

**Fiscal Comments  
Commission Meeting  
October 8, 2024  
Regular Meeting**

**Policy Report Finance No. 23-05  
Audit Services**

During the 2025 Operating and 2025 – 2029 CIP Budget process, the City Commission approved \$75,000 for financial services, which includes approximately \$69,000 for audit services and \$6,000 for other financial services.

The City policy is to solicit audit services every five (5) years. Staff prepared a Request for Proposal (RFP) for 2024 services, including four (4) one-year renewals. Staff advertised in the newspaper and sent RFPs to twelve (12) CPA firms. The City received qualified proposals from the following three (3) firms:

CPA Firm	Location
Hood & Associates, CPAs, PC	Kansas City, MO
Allen, Gibbs & Houlik, L.C.	Overland Park, KS
BT&Co., P.A.	Topeka, KS

The proposals were reviewed by a review team that consisted of the Finance Director, Deputy Finance Director, and Assistant City Manager. The review team evaluated each proposal based on technical qualifications, expertise & experience, audit approach, and price. Based on the results of the review, the review team selected Hood & Associate to perform the following services:

Service to be Provided	Cost per Hour	Estimated # of hours, per 2023 services	Extended Price
Audit of City's Financial Statements	N/A		\$46,050
Single Audit	N/A		\$5,020
<b>Total All Inclusive Maximum Fee for Audits</b>			<b>\$51,070</b>
REAC Submission	\$150	32 hours	\$4,800
<b>Total (based on estimated hours for REAC submission)</b>			<b>\$55,870</b>

The all-inclusive maximum price of \$51,070 for audit services plus an estimated \$4,800 for the REAC submission, for a total of \$55,870, is less than the \$69,000 budgeted for audit services.

Staff recommends that the City Commission authorize Staff to award the contract for 2024 audit services in the maximum amount of \$51,070 and 2024 REAC Submission service in the maximum amount of \$150 per hour to Hood & Associates CPAs, PC.

## **Policy Report PWD No. 24-35**

### **Approve 2025 Landfill Services Contract with Waste Management**

During the 2025 Operating and 2025 – 2029 CIP Budget process the City Commission approved \$577,200 for landfill fees for municipal solid waste (MSW - Refuse Budget) and \$252,400 for special waste (sludge/grit - Sewer Fund). The City disposes of approximately 11,500 tons of MSW and 5,000 tons of sludge/grit per year.

The City has been using the Waste Management landfill in Shawnee since January 2019. In 2025, the cost to dispose of MSW at Waste Management is increasing from \$31.80/ton to \$33.39/ton (5% increase) and the cost for special waste remains at \$56.04/ton. Therefore, the cost of disposing 11,500 of MSW would be \$383,985 and the cost of disposing of 5,000 tons of sludge/grit would be \$280,200.

Staff recommends the City Commission approve the 1-year contract with Waste Management at \$33.39/ton for municipal solid waste and \$56.04/ton for special waste.