

# memo

## City of Berlin

To: Mayor and Council  
From: Jim Wheeler, City Manager  
CC: Patty Chase, Finance Director  
Date: 3/16/2018  
Re: Auditing Firm Recommendation

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The City has received four proposals for Auditing Services from the auditing firms noted below. Based on the criteria for reviewing the proposals I am recommending that the City enter into a 3 year agreement with the firm of Vachon Clukay & Company.

Highlights of our review of the proposals include the fact that of the four proposals only Vachon and Clukay and Roberts and Greene include municipal experience in New Hampshire. Of these two, the experience of Vachon and Clukay is far more substantial and representative of communities of our size and complexity. Virtually all of Graham and Graham's experience is in the State of Vermont.

Fees quoted by each of the firms are as follows:

	<b>Roberts and Greene, PLLC</b>	<b>MacPage</b>	<b>Graham &amp; Graham, P.C.</b>	<b>Vachon Clukay &amp; Company, PC</b>
Price	Yr.1 \$49,900 Yr. 2 \$50,250 Yr. 3 \$50,750	Yr.1 \$54,000 Yr. 2 \$54,500 Yr. 3 \$55,000	Yr.1 \$34,500 Yr. 2 \$35,350 Yr. 3 \$36,150	Yr.1 \$39,500 Yr. 2 \$39,500 Yr. 3 \$39,500

In accordance with Sec. 2-428 of the Procurement Ordinance for Professional Services I am asking the Council to approve entering into a contract for auditing services with Vachon Clukay & Company, PC.