Finance  
City of Bethlehem  
10 East Church Street  
Bethlehem, PA 18018-6025

Dear Mr. Sivak:

It has been a pleasure to work with the City of Bethlehem these past three years. We continue to be impressed with the caliber of staff, and we look forward to continuing our successful relationship with the City.

As we discussed, I have proposed fees for the auditing services for the years ending December 31, 2018, 2019, and 2020, as noted below:

	Not-to-Exceed Fees:		
	2018	2019	2020
General Purpose Financial Statements	\$ 52,970	\$ 54,030	\$ 55,060
Single Audit Reports	7,330	7,480	7,620
Water Fund	10,590	10,800	11,010
Sewer Fund	7,990	8,150	8,300
Bethlehem Area Public Library	4,400	4,525	4,650
Bethlehem Parking Authority	7,975	8,125	8,275
Bethlehem Authority	3,620	3,690	3,760
Bethlehem Redevelopment Authority	14,000	14,275	14,550
Total	<u>\$ 108,875</u>	<u>\$ 111,075</u>	<u>\$ 113,225</u>

Our fee quote as outlined above will be honored unless there are non-recurring matters or changes to the scope of recurring services, including matters such as: (1) changes in the application of accounting principles or composition of the reporting entity; (2) management requests for procedures of a nature and extent beyond those necessitated for an audit; and (3) matters of management responsibility (e.g. the condition of records) or other matters beyond Maher Duessel's reasonable control.

City of Bethlehem  
May 14, 2018  
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If you need further information or have any questions, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Tracey L. Rash".

Tracey L. Rash, CPA, CGFM  
Partner