

NOLTE, CORNMAN JOHNSON P.C.
 Certified Public Accountants
 (a professional corporation)
 115 N 3rd Avenue W, Newton IA 50208-3218
 Telephone: (641) 792-1910
 Email: info@ncjcpaia.com

Responses to New Hampton Community School District Audit Firm Questionnaire.

1. Firm Name: Nolte, Cornman & Johnson, P.C.
2. Business Address: 115 N 3rd Avenue W
Newton, IA 50208-3218
3. Telephone Number: 641-792-1910
4. Type of Organization: Corporation
5. List the following information concerning principals (or partners) and professional staff at the address listed above.

	Number	Average Number Years Experience	Number with CPA Certificate
A. Principals	1	38	1
B. Professional Staff	8	7	0

- List the names of the Iowa school districts audited by staff from your office during the past three years.
6. See Attached List
7. List all auditing team members who will be assigned to our school district.

	Years of Auditing Experience	Years of Auditing Schools	CE Hours	State Auditor's Seminar
A. N. Janssen	38	38	40	Yes
P. Beetner	11	11	40	Yes
M. Hartman	8	8	40	Yes
A. Watson	2	2	40	Yes
B. Substitutes possess training and experience equal to above listed auditors.				

- Indicate the principal or partner who will ultimately be responsible for our school districts audit and the person's position with your firm.
8. Person: Nancy Janssen
Position: President

- Quality control is an essential part of the auditing services. Explain your internal review procedures that would be used for our audit including use of questionnaires, quality specialists and peer review.
9. We utilize the State Auditor's Office questionnaires and programs. The 2024 audit team will be comprised of an experienced staff with supervision by the audit manager. We have the required peer review every three years with the most recent in March 2021.
10. Does your firm publish a client newsletter? Yes, about 5 leading up to and around year-end.

- Would your examination of our records be conducted in accordance with generally accepted auditing standards, Chapter 11 of the Code of Iowa, the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act of 1996 and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations?
11. Yes

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As a part of the basic proposal cost, would your firm present the audit report and a verbal explanation of the report to the

12. Board of Education?

No

Comments: Presentations can be done upon request. Cost is based on time and distance traveled.

During the year, the school district may request your firm to make recommendations to our Board regarding appropriate action to take in the management of our school district, for example, federal and state regulations. Describe your firm's qualifications to make such recommendations.

13. such recommendations.

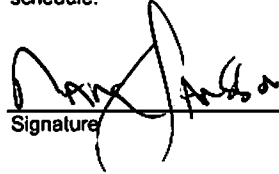
Our firm stays up to date on regulations effecting school districts. We also use the State Auditor's Office and Iowa Department of Education for reference when necessary.

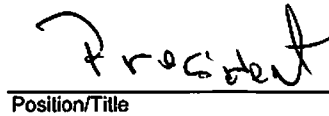
14. Electronic copies (PDF) of the audit report will be submitted to the school district by March 31.

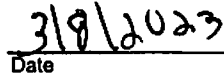
17. The school district will provide space for the auditor's use.

The audit will be completed remotely, as a remote audit.

20. We have reviewed the specifications and agree to and understand the terms outlined in this questionnaire and the attached fee schedule.


Signature


Position/Title


Date

DISTRICT	YEAR(S) AUDITED				
	2018	2019	2020	2021	2022
ADAIR-CASEY	X	X	X	X	X
ADEL-DESOTO-MINBURN	X	X	X	X	X
AGWSR	X	X	X	X	X
ALBIA	X	X	X	X	X
ALBURNETT	X	X	X	X	X
ALGONA	X	X	X	X	
ALLAMAKEE		X	X	X	X
AMES	X	X	X	X	X
ANDREW	X	X	X	X	X
APLINGTON-PARKERSBURG	X	X	X	X	X
AR-WE-VA	X	X	X	X	X
ATLANTIC	X	X	X	X	X
AUDUBON	X	X	X	X	X
BAXTER	X	X	X	X	X
BCLUW	X	X	X	X	X
BEDFORD	X	X	X	X	X
BELLE PLAINE	X	X	X	X	X
BETTENDORF	X	X	X	X	X
BGM	X	X	X	X	
BOYER VALLEY	X	X	X	X	X
BURLINGTON	X	X	X	X	X
CAL	X	X	X	X	X
CAM	X	X	X	X	X
CARROLL	X	X	X	X	
CENTER POINT-URBANA	X	X	X	X	X
CENTERVILLE				X	X
CENTRAL CITY	X	X	X	X	X
CENTRAL DECATUR	X	X	X	X	X
CENTRAL LEE	X	X	X	X	X
CHARITON	X	X	X	X	X
CHARLES CITY	X	X	X	X	X
CHARTER OAK-UTE	X	X	X	X	X
CLARINDA				X	X
CLARKSVILLE	X	X	X	X	X
CLEAR LAKE		X	X	X	X
COLFAX-MINGO	X	X	X	X	X
COLLINS-MAXWELL	X	X	X	X	
COLO-NESCO		X	X	X	
COLUMBUS	X	X	X	X	X
COON RAPIDS-BAYARD	X	X	X	X	X
CRESTON	X	X	X	X	X
DELWOOD	X	X	X	X	X
DENISON	X	X	X	X	X
DIAGONAL	X	X	X	X	X
DIKE-NEW HARTFORD	X	X	X	X	X
DUNKERTON	X	X	X	X	X

DISTRICT	YEAR(S) AUDITED				
	2018	2019	2020	2021	2022
EARLHAM	X	X	X	X	X
EAST MARSHALL	X	X	X	X	X
EAST UNION	X	X	X	X	X
EASTON VALLEY	X	X	X	X	X
EDDYVILLE-BLAKESBURG-FREMONT	X	X	X	X	X
EDGEWOOD-COLESBURG	X	X	X	X	X
ELDORA-NEW PROVIDENCE	X	X	X	X	X
EXIRA-ELK HORN-KIMBALLTON	X	X	X	X	X
FAIRFIELD	X	X	X	X	X
FORT MADISON	X	X	X	X	X
FREMONT-MILLS	X	X	X	X	X
GILBERT	X	X	X	X	X
GLENWOOD	X	X	X	X	
GREENE COUNTY	X	X	X	X	X
GRUNDY CENTER	X	X	X	X	X
GUTHRIE CENTER	X	X	X	X	X
HAMBURG	X	X	X		
HARTLEY-MELVIN-SANBORN	X	X	X	X	X
HUDSON	X	X	X	X	X
HUMBOLDT	X	X	X	X	X
IKM-MANNING	X	X	X	X	X
INDEPENDENCE	X	X	X	X	
INDIANOLA			X	X	X
IOWA FALLS	X	X	X	X	X
KEOTA	X	X	X	X	X
KINGSLEY-PIERSON	X	X	X	X	X
KNOXVILLE	X	X	X	X	X
LAKE MILLS	X	X	X	X	X
LAMONI	X	X	X	X	X
LENOX	X	X	X	X	X
LEWIS CENTRAL	X	X	X	X	X
LOGAN-MAGNOLIA	X	X	X	X	X
MAQUOKETA	X	X	X	X	X
MAQUOKETA VALLEY	X	X	X	X	X
MARION INDEPENDENT			X	X	X
MARTENSDALE-ST MARY	X	X	X	X	X
MID-PRAIRIE	X	X	X	X	X
MISSOURI VALLEY	X	X	X	X	X
MONTICELLO	X	X	X		
MOULTON-UDELL	X	X	X	X	X
MOUNT PLEASANT	X	X	X	X	X
NEW HAMPTON	X	X	X	X	X
NORTH BUTLER	X	X	X	X	X
NORTH POLK				X	
NORTH TAMA COUNTY	X	X	X	X	X

DISTRICT	YEAR(S) AUDITED				
	2018	2019	2020	2021	2022
NORTHWOOD-KENSETT	X	X	X	X	X
NORWALK	X	X	X	X	X
OABCIG		X	X	X	X
OELWEIN	X	X	X	X	
ORIENT-MACKSBURG	X	X	X	X	X
OSAGE	X	X	X	X	X
PEKIN	X	X	X	X	
RED OAK	X	X	X	X	X
RICEVILLE	X	X	X	X	X
SAYDEL	X	X	X		
SCHLESWIG	X	X	X	X	X
SERGEANT BLUFF-LUTON	X	X	X	X	X
SHENANDOAH	X	X	X	X	X
SIBLEY-OCHEYEDAN	X	X	X	X	X
SIDNEY	X	X	X	X	X
SOUTH CENTRAL CALHOUN	X	X	X	X	X
SOUTH O'BRIEN	X	X	X	X	X
SOUTH PAGE	X	X	X	X	X
SOUTH TAMA	X	X	X	X	X
SOUTHEAST WARREN	X	X	X	X	X
ST. ANSGAR	X	X	X	X	X
STANTON	X	X	X	X	X
STRATFORD	X	X	X	X	X
TRI-CENTER	X	X	X	X	X
TRI-COUNTY	X	X	X	X	X
TURKEY VALLEY	X	X	X	X	X
TWIN RIVERS	X	X	X	X	X
UNDERWOOD	X	X	X	X	X
UNION	X	X	X	X	X
VAN METER	X	X	X	X	X
VILLISCA	X	X	X	X	X
WACO	X	X	X	X	
WAPELLO	X	X	X	X	X
WASHINGTON	X	X	X	X	X
WEBSTER CITY	X	X	X	X	X
WEST BURLINGTON		X	X	X	X
WEST DELAWARE	X	X	X		
WEST HARRISON	X	X	X	X	X
WEST MONONA	X	X	X	X	X
WESTWOOD	X	X	X	X	X
WOODBURY CENTRAL	X	X	X	X	X
WOODBINE	X	X	X	X	

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Responses to New Hampton Community School District Audit Fee Proposal.

1. Base Proposal:

Maximum fee for auditing the financial records of the New Hampton Community School District for the fiscal year ending June 30, 2023.

A. Amount \$11,000

B. Additional help that may be requested during the school year at \$150 per hour.

Estimated starting date of fieldwork: per mutually agreed start date
Estimated conclusion date: 1-2 days after start of fieldwork
Estimated delivery date of finished report: by March 31 of each year

2. Future Proposals:

Maximum fee for auditing the financial records of the New Hampton Community School District for the fiscal year ending June 30, 2024.

A. Amount \$13,000


B. Additional help that may be requested during the school year at \$150 per hour.

Maximum fee for auditing the financial records of the New Hampton Community School District for the fiscal year ending June 30, 2025.

A. Amount \$15,000

B. Additional help that may be requested during the school year at \$150 per hour.

Nolte, Cornman & Johnson, P.C.
115 North 3rd Avenue West
Newton, IA 50208
641-792-1910



Authorized Signature
21 (8) / 2023

Date

AGREEMENT BETWEEN
NEW HAMPTON COMMUNITY SCHOOL DISTRICT
AND

NOLTE, CORNMAN & JOHNSON, P.C.

THIS AGREEMENT made and entered into this 7TH day of March, 2023, by and between NEW HAMPTON COMMUNITY SCHOOL DISTRICT, hereinafter called School District and NOLTE, CORNMAN, & JOHNSON, P.C., hereinafter called "CPA".

WHEREAS, the NEW HAMPTON COMMUNITY SCHOOL DISTRICT wishes to obtain the services of the CPA to perform the annual audit required by Section 11.6, Code of Iowa, for the one year ended June 30, 2023; and

WHEREAS, the CPA is equipped and staffed to assist in the above audit; and

WHEREAS, this agreement is in the public interest in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. That the CPA will:

- A. Provide auditors of various classifications and for the estimated hours as detailed in 2.A of this agreement.**
- B. Begin work on the audit engagement as specifically agreed upon with the School District.**
- C. Perform all work in accordance with generally accepted auditing standard, Chapter 11 of the Code of Iowa and applicable federal requirements.**
- D. Immediately inform the School District, the Auditor of State and County Attorney if the audit discloses any irregularity in the collection or disbursement of public funds.**
- E. Provide access to the working papers to any appropriate federal agencies for the period of time specified in relevant agreements entered into by the School District.**
- F. Provide access to the working papers to the Auditor of State in accordance with Chapter 11 of the Code of Iowa.**

2. Conditions of Payment:

- A. It is understood that the fees for the services set forth above shall be reimbursed at the following rates.

<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rate</u>
<u>Junior</u>	<u>45</u>	<u>70</u>
<u>In-charge</u>	<u>30</u>	<u>85</u>
<u>Audit Manager</u>	<u>25</u>	<u>100</u>
<u>Partner</u>	<u>15</u>	<u>125</u>
<u>Secretarial</u>	<u>Est. Cost</u>	<u>1000</u>

- B. The CPA shall present an invoice for services in the following manner: An invoice for 40% at the end of field work. An invoice for remainder at delivery of Audit Reports.
- C. Payment shall be made within 30 days of receipt of invoice.
- D. The total reimbursement for the audit shall not be for more than \$11,000 for the year ended June 30, 2023, except as specially agreed by the School District and the CPA.
- E. An additional fee will be charged at \$150 per hour for assistance beyond the course of normal audit fieldwork.

3. Termination of Agreement:

- A. This Agreement may be terminated by either party at any time, for cause, upon five business days written notice to the other party.
- B. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IN WITNESS THEREOF, NEW HAMPTON COMMUNITY SCHOOL DISTRICT AND CPA have executed this AGREEMENT as of the date indicated below.

CPA
Nolte Cornman & Johnson PC
 NOLTE, CORNMAN & JOHNSON, P.C.
 Date 3/8/2023

NEW HAMPTON CSD
 By _____
 BOARD PRESIDENT
 Date _____

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AND

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2. Conditions of Payment:

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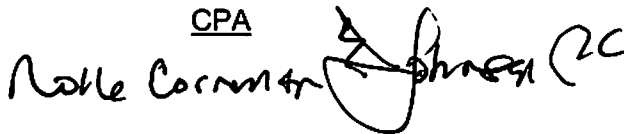
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CPA

NOLTE, CORNMAN & JOHNSON, P.C.
Date 2 / 9 / 2023

NEW HAMPTON CSD
By _____
BOARD PRESIDENT
Date _____