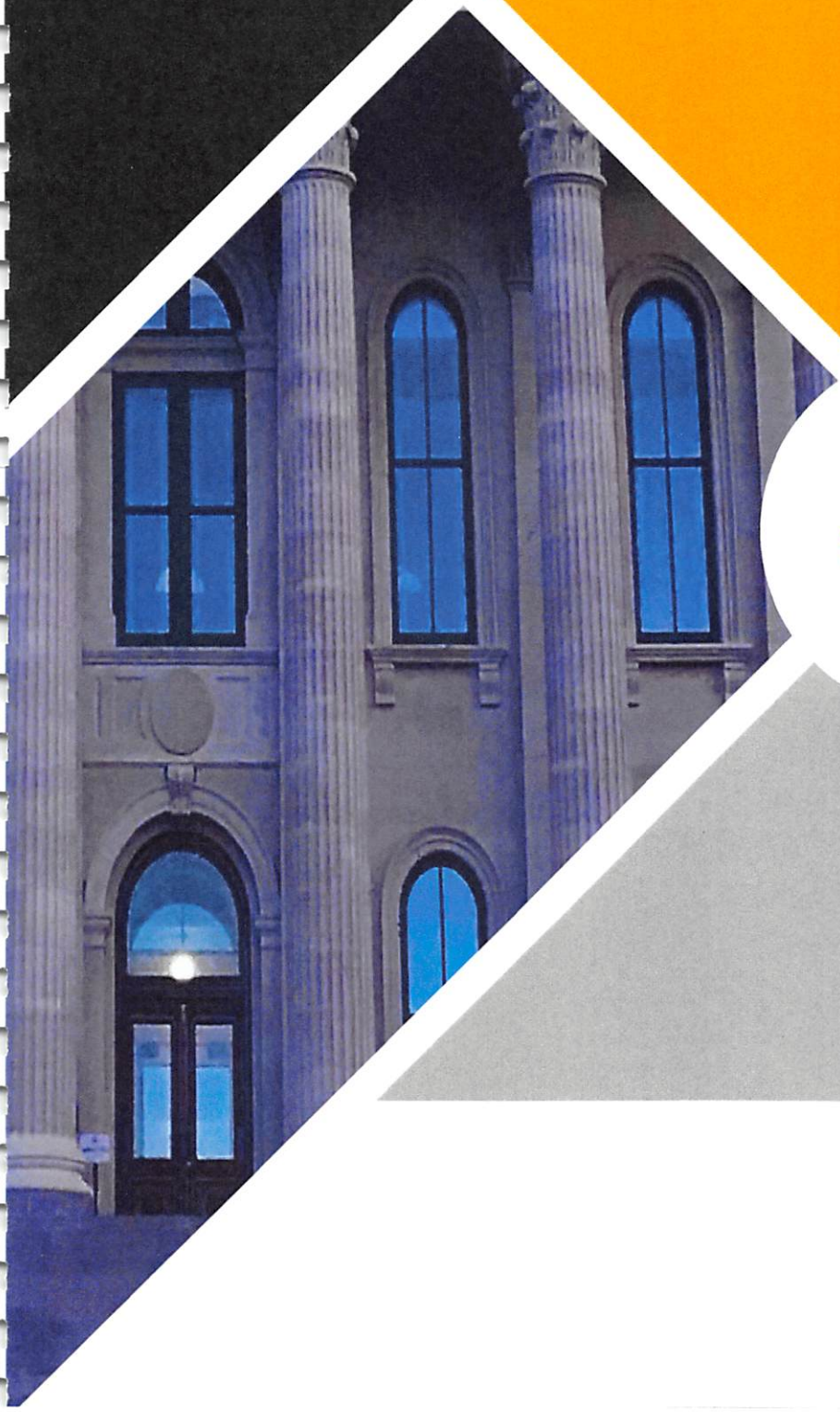
2023-RFP-09 - Professional Auditing Services

CITY OF JOPLIN, MISSOURI

September 14, 2023



PROPOSAL CONTACT:

Jonathan Nibarger
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AGH
CPAs & ADVISORS

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TRANSMITTAL LETTER

Leslie Haase
Finance Director
City of Joplin, Missouri
602 South Main Street
Joplin, Missouri 64801

Dear Leslie:

Allen, Gibbs & Houlik, L.C. (AGH) appreciates the opportunity to provide service information to the City of Joplin, Missouri (Joplin or the City). Our specialized government team can provide an efficient audit while also delivering the kind of deep governmental expertise and superior client service the City deserves. This proposal outlines our qualifications and experience to provide not only "compliance" but to serve as a trusted advisor to help Joplin best serve its constituents.

WHY AGH?

Many firms offer auditing services; few can deliver the depth and breadth of governmental focus and expertise AGH offers. Only AGH offers the unique combination of the following items.

- **Proven track record of excellent client service, accompanied by unbiased technical resources:** "Accurate, timely, and within budget" is just the start of our commitment to our clients. We recognize that how we work with you is as critical as what we do. Most CPA firms will tell you they provide great service, but few ask their clients to grade their services each year. We pride ourselves on a well-planned project, staffing and executing in accordance with your schedules, and delivering on our promises. Through our client satisfaction surveys, our clients consistently tell us that they would recommend AGH to others, they would choose AGH again, and that we deliver top-quality expertise and client service.

- **Government knowledge and deep resources:** We provide efficiencies gained from our longstanding commitment to and investment in a large and specialized public sector team, as noted through the following:
    - AGH audits many of the larger governmental entities in Kansas, Missouri, and Oklahoma, which ensures that our government team, at all levels, understands the nuances of the statutes and regulations that apply to those governmental entities.
    - Auditing large municipalities can be more complex to navigate. This is nothing new for AGH. The government team has extensive experience in organizing and completing these types of engagements on time and within budget.

- Like national or regional firms, we have equally high-quality – if not better – resources available for our clients. However, our relationships with clients are much stronger than the larger firms; all resulting in better audits and more value.

We combine superior client service with technical excellence: To truly serve as a trusted advisor, our relationship with you must be based on communication, respect, and responsiveness. Communication will be two-way, timely, and ongoing. We will work to earn and maintain your trust in a variety of ways including regular communication, off-season face-to-face meetings, and 'The Joplin-focused' GASB analysis!

THE AGH DIFFERENCE

It can be easy to default to the low-price option. But when it comes to providing the best value to Joplin's constituents, a quality service provider can offset that initial discount. Clients often tell us our first-year engagements are much easier than they expected. We attribute that to our focus on building long-term relationships.

Our guiding principle is to "work for our clients' success." To achieve that goal, we work hard to earn our clients' trust by demonstrating honesty and integrity in everything we do, and by partnering with our clients to provide effective and efficient audit services, but also to help them be successful in their missions. Our clients describe working with AGH using phrases like these:

"Very satisfied with staff, very helpful, and very professional."

"Knowledgeable, courteous, a real pleasure to work with. Lucky to have them."

"Presented many value-added suggestions."

As you evaluate your service provider options, consider the interactions you will have with the provider, what their motivation is for acquiring and completing the work, and whose success they care about. At AGH, we know firsthand that coupling trust and communication along with a determination to help our clients succeed yields success for everyone involved.

OUR COMMITMENT TO THIS PROJECT

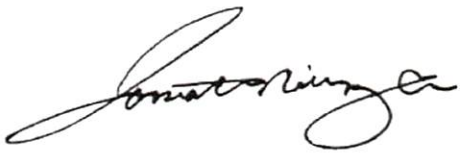
We have read and fully understand the scope of services required as detailed in the City's 2023-RFP-08. We commit to performing the work during the time period outlined in the RFP. This proposal is a firm and irrevocable offer for 90 days from the proposal deadline of September 14, 2023.

IN SUMMARY

AGH appreciates the opportunity to submit our qualifications to serve the City's auditing needs. We hope to earn the opportunity to serve Joplin with AGH's mix of deep governmental audit experience combined with our focus on delivering excellent client service. We look forward to the next step in forming a relationship as your trusted advisor. Please contact me with questions or to discuss further.

Respectfully,

ALLEN, GIBBS & HOULIK, L.C.



Jonathan Nibarger
Vice President, Assurance Services
913.730.8166 | Jonathan.Nibarger@aghlc.com

TECHNICAL PROPOSAL

2.2 INDEPENDENCE

2.2.1: Allen, Gibbs & Houlik, L.C. is independent of the City, as defined by the American Institute of Certified Public Accountants (AICPA) under generally accepted auditing standards and the provisions of Government Auditing Standards.

2.2.2: The firm is also independent of all of the component units of the City as defined by these same standards.

2.2.3: During the past five years, the only professional relationship AGH had with the City was for HR consulting during 2022. As these services are not expected to be repeated during the years related to this RFP, we do not consider these services to have impaired our independence.

2.2.4: AGH agrees to give the City written notice of any professional relationships with the City or any of its component units entered into during the period of this agreement.

2.3 LICENSE TO PRACTICE IN MISSOURI

AGH is licensed to practice in Missouri and Kansas. All our CPAs are licensed individually in Kansas and/or Missouri. The State of Missouri, through the guidelines of the Missouri State Board of Accountancy, follows the CPA mobility provisions, allowing CPAs licensed in a "home" state outside Missouri to practice in Missouri without obtaining an additional Missouri license.

2.4 FIRM QUALIFICATIONS & EXPERIENCE

AGH is one of the top 200 CPA and advisory firms in the U.S., specializing in helping businesses build and preserve their wealth. We also have one of the largest public sector practices in the region. Founded in 1938 and for a time as part of a national firm, AGH has been an independently owned and managed firm since 1987 with national and international reach.

AGH was founded and grew as a traditionally structured CPA firm, providing clients with assurance and tax services. As our clients grew and their businesses and needs became more complex, AGH responded over the years by investing in the recruitment, training, and development of a broad range of specialized expertise – often spurred by client requests for our assistance. With that vision, AGH has increased client service activities fivefold since 1987 by broadening our client base rather than acquiring or merging with other firms.

AGH's more than 130 professionals serve as trusted advisors to a wide span of clientele. Our industry specializations include governmental entities, manufacturing, wholesale and distribution, financial services, construction and real estate, and not-for-profits. Firm clients include organizations with annual revenues exceeding $1 billion. AGH has earned nationally recognized leadership positions in many areas we serve.

CAPABILITY OF AUDITING GOVERNMENTAL UNITS

Our government team has provided auditing and consulting services to numerous governmental entities for more than 30 years. AGH has extensive experience in conducting audits for governmental entities in compliance with Government Auditing Standards (GAS), Uniform Guidance, and helping clients obtain the Government Financial Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Since the majority of our governmental clients are subject to the provisions of the Single Audit, we have developed compliance specialists within our government services team. Our experience provides us with knowledge and understanding of nearly all types of federal programs received by universities, colleges, cities, and counties.

Because of our wide range of public sector clients, our experience in auditing entities in the public sector is deep, comprehensive, and up to date. Last year, we provided nearly 25,000 hours of professional services to our public sector clients.

GFOA CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING

AGH team members have helped numerous entities meet the rigorous criteria of the Government Financial Officers Association (GFOA) Certificate of Excellence in Financial Reporting. All of the AGH government management team serves on the GFOA's Certificate of Achievement Review Committee.

The following is a sample of AGH clients who have earned the GFOA Certificate of Achievement for Excellence in Financial Reporting:

- City of Kansas City, Missouri
- City of Oklahoma City, Oklahoma
- City of Wichita, Kansas
- City of Overland Park, Kansas
- City of Olathe, Kansas
- Unified Government of Wyandotte County/Kansas City, Kansas
- City of Merriam, Kansas
- City of Gardner, Kansas
- City of Grandview, Missouri
- City of Columbia, Missouri
- Johnson County, Kansas
- Olathe, Kansas School District
- Jackson County, Missouri

GOVERNMENTAL ORGANIZATION PARTICIPATION AND LEADERSHIP

AGH is a member of the AICPA's Government Audit Quality Center (GAQC) and an associate member of the Government Finance Officers Association (GFOA). Our team members are active in both local and national GFOA and frequently serve in leadership and teaching capacities for local chapters, including service on the GFOA Certificate of Achievement review committee.

Mike Lowry is a Certified Government Financial Manager designated by the Association of Government Accountants. Certification requires a rigorous three-part exam designed to demonstrate the candidate's expertise in state and local government accounting, auditing and budgeting.

PENSION EXPERIENCE

AGH's experience working with governmental pension plans includes the following:

- Oklahoma City, Oklahoma – Two single-employer defined benefit public employee retirement systems
- Kansas City Police Employees' Retirement Systems – Two single-employer, contributory, defined benefit plans for the Civilian Employees' Retirement System and the Police Retirement System
- Kansas City, Missouri – Two single-employer, contributory, defined benefit plans for the Firefighter's Retirement System and the General Employee Retirement System
- City of Wichita, Kansas – Two single-employer defined benefit pension plans and a single-employer defined contribution plan that covers the Wichita Employees' Retirement and the Police and Fire Retirement System of Wichita
- City of Columbia, Missouri – One single-employer Police & Fire defined benefit plan

2.4.1: AGH has over 130 employees working in the Wichita and Overland Park offices. AGH has 10 full-time governmental audit staff with an additional 15 staff that work on governmental engagements at some point throughout the year. The Overland Park office will lead this engagement. Professional staff assigned to this engagement include:

- **Jonathan Nibarger** will serve as the engagement officer for the City. Jon is based in our Overland Park office and will direct all activities for the engagement, including approval of the audit plan, partner-level review, assistance in revolving technical issues and approval of all required deliverables. He has more than 15 years of public sector-specific auditing experience.
- **Mike Lowry** will provide the independent technical review which serves as an additional layer of quality control from a partner-level perspective. To preserve his objectivity for the review, he will not participate directly in the day-to-day work of the audit team.
- **Brian Holst** will be responsible for the daily management of the audit engagement. He has more than 15 years of public sector-specific auditing experience.
- **Amy Tharnish** will directly oversee the supervisor and staff for the audit.
- **Caleb Strack** will supervise and work with the audit staff.
- Staff associates assigned to the engagement team will be members of our public sector service team who possess specific experience from similar entities.

Please refer to 2.5.1 for detailed biographical profiles of key team members.

2.4.2: While building a team of innovative professionals, AGH has paid equal attention to technical service that is second to none. To ensure the quality of technical services, all CPA firms providing financial statement audits must undergo a "peer review" of their accounting and assurance practice every three years.

AGH's external peer review is conducted in accordance with the American Institute of Certified Public Accountants (AICPA) Standards for Performing and Reporting on Peer Reviews. AGH voluntarily makes all its peer review reports public by submitting them to the AICPA for publication on its website, and we are proud to share our results. AGH has consistently received the highest rating (now called a "pass") under the rigorous peer review process throughout the firm's history.

2.4.3: One of the most critical measures of the quality of our governmental work is the Quality Control Reviews (QCRs) conducted by federal government agencies. From time to time, our work is subject to these reviews. AGH has had one such QCR in the last three years, and there were no issues with our audit. AGH has not been subject to any disciplinary action, nor to our knowledge is there any pending with any state or federal regulatory bodies or professional organizations.

2.4.4: The assigned practice office is unaware of any pending or settled litigation during the past five years.

2.5 PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS & EXPERIENCE

2.5.1: The table below is the relevant continuing professional education for the past three years for the team members identified in 2.4.1.

	2020	2021	2022
Mike Lowry			
Total CPE	60	33.5	50
Yellowbook CPE	32.5	22.5	27.5
Jonathan Nibarger			
Total CPE	64.5	34	58
Yellowbook CPE	37	17.5	27.5
Brian Holst			
Total CPE	51	55.5	47.5
Yellowbook CPE	33	24	35
Amy Tharnish			
Total CPE	50.5	54	44
Yellowbook CPE	12.5	33.5	20
Caleb Strack			
Total CPE	20	33	41.5
Yellowbook CPE	4.5	10.5	21.5

Jonathan Nibarger will be responsible for the overall delivery of services. Our team is committed to meeting your needs and can present findings and recommendations to the council or management at the engagement completion. Our service does not stop at the completion of the project. We are available by phone anytime or for an in-person meeting should the need arise. We encourage year-round communication and seek to serve as a trusted advisor for the City.

RELATIONSHIP COORDINATOR



Jonathan Nibarger
Vice President, Assurance Services
Jonathan.Nibarger@aghlc.com | 913.730.8166

Experience & specialization

- Jon has over 15 years of experience focused on governmental accounting and auditing under Governmental Auditing Standards and Uniform Guidance 2 CFR Part 200
- Service to governmental entities including states, cities, counties, school districts and not-for-profit entities

Relevant experience

- City of Kansas City, Missouri
- City of Oklahoma City, Oklahoma
- City of Columbia, Missouri
- City of Olathe, Kansas
- City of Overland Park, Kansas
- City of Wichita, Kansas
- City of Grandview, Missouri
- City of Shawnee, Kansas
- City of Spring Hill, Kansas
- City of Mission, Kansas
- City of Mission Hills, Kansas
- City of Topeka, Kansas
- City of Lawrence, Kansas
- City of Leavenworth, Kansas
- Jackson County, Missouri
- Johnson County, Kansas

Professional certifications

- Certified Public Accountant, Kansas

Professional organizations

- American Institute of Certified Public Accountants (AICPA)
- Kansas Society of Certified Public Accountants (KSCPA)
- Government Finance Officers Association (GFOA)
- Eastern Kansas Government Finance Officers Association
- Kansas Municipal Audit and Accounting Guide (KMAAG) Board Member
- AICPA Government Audit Quality Center

Education

- Bachelor of science in accounting, Baker University

SERVICE COORDINATOR



Brian Holst
Vice President, Assurance Services
Brian.Holst@aghlc.com | 816.885.3227

Experience & specialization

- Brian has over 15 years of experience focused on governmental and not-for-profit accounting and auditing under Governmental Auditing Standards and Uniform Guidance 2 CFR Part 200
- Service to governmental and not-for-profit entities including cities, counties, and various not-for-profit entities

Relevant experience

- City of Kansas City, Missouri
- City of Oklahoma City, Oklahoma
- City of Columbia, Missouri
- City of Olathe, Kansas
- City of Gladstone, Missouri
- City of Blue Springs, Missouri
- City of Joplin, Missouri
- City of Grandview, Missouri
- City of Leavenworth, Kansas
- City of Topeka, Kansas
- Cass County, Missouri
- Clay County, Missouri
- Buchanan County, Missouri
- Jackson County, Missouri
- Shawnee County, Kansas

Professional certifications

- Certified Public Accountant, Kansas
- Certified Public Accountant, Missouri

Professional organizations

- American Institute of Certified Public Accountants (AICPA)
- Kansas Society of Certified Public Accountants (KSCPA)
- Government Finance Officers Association (GFOA)

Education

- Master of accountancy, University of Missouri – Columbia
- Bachelor of science in accountancy, University of Missouri – Columbia

INDEPENDENT REVIEWER



Mike Lowry
Senior Vice President, Assurance Services
Mike.Lowry@aghlc.com | 316.291.4057

Experience & specialization

- Specialized in public sector auditing since joining AGH in 2004; prior experience includes 20 years in private sector financial and technology leadership positions
- Expertise focused on governmental accounting and auditing under Governmental Auditing Standards and Uniform Guidance 2 CFR Part 200
- Also serves as the outsourced CFO for the State of Kansas assisting the Department of Administration in preparing for the statewide external financial statement audit and the outsourced Finance Director for the City of Greenwood, Missouri.

Relevant experience

- State of Kansas audit consultant (including all Universities)
- City of Overland Park, Kansas
- City of Kansas City, Missouri
- City of Oklahoma City, Oklahoma
- City of Wichita, Kansas
- Unified Government of Wyandotte County/Kansas City, Kansas

Professional certifications

- Certified Public Accountant, Kansas
- Certified Governmental Financial Manager, Association of Government Accounting

Professional organizations

- Kansas, Missouri, and Texas Government Finance Officers Association (GFOA)
- AICPA Government Audit Quality Center
- Government Finance Officers Association (GFOA)
- American Institute of Certified Public Accountants (AICPA)
- Kansas Society of Certified Public Accountants (KSCPA)
- Association of Government Accountants, Washington, D.C.

Education

- Master of management information systems, Friends University
- Bachelor of business administration in accounting, Wichita State University

AUDIT MANAGER



Amy Tharnish
Senior Manager, Assurance Services
Amy.Tharnish@aghlc.com | 913.730.8166

Experience & specialization

- More than 15 years of audit experience focused on governmental accounting and auditing under Governmental Auditing Standards and Uniform Guidance 2 CFR Part 200
- Service to public sector entities including cities, schools and not-for-profits, along with private sector entities in the manufacturing, distribution and service industries
- More than 8 years of experience as an Assistant Director of Finance for a city in Kansas

Relevant experience

- City of Joplin, Missouri
- City of Overland Park, Kansas
- City of Grandview, Missouri
- City of Branson, Missouri
- City of Leavenworth, Kansas
- City of Sugar Creek, Missouri
- City of Olathe, Kansas
- Northland Cathedral
- Albrecht-Kemper Museum of Art
- Catholic Charities, Inc.
- Pratt Community College

Professional certifications

- Certified Public Accountant, Kansas
- Certified Public Accountant, Missouri

Professional organizations

- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA)
- Eastern Kansas Government Finance Officers Association (GFOA)

Education

- Bachelor of Science in accounting, University of Nebraska at Omaha

AUDIT SUPERVISOR



Caleb Strack
Supervisor, Assurance Services
Caleb.Strack@aghlc.com | 913.730.8166

Experience & specialization

- Caleb joined the firm in 2020 and has focused on governmental and not-for-profit accounting and auditing under Governmental Auditing Standards and Uniform Guidance 2 CFR Part 200
- Service to public sector entities including cities, schools and not-for-profits, along with private sector entities in the manufacturing, distribution and service industries

Relevant experience

- Unified Government of Wyandotte County/Kansas City, Kansas
- City of Kansas City, Missouri
- Jackson County, Missouri
- Pratt Community College
- Kansas City, Kansas School District
- Wichita Public Schools
- Haysville School District

Professional organizations

- Government Finance Officers Association (GFOA)

Education

- Master of accountancy, Wichita State University
- Bachelor of business administration in accounting, Wichita State University

2.5.2: Staff associates assigned to the engagement team will be members of our public sector service team who possess specific experience from similar entities. The assigned staff will have received training as required by government auditing standards.

2.5.3: Our extensive experience with governmental entities, along with Brian's previous experience in performing the City of Joplin's audit, will help ensure a smooth transition to AGH.

2.6 SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

2.6.1 & 2.6.2: It can be challenging to determine what matters when selecting a service provider. While making statements about delivering on time, providing exceptional client service, and giving value-added insight is easy, we prefer to let others do the talking for us.

After we complete an audit, we survey our clients to ensure they are satisfied with the work and their interactions with us. Over the last five years, here is what the respondents had to say:

- 99% would recommend AGH to others with no hesitation
- 99% would choose AGH again for a similar project
- 98% felt their staff was treated with appropriate respect
- 98% felt their service experience was 'Excellent' or 'Good'

The following are the most significant municipal organization engagements performed in the last five (5) years that are similar to the engagement described in this Request for Proposal.

CITY OF KANSAS CITY, MISSOURI

Total hours	5,000
Scope of engagement	• Audit of financial statements and Annual Comprehensive Financial Report in accordance with GFOA Certificate of Achievement for Excellence in Financial Reporting requirements • Audit of individual component unit financial statements • Audit in accordance with the Single Audit Act • Audit of the defined pension plan, including separate Comprehensive Annual Financial Report in accordance with GFOA Certificate of Achievement for Excellence in Financial Reporting requirements for pension plans • Passenger Facility Charge Audit
Engagement officers	Mike Lowry, Jonathan Nibarger, and Brian Holst
Dates	2019 to present
Population of municipality	~500,000
Received the GFOA Certificate of Achievement	Yes
Magnitude of grant dollars involved	Approximately $240 million (Single Audit performed by minority-enterprise firm)
Client contact	Ms. Anne Kapps, Finance Division 816.513.1195 | Anne.Kapps@kcmo.org

CITY OF COLUMBIA, MISSOURI

Total hours	1,100
Scope of engagement	• Audit of financial statements and Annual Comprehensive Financial Report in accordance with GFOA Certificate of Achievement for Excellence in Financial Reporting requirements • Audit in accordance with the Single Audit Act • Audit of the defined benefit pension plan included in City's financial statements • Passenger Facility Charge Audit
Engagement officers	Jonathan Nibarger and Brian Holst
Dates	2022 to present
Population of municipality	~125,000
Received the GFOA Certificate of Achievement	Yes
Magnitude of grant dollars involved	Approximately $36 million
Client contact	Matthew Lue, Director of Finance 573.874.7368 | Matthew.Lue@como.gov

CITY OF OLATHE, KANSAS

Total hours	1,100
Scope of engagement	• Audit of financial statements and Annual Comprehensive Financial Report in accordance with GFOA Certificate of Achievement for Excellence in Financial Reporting requirements • Audit in accordance with the Single Audit Act
Engagement officers	Jonathan Nibarger
Dates	2019 to present
Population of municipality	~140,000
Received the GFOA Certificate of Achievement	Yes
Magnitude of grant dollars involved	Approximately $18 million
Client contact	Ms. Erin Hanavan, Financial Services Manager 913.971.8667 | EHanavan@olatheks.org

CITY OF JACKSON COUNTY, MISSOURI

Total hours	900
Scope of engagement	• Audit of financial statements and Annual Comprehensive Financial Report in accordance with GFOA Certificate of Achievement for Excellence in Financial Reporting requirements • Audit in accordance with the Single Audit Act
Engagement officers	Jonathan Nibarger and Brian Holst
Dates	2021 to present
Population of municipality	~700,000
Received the GFOA Certificate of Achievement	Yes
Magnitude of grant dollars involved	Approximately $50 million (Single Audit performed by minority-enterprise firm)
Client contact	Mr. Bob Crutsinger, Finance Director 816.881.3120 | BCrutsinger@jacksongov.org

CITY OF GARDNER, KANSAS

Total hours	500
Scope of engagement	• Audit of financial statements and Annual Comprehensive Financial Report in accordance with GFOA Certificate of Achievement for Excellence in Financial Reporting requirements • Audit in accordance with the Single Audit Act
Engagement officers	Mike Lowry and Brian Holst
Dates	2013 to present
Population of municipality	~24,000
Received the GFOA Certificate of Achievement	Yes
Magnitude of grant dollars involved	Approximately $800,000
Client contact	Ms. Nancy Torneden, Fiscal Services Manager 913.856.0950 | ntorneden@gardnerkansas.gov

2.7 SPECIFIC AUDIT APPROACH

2.7.1 & 2.7.2: AGH is acutely aware of the trust placed in us. As part of our process, we assist clients transitioning from another firm or firms as their organization and needs evolve. Our experience managing this change has resulted in transitions providing seamless service and minimal disruption for you and your staff. Excellent two-way communication, thorough preparation, and strong service orientation are at the core of any plan. Our clients' transitions are successful because they include these elements:

- **Mutually defined schedule** – During informal meetings, we discuss desired dates for conducting initial meetings with management and target dates for key planning, fieldwork, and service activities.

- **Team preparation from the start** – We contact the previous CPA firm to review work papers and complete other procedures promptly to begin the audit fully informed.

- **Partnership orientation** – While providing an independent and objective review, an audit is most effective when the client and auditor share goals for an accurate, timely, and thorough engagement. AGH's ultimate objective is to help your organization fulfill its mission by providing assurance services as a trusted advisor. This starts with the proper communication that sets expectations, identifies changes or issues early, and keeps you informed of progress during and after fieldwork.

WORK PLAN (ESTIMATED NUMBER OF HOURS)

Segment	Officers	Managers	Supervisors	Professional staff & clerical	Total
Phase 1: Audit planning, internal controls, and risk assessment	10	20	20	30	**80**
Phase 2: Year-end fieldwork audit testing	20	50	100	240	**410**
Phase 3: Completing the audit	20	20	20	50	**110**
Total	**50**	**90**	**140**	**320**	**600**

Below is a description of each service requested, along with a description of the procedure or scope:

PROPOSED SEGMENTATION OF THE ENGAGEMENT: AUDIT METHODOLOGY: THREE-PHASE PROCESS

Phase One – Audit planning, internal controls, and risk assessment

Current auditing standards require a risk-based approach to the audit that includes the following:

No surprises – We meet with key personnel to discuss the general audit plan and work to be performed, as well as updates throughout the audit. Within Phase One, this would include a discussion of the following:

- Review of report requirements, deadlines, timelines, and key dates
- Any concerns related to the audit
- Any anticipated changes in accounting principles or changes in internal systems
- Review of any assistance provided by City personnel

Understanding the City – This process includes obtaining an understanding of internal and external environments, including identifying any new issues, transactions, or events affecting the City during the year. Documentation may consist of reviews of key documents such as budgets, Annual Comprehensive Financial Report, organizational chart, official statements, etc.

We also obtain an understanding of the following:

- Entity-level controls by performing certain procedures and evaluating control system design for significant transaction cycles and the financing reporting process.
- IT systems and controls, including general controls such as IT organizational structure, hardware/software systems, business continuity and system access, and application controls.

Test of controls – This testing allows us to consider fraud (discussed below) as required by generally accepted auditing standards, as well as to identify areas of significant risk and assess the risk of material misstatement at account and assertion levels. This is based on the previously gathered information and determines which areas are more emphasized in Phase Two.

Assessment of fraud risk – As required by generally accepted auditing standards, we make inquiries of certain management personnel and staff regarding fraud risks within your organization. These inquiries are also required to be made of members of the governing body. Throughout the audit process or any other time of the year, we encourage members of the governing body or the organization's personnel to contact us if they have concerns about internal control violations or fraud.

Preliminary report preparation – During Phase One, we obtain and review a preliminary schedule of expenditures of federal awards in an effort to identify major programs to be audited in the Single Audit. At this stage, we also obtain comments from GFOA on the prior year's Annual Comprehensive Financial Report (ACFR) and assist in addressing any corrective actions needed in the current year's reporting when appropriate.

Phase Two – Year-end fieldwork audit testing

Substantive tests – These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system that appears on the financial statements. The results of our risk assessments and tests of controls govern the extent of our detailed substantive work.

Tests of significant accounts and balances include a combination of the following:

- Substantive analytical review
- Confirmation of selected balance
- Reviews of management's determination of significant estimates, including evaluations of the underlying assumptions used
- Sampling transactions to verify underlying supporting documentation
- Evaluation of significant accounting issues, including the application of new accounting principles
- Agreeing account balances to the general ledger and drafting financial statements and footnotes

Report review – We also conduct preliminary reviews of the draft ACFR during this phase. Reviews conducted by professional staff, managers, and the partner are generally done during Phase Two. Having such reviews conducted during this phase provides an opportunity to identify, communicate, and address potential financial reporting issues with management staff early in the process.

Phase Three – Completing the audit

The completion phase includes an overall review of the financial statements and an evaluation of audit results. This includes government-wide financial statements and reconciliations, MD&A, and Statistical Section. We utilize the AICPA's reporting and disclosure checklists for State and Local Governments and GFOA's checklist for this review. Our technical, quality control reviewer conducts the final report review during this phase.

In addition, we:

- Review the report for applicable compliance requirements;
- Review for contingencies and subsequent events;
- Evaluate overall audit results and overall reasonableness of financial statements (analytical procedures);

- Issue audit reports;
- Issue "management letter" detailing comments and observations resulting from the audit, including ideas related to possible improvements in operations; and
- Conduct presentations of findings to the audit committee and governing body.

Most importantly, in the spirit of no surprises, we conduct our independent technical review in the field. Nothing is more frustrating than thinking the audit is done and then getting hit with last-minute questions because the independent review was not timely. We commit to having the independent review done when we leave the field.

SUBSEQUENT YEAR AUDITS

Should the City engage us for the subsequent audit years, we believe that the listed approach will be appropriate for each subsequent year.

RISK MANAGEMENT APPROACH

Occasionally, clients will identify issues through their control processes that could result in a prior period adjustment and/or significant changes to workpapers already supplied to the auditors for testing. When this occurs, under audit standards, auditors are required to evaluate whether there is also a reportable control deficiency. The risk management policies of national firms automatically result in a significant deficiency or material weakness due to their need to control risk management throughout many locations.

AGH's risk management policy allows us to fully evaluate the circumstances surrounding the prior period adjustment or change to current year work to determine whether there is, in fact, a material weakness or significant deficiency to report. As part of that evaluation, we review the client's processes and controls that identified the issue and the likelihood that the controls would continue to identify similar issues moving forward. If that is the case, we can leverage our access to all risk management evaluators being in one location to discuss these types of circumstances and whether there is a reportable finding, taking into account both qualitative and quantitative factors. As auditors, we prefer to work with our clients to evaluate these issues rather than default to an automatic finding.

As a result of our consulting work with the State of Kansas and fulfilling the role of "auditee," we have identified that the best time to do the independent or technical review is concurrent with the audit work. We commit to having our independent reviewer evaluate significant issues during the audit process to avoid surprises at the audit's end. The week the financial statements are set to be issued is not the time to resolve significant audit issues.

During weekly status meetings with management, we will review any reportable or non-reportable conditions identified. Having these discussions in a timely manner allows for proper follow-up on the issue to ensure the conditions are properly understood and that we are not missing any information that would change our conclusions.

APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES FOR PURPOSES OF TESTS OF COMPLIANCE

Sampling will be necessary when performing compliance tests of the various federal government programs. Because a significant element of compliance auditing is testing transactions for specific transaction eligibility, sampling will be the most efficient approach. We will follow guidance issued in December 2009 by the AICPA titled "Audit Sampling Considerations of Single Audit Compliance Audits."

This guidance requires sample sizes of 25, 40, or 60, depending on the assessment of inherent risk, the significance of the control, and desired level of assurance to be provided by the tests. Such assessments will be determined for each individual major program audited. Certain sample sizes may be smaller if populations are small, based on guidance provided by the AICPA.

PROPOSED PROCESS FOR COMMUNICATIONS WITH MANAGEMENT

We work with you to define the format and frequency of communication and the right contact list so that we begin the engagement with the same expectations and can adapt as needs arise. We value your feedback in these areas and want to ensure that we have thoroughly addressed all matters before making adjustments or issuing audit findings or comments on internal control deficiencies.

Typically, we will conduct or maintain the following:

- Initial pre-engagement planning meeting
- Interim fieldwork update
- Entry conference before substantive testing
- Weekly fieldwork
- Weekly updates post-fieldwork but before issuance of the final report
- Exit conference at the close of fieldwork
- Review of the audit report and management letter
- Post-engagement debrief and wrap up
- Periodic off-season update communications
- Year-round access to partners and senior managers

We encourage you to call us as you have questions or updates on your operations throughout the year. Often quick conversations with your team during the year can save your staff time and work during the audit.

USE OF SOFTWARE IN THE ENGAGEMENT

Technology can provide significant efficiencies in the performance of audit procedures. In addition to accessing the City's information system, we utilize the following software to generate these benefits:

- **CaseWare** – This paperless audit software utilizes automated audit programs, workpapers, and trial balances. AGH's audit teams have remote access to the primary AGH servers, allowing closer collaboration and supervision in working together. Team members can use the network's 24/7 access to share and review workpapers onsite or from our office, bypassing unnecessary delays in sharing information and decreasing the reproduction costs of paper copies.

- **Data Analytics** – Your organization generates impressive amounts of data daily. This data can reveal important facts, trends, and patterns, providing invaluable insights into your organization and producing a more efficient and effective audit product. Using IDEA, a computer-assisted audit software technology, we will incorporate data analytics into our audit process. This data-analysis software generates random samples, performs statistical sampling and the evaluation of test results, and carries out journal-entry testing, among other tasks.

- **Suralink** – AGH uses a secure file-transfer system and portal called Suralink, which facilitates the secure transmission of sensitive information among AGH team members or between AGH and our clients. We strongly recommend using Suralink for data transmission for security reasons, but we will work with you to avoid creating unnecessary barriers between our teams.

- **Accounting Research Manager** – This web-based research tool provides all team members with instant access to authoritative auditing and accounting standards, allowing them to address technical issues in the field as they arise.

AUDIT EXPERIENCE RELATED TO PROGRAMS FUNDED BY FEDERAL AND STATE GRANTS

As discussed previously within this proposal, the majority of our governmental practice includes audits under the Single Audit Act. While all team members have experience in single audits, AGH also recognizes that this is a very specialized area. As a result, AGH has dedicated team members conducting single audits full-time.

Our audit approach is similar to the three-phase approach described above for the financial statement audit. It takes into consideration our understanding gained during Phase One of internal controls and the operating effectiveness of those controls for the financial statements as a whole. Where possible, results of tests of controls performed on the financial statement audit will be utilized in developing tests for the Single Audit, minimizing the assistance required of City staff. Our approach then follows the guidance outlined for auditors in the Single Audit Act, Uniform Guidance, and the related OMB Compliance Supplements.

The first step in developing an audit approach for the Single Audit is to obtain or construct the Schedule of Expenditures of Federal Awards (SEFA) for federal funding. A determination of major programs is then made based on risk assessment factors. For each major program, we obtain and review the Compliance Supplement guidance for the program and design audit procedures for the applicable compliance requirements that are direct and material to the program.

AGH uses tailored audit programs and tools to complete the Single Audit. A knowledge-based database tool called Caseware provides for the linkage of identified compliance requirements to audit programs, internal control forms, and testing, which results in efficiencies for the audit.

COMMUNICATION WITH THE CITY

During initial transition meetings, we will discuss the preferred communication method with the City during the audit process. We work to communicate with your designated staff before, throughout, and after the engagement – designed to keep you in the loop but stay out of your way. We will adapt our communication protocols to your current communication protocols. Assignment of members from AGH's dedicated government team facilitates timeliness and efficiency during the audit because team members work either exclusively or primarily on governmental engagements – rather than handling public sector work as "fill-in" between commercial audits, which is the case in some firms.

Our overall audit approach incorporates the requirements of generally accepted auditing standards and Government Auditing Standards, focusing on a high level of communication and coordination with management to ensure an effective and efficient audit.

SUPERVISORY EFFECT

AGH maintains quality control policies and procedures that comply with and often exceed requirements outlined by generally accepted auditing standards. As part of our quality control procedures, several levels of review are incorporated into each audit:

- The supervisor associated with the audit performs the basic working paper review. Next, the engagement manager reviews the overall engagement and discusses with the supervisor any critical areas, unusual accounting, or other matters encountered during the course of the engagement. The assurance engagement partner reviews and approves the working papers, auditor's report, financial statements, management letters, and/or other reports.
- An assurance partner who is a CPA not otherwise associated with the engagement (or only on a consulting basis) evaluates the appropriateness of financial statement disclosures, auditor's report, and/or other reports for compliance with KMAAG requirements, generally accepted auditing standards, and other appropriate standards. This partner reviews the key areas of the audit working papers and may, at their discretion, hold discussions with engagement team personnel.

NEW GASB IMPLEMENTATION

Regarding applying new GASBs, AGH takes an education-based approach to assisting our clients. We do not buy into the thought process that an audit is a one-time-of-year event. Being in year-round communication with your auditor to address concerns and technical issues is essential to a successful audit and client relationship. We work with our clients during the implementation of new standards and ensure they are prepared for upcoming changes.

USE OF CITY STAFF AND COMMUNICATION APPROACH

An efficient and effective audit is achieved through strong two-way communication and cooperation. As outlined below, we will need access to certain schedules, reconciliations, and supporting documents throughout the audit process.

Through an emphasis on the initial planning of the audit engagement, our engagement team will establish appropriate communication channels to ensure the effective utilization of your staff. The coordination, scheduling, and timing of audit procedures will be carefully outlined and monitored throughout the course of the audit. We anticipate needing assistance from your staff in establishing our understanding of your activity cycles and accounting system. Additionally, during our initial planning procedures, we will prepare a detailed listing of documents needed for interim procedures. We may also request policy and procedure narratives related to internal controls. This can include copies of policy/procedure manuals already available, or we can provide templates for staff to complete electronically.

During those interim procedures, we will assemble additional information needed for audit testing in Phase Two. As a practice, we stay in touch with our clients throughout the process of assembling the detail list and remain available for any questions regarding the information needed for any phase of the process.

Information requests and staff time to coordinate will likely be similar to what has been requested in prior audits. A partial list is included below.

- Confirmation letters prepared for cash, investments, debt, and other items
- Trial balances and account reconciliations for significant account balances such as cash, investments, receivables, capital assets, accounts payable, accrued expenses, bonds payable, other long-term obligations, and net position
- Calculations of significant management estimates such as the estimate of the allowance for doubtful accounts on accounts receivable, OPEB, or impairment calculations
- Information supporting the classifications of fund balance and net position
- Various information in support of analytics performed, such as details in support of fluctuations of revenues (for example, property and sales taxes) and fluctuations in payroll (for example, the number of employees by department compared to prior years)
- Various queries from the financial system to support the financial statements, including a trial balance and chart of accounts
- Support for various samples that will be selected for testing in connection with the Single Audit

APPROACH TO BE TAKEN IN DETERMINING LAWS & REGULATIONS THAT WILL BE SUBJECT TO AUDIT TEST WORK

Both generally accepted auditing standards and Government Auditing Standards require that the auditor test compliance with laws and regulations that could have a material effect on the city's financial statements as a whole and/or on the individual major federal financial assistance programs.

The most critical step in the compliance audit is developing an audit plan, which will accomplish the audit objectives for compliance with laws and regulations. Planning is normally the most overlooked aspect of the compliance audit. From identifying the basic strategy for the compliance audit to reporting the compliance audit results, the auditor is challenged to design an audit that addresses the applicable requirements and allows the auditor to report in accordance with standards.

Generally, we will be able to identify the laws and regulations that must be tested by:

- Inquiry of management personnel knowledgeable of the pertinent laws and regulations
- Review of agreements or other grant documents
- Review of the Single Audit Compliance Supplement
- Review of most recent state legislative changes

APPROACH TO GAIN & DOCUMENT AN UNDERSTANDING OF THE CITY'S INTERNAL CONTROL STRUCTURE

We utilize audit programs and automated methodologies specifically developed and tailored to the government industry that support documenting our understanding of internal control related to the City as a whole, as well as significant accounts and transaction cycles. Our process begins by obtaining an understanding of the overall control environment. This will include inquiries with management, reviewing procedure/policy manuals, organizational charts, relevant state statutes or administrative regulations, etc.

We then make an assessment of the significant transaction and account cycles. For each of those areas, we will obtain a more detailed understanding of the design and implementation of internal controls (the control activities) through inquiries of those individuals involved in the transaction cycle and observation of how the accounts and transactions are handled at each point in the cycle. Tests of controls will also be performed by selecting samples of transactions in the payroll and general disbursement areas to ensure that key controls have been operating effectively throughout the year.

In addition, our information specialists will review IT general and applications controls related to:

- The City's IT organizational structure and overall operations (personnel qualifications, policies, set up of the operations, systems development, maintenance procedures, etc.)
- Hardware/software systems used
- Users' functional access rights/privileges in the system
- Business continuity procedures/plans

OUR VALUES RELATED TO SERVICE

AGH's #1 business principle guiding our approach is to "work for our clients' success." To achieve that goal, we work hard to earn our clients' trust by demonstrating honesty and integrity in everything we do and by partnering with our clients to provide effective and efficient audit services, but also to help them be successful in their missions.

Superior client service means that although we are independent auditors, it is not a "gotcha" game but a partnership to meet goals together. Our clients describe working with AGH using phrases like these:

CITY OF OKLAHOMA CITY, OKLAHOMA
Public sector audit

"AGH has been the best firm I have ever encountered. Their process and organization causes little disruption to staff, and they are very timely with our deadlines. They provide other services during the year as we need them such as trainings, assistance with GASBs and other accounting issues, and are very responsive whenever we call them."

Laura Papas, Controller
City of Oklahoma City, Oklahoma

We listen – and we solve problems.

2.8 IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

AGH is not aware of, nor anticipates any potential audit problems. However, if that changes in the future, we will communicate with the City as soon as possible to resolve any issues.

2.9 REPORT FORMAT

AGH does not anticipate any problems in connection with the format of the City's Annual Comprehensive Financial Report.

2.10 OTHER INFORMATION

2.10.1: AGH conducts numerous general and specialized training programs to keep all members of the firm current with advanced techniques.

In addition, AGH has long recognized the need for specialized training related to a specific industry area, such as the public sector. Our team has conducted specialized accounting and auditing training sessions for our professional staff members. Our continuing education requirements for our team exceed the requirements of the revised Government Audit Standards and the additional CPE requirements needed for membership in the AICPA's GAQC. In addition, key team members attend or instruct local and regional training courses sponsored by the AICPA, KSCPA, GFOA, and Association of Government Accountants (AGA).

A sample of our team's most recent continuing education follows:

Organization	Program title
AICPA	OPEB-GASB 75: Special Emphasis and Considerations for Non-trusted Plans
GFOA	Annual Governmental GAAP Update
AICPA	Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas
AICPA	Implementing the Financial Statement Presentation Standard: Mastering the Most Difficult Challenges
AICPA	GASB Fair Value: Audit & Accounting Issues
AICPA	Commonly Asked Questions – Uniform Guidance/Yellowbook
AICPA	GASB 75 OPEB Implementation: A&A Considerations
AICPA	Uniform Guidance Considerations: Challenging Comp Areas
GFOA	Accounting for Pensions and OPEB
AICPA	GAQC Annual Update
AICPA	State & Local Government Audit Planning Considerations
AICPA	Governmental Accounting & Auditing Update Conference
AICPA	Understanding SAS 133-Auditor Involvement with Exempt Offering Documents
AGA	Infrastructure Financing with State and Local Government
AICPA	Procurement Under the Uniform Guidance: The Time is Now
GFOA	Accounting and Reporting for Debt
GFOA	GASB 84 Fiduciary Activities
GFOA	GASB 87 Leases
GFOA	Implementing GASB Guidance OPEB
GFOA	Pension and OPEB Reporting

2.10.2: The Overland Park office was opened in July of 2021 and continues to expand and add additional staff in the Kansas City metropolitan area. When the office was opened, we employed one vice president, one senior manager, and one supervisor in the Kansas City area. In the subsequent two years, that staff has grown to two vice presidents, one manager, two supervisors, and three staff auditors, in addition to one tax manager and three tax staff.

AGH hires and retains leading professionals, typically from the Midwest and dedicated to their communities. Continuing education, direction and shared knowledge from senior engagement staff, and these professionals' work on dozens of other governmental engagements will ensure their professional growth and the quality of their work.

To recruit and retain the great talent that differentiates AGH in helping our clients succeed, we consciously work to make and keep AGH an employer of choice. Because of this, the firm's turnover rate is significantly lower than our industry average, especially among management staff. These efforts have paid off as AGH has been named to Accounting Today's Top 100 Accounting Firms to Work For in 2011, 2013-2021 (10 years). AGH is also a perennial honoree in the Wichita Business Journal's Best Places to Work finalist category and won the large company category in 2013.

2.10.3: AGH commits to maintain the same engagement officer and manager for the contract unless the City requests a change. The firm's large public sector team allows for an independent technical reviewer not involved with the audit to serve as an ongoing quality control measure.

The remaining personnel forming our audit team will be selected from the firm's professional staff. All professional staff who would be assigned to the City meet the governmental CPE requirements and, therefore, have adequate training related to governmental accounting and federal grants.

2.10.4: AGH does not have a policy regarding the use of minority firms in completion of the engagement and does not intend do work with any other firms to perform this engagement.

APPENDIX

bakertilly

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REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 6, 2022

To the Shareholders and Officers of Allen, Gibbs & Houlik, L.C.
and the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Allen, Gibbs & Houlik, L.C. (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of a service organization (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Allen, Gibbs & Houlik, L.C. in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Allen, Gibbs & Houlik, L.C. has received a peer review rating of *pass*.

Baker Tilly US, LLP

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/28/23

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:
Aon Insurance Services 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	PHONE (A/C, No, Ext): FAX (A/C, No):
	E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Continental Casualty Company (CNA)	20443
INSURER B :		
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
Allen, Gibbs & Houlik, LC
301 N Main Street, Suite 1700
Wichita, KS 67202

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ☐ NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N						PER STATUTE ☐ OTH ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N/A (Mandatory in NH)						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability Insurance			APL 188204662	09/01/2023	09/01/2024	$1,000,000 per claim and in the annual aggregate *Limits are as requested	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Allen, Gibbs & Houlik, LC
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Wichita, KS 67202

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE: Gretchen McCole

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AGH

CPAs & ADVISORS

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