



September 25, 2025

Proposal to provide professional
audit services to:

Vadnais Lake Area Water Management Organization

Prepared by:

Christopher Knopik, CPA, CFE, Principal

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September 25, 2025

Phil Belfiori, Administrator
Vadnais Lake Area Water Management Organization
800 County Road East
Vadnais Heights, MN 55127

Dear Mr. Belfiori:

Thank you for inviting us to propose our services to you again. We value the relationship we've built, and we are happy to share our approach to continue helping Vadnais Lake Area Water Management Organization (VLAWMO) meet its need for audit services for two fiscal years, beginning December 31, 2025.

We are confident that our experience serving VLAWMO in the past as well as similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. Our past work together beyond audit services—such as assisting VLAWMO with year-end reconciliation, cash reconciliation, and policy reviews—prepares us to continue growing with VLAWMO and addressing your needs. We know you are familiar with CLA, but we have provided the following differentiators for reference:

- **Industry-specialized insight and resources.** CLA has the experience and resources to continue to assist VLAWMO with its needs. In addition to your experienced local engagement team, VLAWMO will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **Strong methodology and responsive timeline.** In forming our audit approach, we have reviewed the RFP and other information made available and considered our past experience with VLAWMO and performing similar work for other entities, including more than 300 in Minnesota. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Minnesota. The work plan also minimizes disruption of your staff and operations and provides a blueprint for timely delivery of required reports.
- **Communication and proactive leadership.** As you know, unlike other national firms, our principal-to-staff ratio is similar to smaller firms, allowing our senior level professionals to be involved and available throughout the engagement. Our approach helps the engagement team stay abreast of key issues at VLAWMO and take an active role in addressing them.
- **We know you!** By providing services to you in the past, we have established an understanding of VLAWMO, which provides your project with momentum even before we begin the engagement.

We are confident our technical approach, insight, and resources will continue to foster quality client service for VLAWMO. For ease of evaluation, the structure of our proposal follows your RFP section titled Proposal Requirements. We are eager to continue our work with you and welcome the chance to present our proposal to the Board of Directors or entire management team. If you have any questions, please do not hesitate to contact me.

Sincerely,

CliftonLarsonAllen LLP

Christopher G. Knopik, CPA, CFE
Principal

612-397-3266

christopher.knopik@CLAconnect.com



Executive Summary

Understanding of the work to be performed

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under Scope of Work to Be Performed. Should CLA be selected, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

Auditing standards to be followed

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants, the standards set forth for financial audits in Government Auditing Standards issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and any other applicable federal, state, and local laws or regulations.

Overall audit philosophy

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.

Our industry experience makes it easier. As you know, CLA auditors are industry aligned. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will continue to listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive VLAWMO toward success.

Your time has value. Your day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication tools to keep everyone informed and on track. These tools provide flexibility so you can choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent upon any physical locations.

Familiarity. As a current beneficiary of CLA's services, your organization will benefit from the high caliber and consistent services provided by CLA. By working alongside some of the familiar faces from past services, CLA will continue to strive to help increase your organizations productivity and meet your goals.

No surprises. We will continue to provide VLAWMO with a no surprises approach to our services, based on frequent and timely communication and clarity around roles and expectations. If and when issues arise during the course of your audit, we engage the right people in a frank discussion to resolve them.

Significant involvement of principals and managers. Because our principals and managers are directly involved in your engagement, we can proactively identify significant issues and resolve them with management. We believe your time is best spent with key decision makers so that you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.



We tailor the audit just for you. While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools that are designed specifically to focus on the issues that are applicable to governmental entities.

When performing an audit, we are sensitive and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

Year-long support. We encourage your staff to keep taking advantage of our accessibility throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to brief routine questions; and share insights and best practices to assist you in planning for your future success.

Why should VLAWMO choose CLA?

We know you! We know and understand VLAWMO. By providing services to you in the past, we have established an understanding of your organization. The work we’ve performed provides your project with momentum even before we begin the engagement. We don’t have to spend a lot of time up front learning about your core operations, we know them well.

As you know, with CLA by your side, you can find everything you need in one firm. We have strong leadership and talent, commitment, and enthusiasm to provide our governmental clients excellent service in a cost-effective manner. We commit to providing you a high level of personalized, responsive service. Communication is as important to us as it is to you.

Thank you for taking the time to review our proposal and consider retaining CLA as your service provider.

Commitment to communication with management

As you know, we are committed to ongoing communication throughout the engagement. Continual communication starts when an engagement letter is issued, continues until the completion or closeout of an engagement, and throughout the remainder of the year. We believe effective communication is critical to a successful engagement. This communication includes the exchange of ideas and advice as changes are considered or implemented by the entity or the accounting profession.

Our proactive measures foster communications, both written and oral, which are ongoing, relevant, and routine to our engagements. Our commitment to this practice encourages open lines of communication and often prevents and/or mitigates service delivery issues. Our professionals are trained in documenting observations, recommendations, business issues, and new developments as part of their daily routine.



License to Practice in Minnesota

CLA is a limited liability partnership and is duly licensed to practice public accountancy in the state of Minnesota. All assigned key professional staff are licensed certified public accountants. A copy of our state license is provided below:

Firm Name	Cert #	Expiration
CliftonLarsonAllen LLP	00963	12/31/2025

Peer Review Results

CLA’s most recent peer review report, in which we received a rating of pass is located electronically at the following website: <https://www.claconnect.com/general/peer-review-results>

Audit Approach and Timeline

We will conduct our financial statement audit in four primary phases, as shown below. Being cognizant of VLAWMO’s 15-page limit for this proposal, a detailed audit work plan is available upon request.

Phase 1 Planning	The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will develop our audit programs during this phase. Utilizing the information, we have gathered, and the risks identified we will produce an audit program specifically tailored to VLAWMO. This program will detail by major section the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.
Phase 2 Internal Control & Documentation	During the systems evaluation phase, we will gain an understanding of the internal control structure of VLAWMO for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls.
Phase 3 Testing & Review	The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing. After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide VLAWMO with status reports during the audit fieldwork.
Phase 4 Reporting & Meeting	Once the final reviews of working papers and financial statements are completed, which is a process that starts while the fieldwork is in process, our opinion, the financial statements, and management letter will be issued



Sample size and statistical sampling

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These AU-C Section 530 – “Audit Sampling” forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Sample sizes will vary depending on the nature of the testing (compliance vs. substantive) and the size of the population being sampled. Sampling techniques are utilized in compliance and internal control testing, as well as substantive testing of certain asset and liability account balances. Sample sizes used for internal control testing depend on a number of factors, namely the number of expected or actual control deviations, size of population, and level of control assurance anticipated. Sample sizes can range from 20 to 90 possible selections.

To illustrate, if no internal control deviations are anticipated and the frequency of the population (i.e., the number of times the control is performed in a given year) is less than 100, then we will test 20 transactions in order to obtain moderate control assurance. If 2 internal control deviations are anticipated, and the frequency of the population is greater than 200, then we will test 90 transactions in order to obtain low control assurance. We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

Approach to be taken in drawing audit samples for purposes of tests of compliance

Because our sample sizes are affected by many variables, a statement about sample sizes cannot be made in absolute terms. However, with regard to sample selection, we will generally utilize representative sampling for internal control and compliance tests, including those related to single audit compliance. Samples will also be used in conjunction with other tests of compliance (e.g., Florida Statutes, Ordinances, etc.).

In general terms, sample sizes for compliance and controls testing obtained via our guidance usually fall into categories of 25, 40, or 60 depending on circumstances. Where the population being tested is less than 100 items, we will use the 20%, 30%, or 40% of the population depending on our control risk assessment. We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

Type and extent of analytical procedures

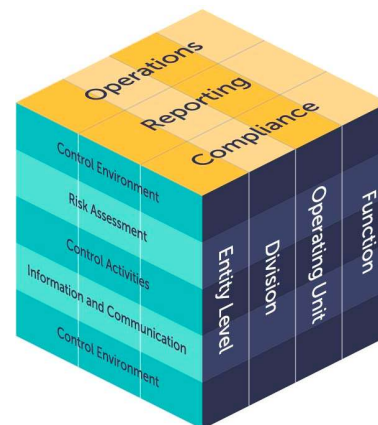
Preliminary analytical procedures will assist in planning the nature, timing and extent of auditing procedures that will be used to obtain evidential matter. These procedures will focus on enhancing our understanding of the financial results. These procedures are also used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.

In performing our substantive testing, our audit efficiency initiative provides that we first think analytically. By doing this, we can better understand the specific account balance being tested and determine if the current balance or relationship with other account balances appears reasonable. We will also employ analytical testing on smaller and/or lower risk accounts and cycles to maintain efficiency and to meet milestones.

Procedures used to understand internal processes and controls

As you know, we strive to develop our understanding of your internal controls in the least intrusive manner possible, while still maintaining our professional responsibilities. We would utilize a combination of internal control forms and interviews with key accounting personnel to gain and document our understanding of VLAWMO. We will also use as a baseline any existing internal control processes, policies, organizational charts, etc. VLAWMO may have already documented. Tests of design and operating effectiveness would then be performed to confirm our understanding.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met.



Our audit approach is designed to evaluate and test the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the internal controls which are determined to be direct and material to the federal program under review, determination of the adequacy of those procedures, and testing of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of VLAWMO's business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control testing, and perform tests of controls.

This phase of the audit will include extensive testing of controls over transactions, financial reporting, and compliance with laws and regulations. Whenever possible, we will use dual-purpose tests to reduce the need to select multiple samples for internal control and compliance testing. We will be as efficient as possible, thereby reducing disruption to your operations while achieving our audit objectives.

Our assessment of internal controls will determine whether VLAWMO has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

Our workpapers during this phase will clearly document our work through the preparation of the following for each significant transaction cycle or accounting application:

- Audit program
- Account risk analysis (ARA)
- Cycle memo and supporting documentation
- Specific control evaluation (SCE)

Approach to be taken in determining laws and regulations that will be subject to audit test work

We will obtain an understanding of the laws and regulations that have an impact on VLAWMO's operations by reviewing council minutes to identify any ordinances or resolutions that might have an impact to operations and reporting by VLAWMO, as well as interview key personnel and management of VLAWMO. Additionally, the staff assigned to the engagement attend regular trainings and are well versed in upcoming legislation, federal and state laws (i.e., Uniform Grant Guidance) and proactively discuss these upcoming changes with our clients.

Staff education

To date, we've assisted VLAWMO with year-end reconciliation, reconciling in QuickBooks software, and providing resources as new government accounting standards come into play. We will, of course, continue to offer this kind of assistance and education to help VLAWMO find efficiencies and implement any new processes and standards.

As you know, we are intimately involved in the review, development, and implementation of new standards promulgated by GASB. Additionally, we have members of our government services team that participate in the AICPA State and Local Government Expert Panel. These individuals are involved the process of reviewing and updating the AICPA's State and Local Government Audit and Accounting Guide.

Our significant knowledge of technical issues and GASB pronouncements will continue to be especially beneficial to VLAWMO. We will proactively work with VLAWMO to address the reporting and auditing impact of each pronouncement or issue in advance of the implementation date.

Assistance from client

We request that VLAWMO provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a project coordinator through whom we will communicate and coordinate activities. We do not foresee needing VLAWMO's staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks. We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone's time on the engagement and, ultimately, to save your organization money.

Engagement timetable

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the Board of Directors. Please see the below chart for the estimated time frame for the December 31 audit relating to each segment of this engagement:

Annual Audit Task	Dec	Jan	Feb	Mar	Apr
Planning Call	X				
Conduct audit planning procedures		X			
Audit Fieldwork Begins			X		
Draft Reports				X	
Presentation to the Board of Managers					X

Professional Experience

Governmental experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides VLAWMO the confidence in their decision to select CLA as their professional service provider.

CLA has one of the largest governmental audit and consulting practices in the country, serving more than 4,200 governmental clients nationwide. Regulated industry clients represent approximately one-quarter of all firm-wide revenue, and each of the governmental services team members are thoroughly versed in the issues critical to complex governmental entities.

Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.

References

VLAWMO will benefit from deep, national industry experience, complemented by a team dedicated to accessibility and responsiveness. We are pleased to provide you with the following references, who can describe their experience in greater detail.



City of Mahtomedi		
Contact Name and Title	Scott Schaefer, Finance Director	
Phone Email	651-426-3344	sschaefer@ci.mahtomedi.mn.us
Location	600 Stillwater Rd, Mahtomedi, MN 55115	
Services	Financial statement audit and Minnesota Legal Compliance	

City of Delano		
Contact Name and Title	Brian Bloch, Finance Director	
Phone Email	763-972-0584	bbloch@delanomn.gov
Location	234 2 nd Street North, PO Box 108, Delano, MN 55328	
Services	Financial statement audit and Minnesota Legal Compliance	

Engagement team experience

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement.

Team Member	Role	Years Serving Governments
Christopher Knopik, CPA, CFE	Engagement Principal – Christopher Knopik will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Chris is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	22+
Anita Supinski, CPA	Quality Assurance Principal – Anita Supinski will complete the quality review of all work performed and of all audit reports prior to issuance. The focus of this review is to confirm adherence to industry and firm quality control guidelines and to make sure the work performed supports the audit opinions issued.	30+
Ezra Koetz, CPA	Manager – Ezra Koetz will act as manager on the engagement. Ezra will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of the financial statements and all related reports.	8+
Frost Bowen-Bailey, CPA	Senior – Frost Bowen-Bailey will be responsible for the day-to-day activities for this engagement.	3+

Additional Staff – We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments.

Detailed resumes are available in the appendix of this proposal.

Staff development and education

To maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually. Individuals are required to familiarize themselves with all current changes in standards and procedures. CLA professionals are specifically trained in the industry at a level beyond our competitors.



Effective Continuing Professional Education. Our greatest strength is the talent of our staff. Our professionals provide more efficient and effective services due to the new ideas they implement from our in-depth training and continuing professional education.

Engagement team continuing professional education

With one of the largest regulated industry groups in the nation, CLA is committed to providing regular and robust training to our government practitioners. We hold regular governmental accounting and single audit updates throughout the year.

Professional Fees

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines. CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive quarterly meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up and take full advantage of every opportunity that presents itself.

Professional Services	Year 1	Year 2
Financial Statement Audit	\$15,500	\$16,000
Technology and client support fee (5%)	\$775	\$800
Total	\$16,275	\$16,800

Our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an on-going relationship.
- Like most firms, we are investing heavily in technology to enhance the client experience, protect our data environment, and deliver quality services. We believe our clients deserve clarity around our Technology and Client Support Fee, and we will continue to be transparent with our fee structure.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.

Billing for phone calls and questions

It is not our policy or practice to bill our clients every time we receive a phone call. In the course of providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our scope of services. At CLA, it's more than just getting the job done.



Appendix: Engagement Team Biographies



Christopher Knopik, CPA, CFE

CLA (CliftonLarsonAllen LLP)

Principal
Minneapolis, Minnesota

612-397-3266
christopher.knopik@CLAconnect.com



Profile

Christopher is a principal at CLA and has more than 22 years of public accounting experience. He works exclusively with state and local government clients (including colleges and universities, cities, towns, counties, special districts, and state agencies) and has extensive experience with Uniform Guidance single audits of federal grant programs.

Technical experience

- State and local government experience
- Higher education
- Single audit under Uniform Guidance

Education and professional involvement

- Bachelor of science in accounting from Bemidji State University, Bemidji, Minnesota
- Certified Public Accountant, Minnesota, Texas, and Hawaii
- Oregon Municipal Auditor
- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants
- Minnesota Government Finance Officers Association
 - Executive Board, At-large member
 - Education Committee
 - Social Committee
- Minnesota Office of the State Auditor – Audit and Reporting Group
- Association of Certified Fraud Examiners
- National Association of College and University Business Officers
- Certified Fraud Examiner

Speaking engagements

- March 2024, March 2022, March 2020, March 2018, March 2017, March 2016, March 2015, March 2014
– CliftonLarsonAllen Government Training Academy





Anita M. Supinski, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Brainerd, Minnesota

218-825-2919
anita.supinski@CLAconnect.com



Profile

Anita is a CLA national assurance technical group principal who started with the firm in 1989 and works primarily with state and local government engagements. Anita serves as the CLA state and local government industry assurance leader and manages the efforts of the CLA GASB GAAP implementation task force. Additionally, her responsibilities include being a firm wide technical resource for the governmental agencies audit and assurance practice and quality review of assurance engagements of government agencies. Anita also develops and conducts training sessions for audit and accounting staff within the firm. Anita is an experienced member of peer review teams and is involved with the firm's peer review and internal inspection process.

Technical experience

Anita assists governmental audit engagement teams and clients with technical audit and accounting issues and works with the CLA state and local governments group to formulate audit and financial statement report planning. She has experience working with more than 300 audits including states, schools, counties, local municipalities, as well as numerous special-purpose governments across the nation. Additionally, she consults with engagement teams on technical issues related to audits of federal and state awards and *Government Auditing Standards*.

Education and professional involvement

- Participates as a reviewer in the AICPA's enhanced peer review oversight program
- Past member of the AICPA State and Local Government Expert Panel
- Bachelor of science in accounting from St. Cloud State University, St. Cloud, Minnesota
- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants
- Certified Public Accountant, Minnesota

Speaking engagements

- AICPA National Governmental Accounting and Auditing Update and other AICPA learning webcasts
- Presenter for internal annual CLA audit and accounting updates
- CLA external Local Government Training Academy Presenter
- Instructor for firm's annual Minnesota School District update as well as other internal learning sessions





Ezra Koetz, CPA

CLA (CliftonLarsonAllen LLP)

Manager
Minneapolis, Minnesota

612-376-4790
ezra.koetz@CLAconnect.com



Profile

Ezra is a manager with more than eight years of experience working exclusively with state and local government clients, including cities, counties, public school districts, charter schools, fire reliefs, special districts and local government investment pools. He has extensive experience with audits under Generally Accepted Governmental Auditing Standards (GAGAS), AICPA Audit Standards and the Uniform Guidance for federal grant programs.

Technical experience

- State and local government audits
- GASB Standards and implementation
- The Uniform Guidance and federal single audit requirements
- ACFR Preparation

Education and professional involvement

- Bachelor of arts in public accounting and Spanish from Gustavus Adolphus College, St. Peter, Minnesota
- Certified Public Accountant, Minnesota and Washington
- American Institute of Certified Public Accountants
- Minnesota Government Finance Officers Association

Relevant clients

- Sherburne County (GFOA Certificate Program – ACFR)
- Isanti County (GFOA Certificate Program – ACFR)
- City of Lakeville (GFOA Certificate Program – ACFR)
- City of Chaska (GFOA Certificate Program – ACFR)
- Saint Paul Public Schools
- City of Delano
- Shakopee Public Utilities
- Duluth Airport Authority
- Minnesota Municipal Money Market Fund (4M Fund)
- Florida Surplus Asset Trust Fund (FL SAFE)
- Nebraska Public Agency Investment Trust (NPAIT)





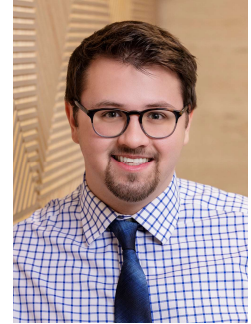
Frost Bowen-Bailey, CPA

CLA (CliftonLarsonAllen LLP)

Senior
Minneapolis, Minnesota

612-215-1763

frost.bowen-bailey@CLAconnect.com



Profile

Frost is a senior associate at CLA and has over 3 years of public accounting experience. He works exclusively with state and local government clients (including school districts, charter schools, state agencies, special districts, cities, and counties) and has a passion for serving and connecting with clients.

Technical experience

- State and local government experience

Education and professional involvement

- Bachelor of the Arts in Accounting and Music from Luther College
- Certified Public Accountant, Minnesota
- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants
- Minnesota Government Finance Officers Association

Key relevant clients

- City of Minnetrista, Minnesota (ACFR Award)
- City of Lakeville, Minnesota (ACFR Award)
- City of Hermantown, Minnesota
- Dakota County, Minnesota (ACFR Award)
- Sherburne County, Minnesota (ACFR Award)
- Scott County, Minnesota (ACFR Award)
- Minnesota Zoo
- Minnesota Sports Facilities Authority (ACFR Award)
- Minnesota Municipal Money Market Fund (4M Fund)
- Florida Surplus Asset Trust Fund (FL SAFE)
- Nebraska Public Agency Investment Trust (NPAIT)

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