

ORDINANCE NO. 23-181

AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY MANAGER TO ENTER INTO AN AMENDMENT TO THE AGREEMENT WITH THE AUDITOR OF THE STATE OF OHIO FOR SERVICES TO PERFORM THE CITY'S AUDIT FOR THE FISCAL YEAR 2022; AND DECLARING THAT THIS ORDINANCE SHALL TAKE IMMEDIATE EFFECT IN ACCORDANCE WITH SECTION 14 OF THE CITY CHARTER.

WHEREAS, this City Commission approved an agreement with the Auditor of State of Ohio for services to perform the City's audit for the fiscal year 2022 by Ordinance No. 22-221, passed on November 14, 2022; and

WHEREAS, the City was recently notified that additional hours of service were required to test a third major federal program that was not part of the initial scope of work that has resulted in an increase of \$738.00; and

WHEREAS, the original cost of the auditing services for fiscal year 2022 was \$53,218.00, and with the additional services in the Amendment in the amount of \$738.00, the revised total cost is \$53,956.00; and

WHEREAS, the increase of \$738.00 will be paid with General Funds in the amount of \$369.00, Water Funds in the amount of \$184.50, and Sewer Funds in the amount of \$184.50; and

WHEREAS, this Ordinance should be passed as an emergency measure under suspension of the rules in accordance with Section 14 of the City Charter in order to immediately execute the Amendment and return to the State Auditor so the City's audit can be completed prior to the September 30, 2023, deadline; and

WHEREAS, in that it is deemed necessary in order to provide for the immediate preservation of the public peace, property, health, and safety of the City of Sandusky, Ohio, and its citizens, and to provide for the efficient daily operation of Municipal Departments, including the Finance Department, of the City of Sandusky, Ohio, the City Commission of the City of Sandusky, Ohio, finds that an emergency exists regarding the aforesaid, and that it is advisable that this **Ordinance** be declared an emergency measure which will take immediate effect in accordance with Section 14 of the City Charter upon its adoption; and NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SANDUSKY, OHIO, THAT:

Section 1. The City Manager is authorized and directed to execute an Amendment to the Agreement with the Auditor of the State of Ohio for additional services to perform the City's annual audit for fiscal year 2022, a copy of which is marked Exhibit "A" and is attached to this Ordinance and is specifically incorporated as if fully rewritten herein, together with such revisions or additions thereto as are approved by the Law Director as not being substantially adverse to the City and as being consistent with carrying out the terms of this Ordinance at an amount **not to exceed** Seven Hundred Thirty-Eight and 00/100 Dollars (\$738.00).

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Section 3. If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 4. This City Commission finds and determines that all formal actions of this City Commission concerning and relating to the passage of this Ordinance were taken in an open meeting of this City Commission and that all deliberations of this City Commission and of any of its committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 5. That for the reasons set forth in the preamble hereto, this Ordinance is hereby declared to be an emergency measure which shall take immediate effect in accordance with Section 14 of the City Charter after its adoption and due authentication by the President and the Clerk of the City Commission of the City of Sandusky, Ohio.



RICHARD R. BRADY
PRESIDENT OF THE CITY COMMISSION



ATTEST:

CATHLEEN A. MYERS
CLERK OF THE CITY COMMISSION

Passed: September 11, 2023

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

AMENDMENT #1 TO ENGAGEMENT LETTER

September 5, 2023

John Orzech, City Manager
City of Sandusky

Dear Mr. Orzech:

The engagement letter dated March 31, 2023 between the Auditor of State and the City of Sandusky is hereby amended to reflect the following:

<u>Description of / Causes for Amendment</u>	<u>Estimated Fee Effect</u>
1 Additional hours to test a third major federal program.	\$738.00
Total this amendment	<u>\$738.00</u>
Previous fee estimate	<u>\$53,218.00</u>
Revised fee estimate	<u><u>\$53,956.00</u></u>

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call Bradley Zura, Senior Audit Manager at 800-443-9276.

Sincerely,

KEITH FABER
Auditor of State

Jonathan A. Lawless, CFE
Chief Auditor, Northwest Region

cc: Finance Director
City Commission
Audit Committee

ACKNOWLEDGED AND AGREED TO BY

DATE

TITLE