

**FAIRFIELD TOWNSHIP
RESOLUTION NO. 18-22**

**RESOLUTION TO APPROVE THE PROPOSED MODIFICATION AGREEMENT
AND BRING THE FAIRFIELD TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION
(CIC) INTO THE TOWNSHIP'S AUDIT.**

WHEREAS: The attachment shows a proposed Modification Agreement to add the audit of the Fairfield Township Community Improvement Corporation to the existing contract for the audit of Fairfield Township for the remaining (4) annual periods under the current contract with Bastin and Company; and

WHEREAS: The Board finds the additional cost as set forth on the Modification Agreement is reasonable;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of Fairfield Township, Butler County, Ohio, as follows;

SECTION 1: The Board hereby approves the proposed Modification Agreement bringing the CIC into the Township's Audit, attached hereto as Exhibit "A" .

SECTION 2: The Board hereby dispenses with the requirement that this resolution be read on two separate days, pursuant to RC 504.10, and authorizes the adoption of this resolution upon its first reading.

SECTION 3 This resolution is the subject of the general authority granted to the Board of Trustees through the Ohio Revised Code and not the specific authority granted to the Board of Trustees through the status as a Limited Home Rule Township.

SECTION 4: That it is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with all legal requirements including §121.22 of the Ohio Revised Code.

SECTION 5: This resolution shall take effect at the earliest period allowed by law.

Adopted: January 24, 2018

Board of Trustees

Susan Berding:

Susan Berding

Shannon Hartkmeyer:

Shannon Hartkmeyer

Joe McAbee:

Joe McAbee

Vote of Trustees

YES

YES

YES

AUTHENTICATION

This is to certify that this is a resolution which was duly passed, and filed with the Fairfield Township Fiscal Officer this 24th day of January, 2018.

ATTEST:

Shelly Schultz

Shelly Schultz, Fairfield Township Fiscal Officer

APPROVED AS TO FORM:

L.E. Barbieri

Lawrence E. Barbieri, Township Law Director



Dave Yost • Auditor of State

MODIFICATION AGREEMENT

This Agreement between Auditor of State Dave Yost (Auditor), Fairfield Township
Butler County (Public Office), and Bastin & Company, LLC an
independent public accountant (IPA), modifies an existing agreement between these parties as identified in
SECTION I below and incorporated herein by reference. These parties agree to abide by all terms and conditions of
the original agreement, except as specifically identified in Section II below, and that **no remuneration will be
granted in relation to work performed under this modification prior to the execution of this Agreement by all
parties.**

SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP	<u>Fairfield Township</u>		
Original Contract Period	<u>1/1/2011-12/31/2015 Modified on 8/25/2016 to add 1/1/2016-12/31/2020</u>		
Date RFP was issued	<u>3/6/2012</u>	Date MOA Executed	<u>6/19/2012</u>
Public Office Contact	<u>Julie Vonderhaar, Administrator</u>	E-mail	<u>jvonderhaar@fairfieldtwp.org</u>
IPA Contact	<u>Wayne Bastin</u>	E-mail	<u>bastinw@msn.com</u>

SECTION II – MODIFICATION INFORMATION

Modifications are only appropriate for engagement services that were not known at the time of the original proposal and could not have reasonably been anticipated by the parties during the bid process. The hourly rate for modified services should not exceed the hourly rate originally proposed by the IPA firm. If multiple engagement periods are involved with this modification, contact the regional representative noted in the RFP for further instructions.

Fiscal Period(s) Impacted by this Modification: From 1/1/2017 To 12/31/2020

Category (check all that apply):

Change in Accounting or Auditing Standards Change in Laws or Regulations
 Change in Scope Change in IPA Report Due Date Other: _____

NOTE: If the Modification is the result of a Change in Scope from a full audit to an AUP, a breakdown of budgeted hours for the AUP engagement is required to be submitted with the Modification Agreement for approval. The Breakdown of Budgeted Hours form in Appendix A must be completed for AUP engagements.

Detailed Explanation for Modification (include any additional reports required):

This modification is to add the audit of the Fairfield Township Community Improvement Corporation to the scope of the existing contract for the audit of Fairfield Township. This modification is for the remaining 4 annual periods under the current audit contract for the Township with Bastin & Company, LLC (FY 2017-2020).

The CIC issues separate GAAP basis statements and it's cash basis activity is also reported as a blended component unit of the Township. The CIC has been audited separately from the Township in prior years by the Auditor of State as a basic audit with expenditures less than \$100,000. For 2017 and forward, activity is anticipated to exceed \$100,000

A total of 24 additional hours, per year, is proposed. Hourly rates equal the rates contained in the existing audit contract. A detailed calculation of the modification requested, is attached.

SECTION II – MODIFICATION INFORMATION (Continued)

<u>Impact on Cost:</u>	<u>HOURS</u>	<u>RATE</u>	<u>COST</u>	<u>Subcontractor Cost Impact</u>
Original Contract for Impacted Period	560	65.25	\$36,540	\$0
Previous Modification dated: <small>Data above for 2017-20</small>				
Previous Modification dated:				
Current Modification for Impacted Period	96	65.25	\$6,264	\$0
New Contract Total for Impacted Period	656	65.25	\$42,804	\$0

SECTION III – RECITALS/APPROVAL

Due to the need for a contract modification, as stated in SECTION II above, the parties with intent to be legally bound agree as follows:

1. IPA shall, in the performance of its engagements related to the Public Office for the fiscal period(s) set forth in the original Contract, previous Modification Agreements, and in this Agreement, perform all engagement work as set forth in the original Memorandum of Agreement, previous Modifications Agreements and in this Agreement;
2. In consideration of the modification to the engagement work documented herein, the Public Office shall make payment to the IPA as set forth in the original Memorandum of Agreement, as modified in SECTION II of this agreement above;
3. The performance of the engagement work provided for in this Agreement, and all related payments provided for herein, shall in all respects be subject to the terms and conditions set forth in the original Contract;
4. Should this modification cause the total hours of the contract to exceed the threshold established for use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Subcontractor: _____
 Address: _____

5. Should this modification involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other subcontractor with respect to this Agreement will be:

Subcontractor: _____
 Address: _____

In the event of any conflict or inconsistency between the provisions of this Agreement and the parties' prior contract, the provisions of this Agreement shall control in all respects.

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

Wayne N. Bastin

Digitally signed by Wayne N. Bastin
 DN: cn=Wayne N. Bastin, o=Bastin & Company, LLC,
 email=bastinw@msn.com, c=US
 Date: 2018.01.10 11:11:52 -05'00'

Bastin & Company, LLC

1/10/2018

Date

Legislative Authority or Designee for Fairfield Township

Date

Auditor of State

Date

Completed forms should be e-mailed to: IPACorrespondence@ohioauditor.gov (or faxed to 866-603-0003)

APPENDIX A

AGREED-UPON PROCEDURES
BREAKDOWN OF BUDGETED HOURS

	<u>Budgeted Hours</u>
Planning Information	_____
Cash and Investments	_____
Charges for Services	_____
Income Tax	_____
Property Tax, Intergovernmental & Other Confirmable Receipts	_____
Other cash receipts	_____
Non-payroll Expenditures	_____
Payroll Expenditures	_____
Debt Service	_____
Compliance	_____
Other Entity Specific Procedures	_____
Final Report	_____
Supervision and administration	_____
Total Hours	<u>0.0</u>

**FAIRFIELD TOWNSHIP AND FAIRFIELD TOWNSHIP CIC
CALCULATION OF CONTRACT MODIFICATION**

<u>YEAR</u>	<u>ITEM</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
2017	Original Contract	140	\$ 64	\$ 8,960
	Modification	24	\$ 64	\$ 1,536
	Subtotal 2017	164	\$ 64	10,496
2018	Original Contract	140	\$ 65	\$ 9,100
	Modification	24	\$ 65	\$ 1,560
	Subtotal 2018	164	\$ 65	10,660
2019	Original Contract	140	\$ 66	\$ 9,240
	Modification	24	\$ 66	\$ 1,584
	Subtotal 2019	164	\$ 66	10,824
2020	Original Contract	140	\$ 66	\$ 9,240
	Modification	24	\$ 66	\$ 1,584
	Subtotal 2020	164	\$ 66	10,824
Revised Total		656	\$ 65.25	42,804
SUMMARY				
	Original Contract	560	\$ 65.25	\$ 36,540
	Modification	96	\$ 65.25	\$ 6,264
	Revised Total	656	\$ 65.25	42,804