



Proposal for Audit Services for:

Vadnais Lake Area Water Management Organization

800 East Co. Rd E
Vadnais Heights, Minnesota 55127

Proposed by:

Andrew K. Berg, CPA
Partner | Abdo, Eick & Meyers, LLP
andrew.berg@aemcpas.com
Direct Line (952) 715-3003

Abdo, Eick & Meyers, LLP
Edina
5201 Eden Avenue, Suite 250, Edina, Minnesota 55436
Office: (952) 835-9090 / Fax: (952) 835-3261

Mankato
100 Warren Street, Suite 600, Mankato, Minnesota 56001
Office: (507) 625-2727 / Fax: (507) 389-9139

Phil Belfiori
Vadnais Lake Area Water Management Organization
800 East Co. Rd E
Vadnais Heights, Minnesota 55127



September 24, 2021

Dear Phil,

Thank you for the opportunity to submit this proposal to the Vadnais Lake Area Water Management Organization (the Organization) for audit services. We appreciate the opportunity to work with you. Based on our experience with clients like you and our previous audit experience with your Organization, we are confident that Abdo, Eick & Meyers, LLP (the Firm) would be a great fit. We also work with a number of your member communities – North Oaks, Vadnais Heights and White Bear Lake.

We work hard for those who matter most - clients, employees, family, and community - and celebrate their successes as our own. Our success has been driven by our philosophy of going beyond the numbers for our clients. This belief is represented through our commitment to people and knowledge, process and you. We will utilize staff that is experienced and dedicated in the area of government. Our process is centered on meeting your needs, exceeding your expectations, and incorporating technology to deliver unparalleled solutions. This includes delivering prompt and effective service of the highest quality to you. The quality of our service allows us an opportunity to be an integral part of your finance team. We believe this investment should make a difference for you, our valued client. We focus on the challenges and needs that are relevant to your Organization, which allows us to be thoughtful in our approach in providing you with the best solutions, and leaves you assured in the value of our deliverable.

The attached proposal will demonstrate to you that we will be a great service provider and partner for your Organization. We look forward to meeting with you to discuss our proposal and appreciate this opportunity to present our firm for your consideration. We will follow up with you within two weeks to answer any questions or concerns you may have and to provide any further information you may need.

Sincerely,

Abdo, Eick & Meyers, LLP

Andrew K. Berg, CPA
Partner, Abdo, Eick & Meyers, LLP



Executive Summary

We are pleased to present our proposal for audit services to the Vадnais Lake Area Water Management Organization. We have prepared our proposal based on our understanding of your organization's needs from the request for proposal we received and the very informational responses from Phil Belfiori, during which we were provided with an opportunity to get to know you better.

We understand that the key requirements you have of your selected advisors include:

- » Demonstrate familiarity, knowledge and experience in the industry
- » Approach to the examination and the work plan
- » Familiarity with the Organization and its financial approach and system
- » Communication, well organized and timely services

We understand that the requested work to be completed includes the following services:

- » Annual Financial Statement Audit
- » Management Letter

Based on our work with more than 100 local governments similar to yours, we confidently believe we can meet your requirements and exceed your expectations for the reasons listed below and referenced in our proposal.

- » We provide timely services and currently adhere to an 18-day turnaround time from fieldwork for the delivery of draft financial statements to the client.
- » We have worked with numerous other entities with Quickbooks.
- » We are familiar with the Organization based on prior working relationship with the Organization and current relationships with member communities.
- » We have a dedicated team of 40 partners, managers and staff that serve governments exclusively.
- » Our government experience extends beyond just audit and compliance. We also provide the following services to government organizations.
 - Human Resource solutions
 - Long-term financial planning
 - One-on-one personalized and group-focused training opportunities
 - Process improvement- lean process and process evaluation
- » Integral to our mission is a philosophy that we help organizations reach their maximum potential through open communications and teamwork. **We enjoy answering questions any time of the year, and at no cost!**

We commit to providing an excellent level of client service and helping you move beyond the numbers through communication, support and customized guidance. As you review the details of this proposal, please do not hesitate to contact us with questions or for clarification. We look forward to partnering with the Organization.

Meet Your Team

Based on our ability to provide the requested services, our shared core values, and an understanding of your unique needs, we firmly believe we would be a great fit for your Organization. We have the resources, knowledge, people and services to provide you with the solutions you're looking for.

We have assembled a team with relevant experience who are committed to performing these services to meet the expected deadlines. In Appendix C you will find the relevant continuing professional education for each of the below team members. Each team member is briefly profiled below, and full biographies can be provided upon request.



Andrew Berg, CPA

Partner

andrew.berg@aemcpas.com

Direct Line (952) 715-3003

27 Years of Experience



Tyler See, CPA

Manager

tyler.see@aemcpas.com

Direct Line (952) 939-3230

6 Years of Experience



Jeff Hines, CPA

Senior Associate

jeff.hines@aemcpas.com

Direct Line (952) 939-3235

4 Years of Experience

Government Experience

You can have confidence in our 57 years of quality auditing services and partnership in the government space. Since 1963, we've served cities just like yours. With an unwavering commitment to streamlining processes, training staff, and finding technology-based solutions, we proudly offer excellence in local government auditing.

Out of our 160-strong, talented staff, over 40 team members are 100% focused on government clients, including services for over 100 cities and various municipalities. By serving local governments across Minnesota, we have become experts in the nuances of how to best support your organization.

Our expertise affords you an audit experience that's painless. We do this by communicating up front, coming better prepared, and being available throughout the year to support you.

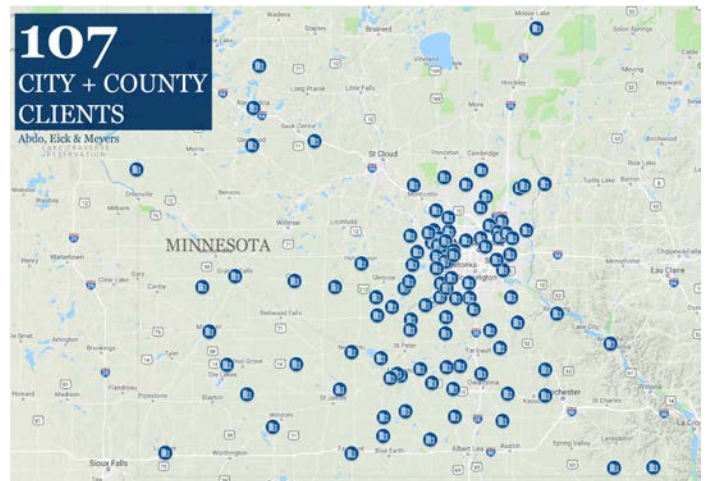
Process

Our methods are centered around incorporating technology to deliver unparalleled solutions for government organizations. In addition to our audit experience, our firm expertly performs outsourcing for governments giving us a wealth of experience in a finance director role. We don't believe in a one-size-fits-all mentality, so together we'll focus on the needs that are relevant to your organization and provide the right services to meet them with a tailored audit approach. We're focused on efficiency and deliver the audit draft within 3 weeks of completing fieldwork is completed bringing you accuracy and value.

Focus

Through continuous training and growth opportunities, we've established an environment with a focus on serving local governments. We spend more than 100 hours training and onboarding to ensure success for our clients.

We truly hope that you allow us to be your partner. Together, we'll go beyond the numbers to best support your Organization.



Our Qualifications

- » GFOA and MnGFOA Association members
- » We speak and train on government accounting and auditing topics
- » Audit services for over 100 cities
- » We've assisted many cities in preparing for the GFOA's Certificate of Achievement for Excellence awards in financial reporting
- » Our clients represent top tier governments with 19 municipal clients receiving the GFOA's Certificate of Achievement for Excellence in Financial Reporting
- » Audit services for EDA's and HRA's

Audit Approach

Audit Services That Move the Vадnais Lake Area Water Management Organization Beyond the Numbers

We deliver auditing services that are more than just a compliance service. We exceed what's considered "standard audit support," placing a strong emphasis on a relationship-driven approach that facilitates a partnership with your Organization. We work together to ensure we have a clear understanding of your Organization's needs, challenges and financial information. Together with your Organization's team, we'll help to leverage this information to increase efficiency and effectiveness.

Partnership

Integral to our mission is a philosophy that we help organizations reach their maximum potential through open communication and teamwork. We enjoy answering questions any time of the year, and at no cost! We also believe in:

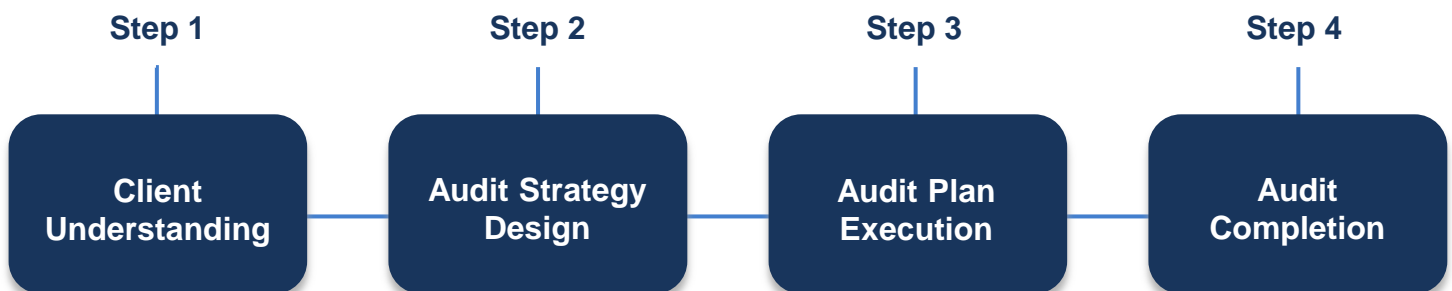
- » Consistent, clear, proactive communication that offers suggestions and makes your work easier.
- » Returning phone calls and questions promptly.
- » Gathering information through dialog, not checklists.
- » Conducting listening calls with you outside of the engagement to understand your Organization, build a long-term relationship with you and learn how we can improve.

People

Our value comes from our experience and the education we can provide. Our professionals go beyond the required standards to make sure we have a clear understanding of your Organization. We work with your management team to leverage this information to increase efficiency and profitability. You can learn more about your audit team in the team section.

Process

While we will audit the financial statements of your Organization for the year ended December 31, 2021 and 2022, in accordance with the applicable regulatory standards, our process is designed to go far beyond that. Our process enables us to gain a thorough understanding of the processes, procedures, and general operations of your Organization.



Client Understanding

Your leadership team plays an important role in your financial reporting. We always begin our process with a conversation to gain a thorough understanding of your Organization, internal controls, processes and procedures. Our experience with organizations like yours allows us to develop a customized audit and communications plan. We will prepare an audit timeline detailing significant steps in the audit process from beginning to end.

Audit Strategy Design

Your Organization is unique and therefore your audit plan will be tailored to your operations and will include the relevant and appropriate standards. Your audit strategy is based on our understanding of your Organization. It will also encompass:

- » Leadership concerns and expectations
- » Risk Assessment
- » Testing
- » Understanding of internal controls

Audit Plan Execution

Our execution of your audit strategy begins with fieldwork and ends with a presentation of your draft financial statements. Your team, including partners and managers, will be present during fieldwork and we'll be in continuous communication with your staff.

Fieldwork is where we document internal controls, conduct walkthroughs, and obtain audit evidence to support financial statement amounts and disclosures. Our paperless audit approach allows us to do much of the fieldwork from our office. We will discuss your preference for the amount of onsite work and agree on a mutually beneficial schedule.

During fieldwork, we will discuss any potential audit adjustments with your staff to ensure we agree on the need for the audit adjustment and amount. We will also address any potential internal control deficiencies to verify our understanding and discuss potential solutions. We want to be problem solvers, not problem reporters.

After reviewing the financial statements, notes and supplementary schedules, if any, we prepare a draft of the financial statements for your review and approval. We will also send a list of audit adjustments noting the reasons for each adjustment.

Audit Completion

After the previous segments mentioned are complete, we will be ready to finalize the audit. We will report the results of your audit to the Board. We will also deliver a management letter that identifies critical financial trends and recommendations for improvement, provides required communications, and discusses changes in the environment in which your Organization operates.

During this stage we will also complete the following procedures:

- » Complete subsequent events review procedures and review legal and representation letters
- » Complete final overall analytical review procedures
- » Communicate significant deficiencies and material weaknesses
- » Conduct an exit conference
- » Issue an audit opinion

Additional Approach Details

Analytical Procedures

Analytical procedures are defined in Statement on Auditing Standards No. 56, “Analytical Procedures” as evaluations of financial information made by a study of plausible relationships around both financial and non-financial data. They are required in the planning and final review stage, but our firm encourages staff to use in substantive testing where possible. Our firm management directs the use of analytical procedures as follows:

Planning

The objective for analytical procedures at this stage is to direct attention to likely misstatements. We use trend analysis to meet our objective in planning. Examples of trend analysis would be a comparison to the budget for funds that adopt a budget and/or comparison to prior year. We also may consider a comparison among three to five years. Additional testing may result if the expectations established at the start of the trend analysis are not met.

Substantive Testing

The objective of analytical procedures at this stage is to support or refute financial statement account balances. We have found that analytical procedures are more efficient and can be more effective than tests of details. Depending on the make-up of the account, we will use trend analysis, ratio analysis and/or modeling.

Final Review

The objective is to review the reasonableness of financial statement account balances. We use trend analysis to meet our objectives. This trend analysis is completed on final audited amounts.

Additional Approach Details *(continued)*

Approach to be Taken to Gain and Document an Understanding of the Organization's Internal Control Structure

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes, and procedures. The completion of these elements allows us to minimize the fieldwork required to complete the audit.

Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations are addressed in the planning stage through reading available grant documentation, client inquiries, and a preliminary review of finance system accounts and search of the Board minutes. We also have a working knowledge of the types of laws and regulations Minnesota governments operate under. Further discussion is provided in the section Firm Qualifications and Experience. In addition, we obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the U.S. Office of Management and Budget (OMB) Compliance Supplement.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Since each program or grant agreement is different, we use a variety of statistical designs in our compliance testing. The size of the sample considers many program factors; size, maturity, complexity, level of oversight and prior audit findings. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because only senior level (partner, president, manager, and supervisor) staff makes decisions on planned compliance testing.

Identification of Anticipated Potential Audit Problems

At this time, we do not anticipate any potential audit problems. If problems did arise, we carefully work with the Organization to resolve the matter.





Technology

We believe technology should enhance our service offerings, making our work less intrusive, our time with you more productive and everyone's data more secure. The use of technology in our audit services enables us to streamline our processes and helps to automate certain functions of our work so we are able to spend more time analyzing our results and working directly with you.

Through the outbreak of COVID-19, our team has been able to seamlessly move to a completely remote work environment with no loss of productivity, cooperation, or communication. Since March 17, 2020, our staff has been successfully conducting remote audits using the latest video conferencing and secure file sharing technology. Through Zoom, Microsoft Teams, or whatever technology your organization may use, our team will continue to work through normal procedures, including regular meetings with you during the fieldwork phase to ensure effective collaboration with your team.

We take the security of our client's data - and our own - very seriously. A number of systems are in place to ensure the safety of your Organization's data. We operate in a completely remote hosted environment. This not only allows our staff to securely work from any computer, anywhere, any time, but also provides large-scale, cutting edge technology and security for your data. Your data is housed in a secure data warehouse, not on laptops or local servers which could be stolen or misplaced

It also means:

- » All firm staff use dual authentication to ensure that every login to our remote environment is secure and authorized.
- » All data is saved on redundant servers so if one server fails, another immediately takes over with no data lost.
- » All data is backed up continually which means we always have an extra copy for safe-keeping.
- » All incoming emails and embedded links are scanned for viruses prior to landing in our inbox, which allows us to operate with more protection from phishing emails, malware attacks, and other digital threats.

Our remote host vendor works exclusively with public accounting firms like ours and their client base includes approximately 300 firms. They maintain a Service Organization Control 2 (SOC 2) report covering their organizational controls over security, processing integrity, etc. This report is available for your review upon request.

Service Timeline

We prepare a timeline each year for our audits. Timelines are based on when organizations are able to complete their necessary year-end work. Please see below for an anticipated timeline that identifies what you can expect, and when. Once hired we will work with you on an exact timeline that fits your needs. This is an example of a typical timeline. Additionally, the table below outlines our proposed segmentation of the engagement.



Hours					
Date / Segment	Partner	Manager	Accounting Staff	Support Staff	Total
December/January Preliminary Fieldwork	2	8	8	1	19
February Fieldwork	4	10	30	1	45
March Report Preparation/Review	2	4	6	2	14
April Exit Conference & Draft Discussion	1	1	-	-	2
April/May Presentation at Board Meeting	-	1	-	-	1
TOTAL HOURS	9	24	44	4	81

Value

We at AEM help our clients improve their Organization and achieve their financial goals. We heard you say that the following factors were important in our relationship:

- » Experience and familiarity with VLAWMO
- » Providing excellent communication, well organized and timely services
- » Having great staff, managers and partners you can reach out to if any questions come up throughout the year
- » Audit approach

We will provide services that deliver on these factors that are important to you.

Our fees range from \$100 to \$404 per hour based upon the experience and level of the individuals to be assigned to perform the audit. Fees are also based on the assumption that your Organization's staff will be assisting us whenever possible with audit schedules. We will provide a detailed audit plan and prepare a list of requested schedules upon proposal acceptance.

We do not believe in charging for phone calls, emails, or routine communications. Instead, we *encourage* clients to call us for questions, advice, or just update us on what is happening in their organization throughout the year. We want to be a resource for you – without any worry about whether or not the meter is running. When our communications identify additional service needs, we'll discuss these needs with you and provide an additional fee range as needed.

We have not anticipated any additional hours for new audit or accounting standards. Accounting or audit standard changes may result in increased hours.

Summary Schedule of Professional Fees

	Year End December 31	2021	2022
Audit	Not-to-Exceed Amount	\$9,000	\$9,400

In an effort to reduce environmental impact, you will receive printable, downloadable PDFs of your report. To receive one (1) paper report, you will be charged \$150 for a set-up fee. Additional paper copies will be charged at the rate of \$50 per report.

What Our Clients Say

Client References

One of the things we enjoy most about our work is developing long-term relationships with our clients and watching their organization thrive as we help them to evolve and grow. Our clients listed below serve as a sample of references of those we partner with for their audit services. All have partner, president, manager or supervisor staffing for the fieldwork process. Additional references are available upon request.

**Brown's Creek
Watershed District**

Karen Kill

651-330-8220

Engagement partner:

Andrew Berg

**Comfort Lake – Forest
Lake Watershed District**

Michael Kinney

651-209-9753

Engagement partner:

Andrew Berg

**Prior Lake – Spring Lake
Watershed District**

Joni Giese

952-440-0067

Engagement partner:

Andrew Berg

**Riley Purgatory Bluff
Creek Watershed District**

Terry Jeffery

952-807-6885

Engagement partner:

Andrew Berg

**South Washington
Watershed District**

Matt Moore

651-714-3729

Engagement partner:

Andrew Berg

We have contracted with Abdo, Eick, and Meyers since 2017 to conduct our financial audits. We have had the pleasure of working with the same audit team every year. By having the same personnel to work with each year, it creates continuity and makes for a smooth audit process. They are professional, timely, and have been very helpful in answering all of my questions.

South Washington Watershed District

*Melissa Imse
Operations Manager*

License & Independence

Licensed to Practice in Minnesota

The Firm and its entire CPA staff hold licenses to practice in the state of Minnesota. All licenses are in good standing. The Firm and several partners and staff are licensed in other states and also are in good standing. The Firm's CPAs are all members in good standing with the Minnesota Society of CPAs and the AICPA. Our professional staff and membership in professional associations indicates that the services we provide to your Organization will be of the highest quality.

Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of the Organization as defined by auditing standards generally accepted in the United States of America.

The Firm has been engaged by the Organization to complete prior audits. Because the Firm is required to follow GAO independence standards mentioned in the previous paragraph, any prior relationships would not constitute any conflicts of interest relative to performing the proposed audits. Also, the Firm shall give the Organization written notice of any relevant professional relationships entered into during the period of this agreement.

The Firm is a member of the American Institute of Certified Public Accountants Division of Firms and has received an unmodified opinion on its Peer Review. Our Peer Review was completed in 2020 and resulted in a pass rating. A copy of this letter can be found in Appendix B.

The Firm has not had any federal or state desk reviews or field reviews of its audits in the last three years. We have had no disciplinary action taken or pending against the Firm during the past three years with state regulatory bodies or professional organizations.

We maintain library facilities which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to the industries we serve in order to maintain a knowledge-base relevant to our unique clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of engagement.



Why Partner with AEM

AEM. Your Partner to Financial Success.

We're here because our clients need solutions to their challenges--not a commodity product. Through our dedication to teamwork, development and relationships, we help our clients thrive. Our investment into People + Process makes a big difference for you and your Organization's future. We focus on the challenges and needs that are relevant to your Organization. This allows us to be thoughtful in our approach to providing you with the best solutions, and leaves you assured in the value of our deliverable.

The Firm, established in 1963, has a professional staff of more than 150 in its Edina and Mankato offices. The two offices serve clients of all sizes and industries. Our services include audits, reviews and compilations, monthly accounting, tax planning and preparation, management advisory services and Human Resources outsourcing. In addition, Abdo, Eick & Meyers is recognized as one of the Top 150 firms in the United States and the 10th largest firm in Minnesota.

We Listen. We Engage. We Deliver.

You'll know you're in the right hands throughout the entire engagement process. And with our commitment to your unique needs, you can be sure that you'll receive great value that is worthy of your invested time. Active engagement with DFK International and domestic industry associations allows us to provide maximum value to your Organization. Combining our client-centric approach, our internal expertise and technological resources with what we've learned about your Organization allows us to deliver a solution that exceeds your expectations.

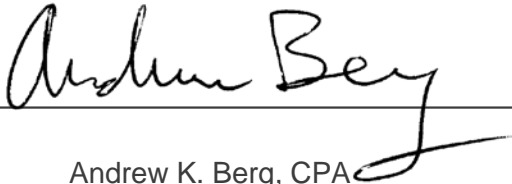


**Services That Move
Vadnais Lake Area Water
Management Organization
Beyond the Numbers**

Appendix A

Proposer Guarantees & Warranties

1. Proposer warrants that it is willing and able to comply with State of Minnesota Laws with respect to foreign (non-State of Minnesota) corporations.
2. Proposer warrants that it is willing and able to obtain an “errors and omissions” insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Vadnais Lake Area Water Management Organization, located in Vadnais Heights, Minnesota.
4. The proposer certifies that it can and will provide and make available at a minimum, all services set forth in Section II, Nature of Services Required.
5. Proposer warrants that all information provided in this proposal is true and accurate.

Signature of Official	
Name (typed)	Andrew K. Berg, CPA
Title	Partner
Firm	Abdo, Eick & Meyers, LLP
Date	September 24, 2021

Appendix B



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 10, 2020

To the Partners of
Abdo, Eick and Meyers, LLP
and the Peer Review Committee of the Nevada Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Abdo, Eick and Meyers, LLP (the firm) in effect for the year ended May 31, 2020. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 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 of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and an audit performed under FDICIA.

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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Abdo, Eick and Meyers, LLP in effect for the year ended May 31, 2020, 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*. Abdo, Eick and Meyers, LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Brady Martz". The signature is written in a cursive, flowing style.

Brady Martz and Associates, P.C.

Appendix C

ABDO, EICK & MEYERS
MINNEAPOLIS, MINNESOTA
CONTINUING PROFESSIONAL EDUCATION ATTENDANCE RECORD
FOR ANDREW BERG

Completion Date	Course Title	Sponsor	Gov't Audit	Technical	Non-Technical	Ethics	Total CPE
07/17/2018	Abdo Eick & Meyers Business Transformation Playbook	Boomer Consulting			12.5		12.5
08/15/2018	Governmental Accounting and Auditing Update Conference 2018	AICPA	21.5				21.5
09/26/2018	MNGFOA Conference - 2018	GFOA			6		6
11/01/2018	The 2018 Yellow Book Revision	MNCPA	4				4
11/29/2018	Municipal Audit: In-charge Responsibilities and Use of SMART Practice to Generate Audit Programs	Abdo, Eick & Meyers, LLP	1.5				1.5
11/30/2018	Government Audit: Analytical Review Procedures	Abdo, Eick & Meyers, LLP		1.5			1.5
12/14/2018	City Council Presentation Skills	Abdo, Eick & Meyers, LLP			1.5		
01/03/2019	AEM All-Firm Connect More Conference	Abdo, Eick & Meyers, LLP			5		5
01/11/2019	Government Audit XCM Process Training	Abdo, Eick & Meyers, LLP			1		1
01/21/2019	GASB 75: OPEB Testing for Cities	Abdo, Eick & Meyers, LLP	1				1
01/25/2019	Municipal Audit Report Council Presentation Practice	Abdo, Eick & Meyers, LLP			2.5		2.5
04/12/2019	GASB 75: OPEB Workpaper for Cities Refresher	Abdo, Eick & Meyers, LLP	1				1
04/30/2019	2019 GAQC Annual Update Webcast	AICPA	2				2
05/14/2019	2019 State and Local Government Audit Planning Considerations	AICPA	2				2
07/22/2019	OPEB Refresher: Schools	Abdo, Eick & Meyers, LLP	1				1
08/20/2019	BOOK Club: Leading Through Organizational Transformation	Abdo, Eick & Meyers, LLP			1.5		1.5
09/04/2019	Overview of Technology Trends in Accounting	Boomer Consulting			1		1
09/19/2019	Risk Assessment Considerations in a SLG Financial Statement Audit	ACIPA	2				2
09/20/2019	Assessing and Improving your Personal BD Style	Upstream Academy			1		1
10/16/2019	Single Audit Lightning Round	AICPA	2				2
10/30/2019	Setting Your 2020 Vision	Abdo, Eick & Meyers, LLP			6		4
11/18/2019	Developing and Executing a Personal BD Plan	Upstream Academy			1		1
12/05/2019	Annual Government GAAP Update	GFOA	4				4
12/11/2019	Improving your Personal BD Skill Set	Upstream Academy			1		1
12/18/2019	Audit Risk Assessment and Planning	Abdo, Eick & Meyers, LLP		4			4
01/06/2020	AEM 100 All Firm Dliever More Conference	Abdo, Eick & Meyers. LLP			4		4
02/06/2020	It's Here! Fiduciary Activites Implementation Considerations	AICPA	2				2
02/07/2020	Implementing a Process for Dealing with Your Clients with the Worst Realization	Upstream Academy			1		1
03/04/2020	Considering and Documenting Nonaudit Services under the 2018 Yellow Book	AICPA	2				2
05/05/2020	2020 GAQC Annual Update Webcast	AICPA	2				2
05/28/2020	AEM 100 Metro Firms Ethical Webinar	Abdo, Eick & Meyers. LLP				4	4
05/28/2020	2020 State and Local Government Audit Planning Considerations	AICPA	2				2
05/29/2020	Create a Path for Continual Growth	Upstream Academy			1		1
06/11/2020	Encourage Expertise	Upstream Academy			1		1
06/26/2020	Cultivate an Advisory Mindset	Upstream Academy			1		1
06/30/2020	2020 OMB Compliance Supplement and Single Audit Update	AICPA	2				2
07/27/2020	Provide Effective Constructive Feedback	Upstream Academy			1		1
08/18/2020	Governmental Accounting & Auditing Update Conference 2020	AICPA	18				18
08/25/2020	CWP& - Build Business Development Skills	Upstream Academy			1		1
09/09/2020	2020 Supplement and COVID-19 Single Audit Implications	AICPA	2				2
10/28/2020	AEM 200 Upstream Series: Leading Remotely	Abdo, Eick & Meyers. LLP			0.5		0.5
11/10/2020	LR4 - Growth	Upstream Academy			1		1
12/10/2020	OMB Supplement Addendum and the Latest COVID-19 Single Audit Implications	AICPA	2				2
02/12/2021	Risk Assessment Deep Dive: How to Avoid Common Missteps	AICPA		3.5			3.5
03/17/2021	Annual Comprehensive Financial Report Review Session	BerganKDV	1				1
05/04/2021	2021 Annual Required GAQC Webcast	AICPA	2				2
05/19/2021	AEM 100 Curren Issues in Business Ethics - 2021	Abdo, Eick & Meyers. LLP				4	4
TOTAL			77	9	51.5	8	145.5

ABDO, EICK & MEYERS
MINNEAPOLIS, MINNESOTA
CONTINUING PROFESSIONAL EDUCATION ATTENDANCE RECORD
FOR TYLER SEE

Completion Date	Activity Title	Sponsor	Gov't Audit	Technical	Non-Technical	Ethics	Total CPE
07/11/2018	Blockchain - What Accountants Need to Know	AccountantsWorld		1			1
07/13/2018	School Import Training	Abdo, Eick & Meyers, LLP	3				3
07/24/2018	Understanding the Characteristics of Good Business Advisors	Abdo, Eick & Meyers, LLP					
08/06/2018	Charter School Grant Training	Abdo, Eick & Meyers, LLP	3				3
10/03/2018	Increasing Business Acumen	Abdo, Eick & Meyers, LLP			2		2
10/08/2018	Mental Health in the Workplace	Optum			1		1
11/01/2018	Asking Better Questions	Abdo, Eick & Meyers, LLP			2		2
11/07/2018	Tax Reform Overview	Abdo, Eick & Meyers, LLP		1			1
11/14/2018	Government Audit: Taxes and Assessments Section	Abdo, Eick & Meyers, LLP	3				3
11/14/2018	Government Audit: Understanding Long-Term Municipal Debt	Abdo, Eick & Meyers, LLP	3				3
11/28/2018	Helping Clients Get Better	Abdo, Eick & Meyers, LLP			2		2
11/29/2018	Municipal Audit: In-charge Responsibilities and Use of SMART Practice to Generate Audit Programs	Abdo, Eick & Meyers, LLP	1.5				1.5
11/30/2018	Government Audit: Analytical Review Procedures	Abdo, Eick & Meyers, LLP			1.5		1.5
11/30/2018	Governmental Audit: Payroll Auditing & Risk Factors	Abdo, Eick & Meyers, LLP	4				4
12/06/2018	Governmental Standards Updates and Best Practices Seminar	Abdo, Eick & Meyers, LLP		6			6
12/14/2018	City Council Presentation Skills	Abdo, Eick & Meyers, LLP	1.5				1.5
01/03/2019	AEM All-Firm Connect More Conference	Abdo, Eick & Meyers, LLP			5		5
01/11/2019	Government Audit XCM Process Training	Abdo, Eick & Meyers, LLP			1		1
01/21/2019	Capital Assets Section	Abdo, Eick & Meyers, LLP	3				3
01/21/2019	GASB 75: OPEB Testing for Cities	Abdo, Eick & Meyers, LLP	1				1
04/19/2019	Municipal Quarterly Reporting	Abdo, Eick & Meyers, LLP	1.5				1.5
04/26/2019	Municipal Advising Series 50 CPE and Municipal Budgeting	Abdo, Eick & Meyers, LLP	4.5				4.5
05/03/2019	Arbitrage Reporting: Purpose, Process and People	Abdo, Eick & Meyers, LLP		1.5			1.5
05/20/2019	Recent Frauds Occurring in Not-for-Profit Entities and Governments	MNCPA	4				4
05/22/2019	2019 Ethics Seminar	Abdo, Eick & Meyers, LLP				4	4
05/24/2019	QuickBooks Desktop 200 & 300	Abdo, Eick & Meyers, LLP		1.5			1.5
06/03/2019	MNCPA School District Audits Conference	MNCPA	6.5			1.5	8
07/22/2019	OPEB Refresher: Schools	Abdo, Eick & Meyers, LLP	1				1
08/20/2019	Staff Training: Beginning In-Charge	AHI Associates	17	7			24
08/22/2019	Charter School Audit: Grants Section	Abdo, Eick & Meyers, LLP	3				3
10/29/2019	Government Audit: Solving Cash Differences	Abdo, Eick & Meyers, LLP	2				2
11/07/2019	Setting Your 2020 Vision	Abdo, Eick & Meyers, LLP			6		6
12/13/2019	A&A 100 Review Analytics Basics	Abdo, Eick & Meyers, LLP		2			2
12/18/2019	Audit Risk Assessment and Planning	Abdo, Eick & Meyers, LLP		4			4
01/06/2020	AEM 100 All Firm Dliever More Conference	Abdo, Eick & Meyers, LLP			4		4
05/28/2020	AEM 100 Metro Firms Ethical Webinar	Abdo, Eick & Meyers, LLP				4	4
06/11/2020	Encourage Expertise	Upstream Academy			1		1
06/23/2020	AEM 200 Upstream Career Development Series: Effectively Manging Others, Sessions 1: Understanding Your Role	Abdo, Eick & Meyers, LLP			0.5		0.5
06/25/2020	Understanding Your Role in Managing Others	Upstream Academy			1		1
07/27/2020	Master the Art of Delegation	Upstream Academy			1		1
07/27/2020	AEM 200 Upstream Career Development Series: Effectively Managing Others Session 2: The Art of Delegation	Abdo, Eick & Meyers, LLP			0.5		0.5
08/06/2020	GOV 200: Charter School Grants Training	Abdo, Eick & Meyers, LLP	2				2
08/21/2020	Communicate While Managing	Upstream Academy			1		1
10/19/2020	Audits of Local Governments Conference	MNCPA	4.5		2	1	7.5
11/23/2020	Diversity & Inclusion Certification Series	Minnesota State University			3.5		3.5
01/06/2021	AEM 100 All Firm Event - Managing 2021 Style	Abdo, Eick & Meyers, LLP			1		1
01/13/2021	AEM 100 Checkpoint Training for Audit and Tax	AEM Internal Training		0.5			0.5
05/19/2021	AEM 100 Current Issues in Business Ethics - 2021	Abdo, Eick & Meyers, LLP				4	4
06/02/2021	MNCPA Audits of School Districts Confrence	MNCPA	3.5	1.5	2	1	8
06/23/2021	Impact of GASB Activities on State and Local Government	AICPA	3				3
06/25/2021	2021 State and Local Government Audit Planning Considerations	AICPA	2				2
TOTAL			77.5	26	38	15.5	157

ABDO, EICK & MEYERS
MINNEAPOLIS, MINNESOTA
CONTINUING PROFESSIONAL EDUCATION ATTENDANCE RECORD
FOR JEFF HINES

Completion Date	Activity Title	Sponsor	Gov't Audit	Technical	Non-Technical	Ethics	Total CPE
07/13/2018	School Import Training	Abdo, Eick & Meyers, LLP	3				3
08/06/2018	Charter School Grant Training	Abdo, Eick & Meyers, LLP	3				3
08/17/2018	OPEB Overview - Schools	Abdo, Eick & Meyers, LLP	1.5				1.5
10/03/2018	Increasing Business Acumen	Abdo, Eick & Meyers, LLP			2		2
10/08/2018	Mental Health in the Workplace	Optum			1		1
11/01/2018	Annual Government GAAP Update	GFOA	4				4
11/01/2018	Asking Better Questions	Abdo, Eick & Meyers, LLP			2		2
11/07/2018	Tax Reform Overview	Abdo, Eick & Meyers, LLP		1			1
11/09/2018	Capital Asset Conversion Training	Abdo, Eick & Meyers, LLP			2		2
11/14/2018	Government Audit: Taxes and Assessments Section	Abdo, Eick & Meyers, LLP	3				3
11/14/2018	Government Audit: Understanding Long-Term Municipal Debt	Abdo, Eick & Meyers, LLP	3				3
11/28/2018	Helping Clients Get Better	Abdo, Eick & Meyers, LLP			2		2
11/29/2018	Municipal Audit: In-charge Responsibilities and Use of SMART Practice to Generate Audit Programs	Abdo, Eick & Meyers, LLP	1.5				1.5
11/30/2018	Government Audit: Analytical Review Procedures	Abdo, Eick & Meyers, LLP	1.5				1.5
11/30/2018	Governmental Audit: Payroll Auditing & Risk Factors	Abdo, Eick & Meyers, LLP	4				4
12/03/2018	Inventory Observation Training	Abdo, Eick & Meyers, LLP			0.5		0.5
12/06/2018	Governmental Standards Updates and Best Practices Seminar	Abdo, Eick & Meyers, LLP		6			6
12/14/2018	City Council Presentation Skills	Abdo, Eick & Meyers, LLP			1.5		1.5
01/03/2019	AEM All-Firm Connect More Conference	Abdo, Eick & Meyers, LLP			5		5
01/11/2019	Government Audit XCM Process Training	Abdo, Eick & Meyers, LLP			1		1
01/21/2019	GASB 75: OPEB Testing for Cities	Abdo, Eick & Meyers, LLP	1				1
01/21/2019	Capital Assets Section	Abdo, Eick & Meyers, LLP	3				3
01/26/2019	GASB 68 Workpaper Update	Abdo, Eick & Meyers, LLP	2				2
04/12/2019	GASB 75: OPEB Workpaper for Cities Refresher	Abdo, Eick & Meyers, LLP	1				1
04/19/2019	Municipal Quarterly Reporting	Abdo, Eick & Meyers, LLP	3				3
04/26/2019	Municipal Advising Series 50 CPE and Municipal Budgeting	Abdo, Eick & Meyers, LLP	4.5				4.5
05/03/2019	Arbitrage Reporting: Purpose, Process and People	Abdo, Eick & Meyers, LLP		1.5			1.5
05/20/2019	Recent Frauds Occurring in Not-for-Profit Entities and Governments	MNCPA	4				4
05/22/2019	2019 Ethics Seminar	Abdo, Eick & Meyers, LLP				4	4
05/24/2019	QuickBooks Desktop 200 & 300	Abdo, Eick & Meyers, LLP		1.5			1.5
07/22/2019	OPEB Refresher: Schools	Abdo, Eick & Meyers, LLP	1				1
08/23/2019	Charter School Audit: Grants Section	Abdo, Eick & Meyers, LLP	3				3
10/29/2019	Government Audit: Solving Cash Differences	Abdo, Eick & Meyers, LLP	2				2
11/07/2019	Setting Your 2020 Vision	Abdo, Eick & Meyers, LLP			6		6
11/13/2019	AEM 200 Split Sheet: Developing a Beyond the Engagement Mindset	Abdo, Eick & Meyers, LLP			1.5		1.5
12/16/2019	AEM FS Audit Preparation: Day 1	Abdo, Eick & Meyers, LLP	6				6
12/17/2019	AEM FS Audit Preparation: Day 2	Abdo, Eick & Meyers, LLP	6				6
12/18/2019	Audit Risk Assessment and Planning	Abdo, Eick & Meyers, LLP		4			4
01/06/2020	AEM 100 All Firm Dliever More Conference	Abdo, Eick & Meyers, LLP			4		4
05/28/2020	AEM 100 Metro Firms Ethical Webinar	Abdo, Eick & Meyers, LLP				4	4
06/23/2020	AEM 200 Upstream Career Development Series: Effectively Manging Others, Sessions 1: Understanding Your Role	Abdo, Eick & Meyers, LLP			0.5		0.5
06/24/2020	Benford's Law: A Valuable Audit Tool	Business Professionals' Network, Inc.		2			
06/25/2020	Understanding Your Role in Managing Others	Upstream Academy			1		
07/27/2020	AEM 200 Upstream Career Development Series: Effectively Managing Others Session 2: The Art of Delegation	Abdo, Eick & Meyers, LLP			0.5		0.5
08/06/2020	GOV 200: Charter School Grants Training	Abdo, Eick & Meyers, LLP	2				2
08/21/2020	Communicate While Managing	Upstream Academy			1		1
08/21/2020	AEM 200 Upstream Career Development Series: Effectively Managing Others, Session 3: Communicate While Managing	Abdo, Eick & Meyers, LLP			0.5		0.5
09/28/2020	AEM 200 Upstream Career Development Series: Effectively Managing Others, Session 4: Successful Engagements	Abdo, Eick & Meyers, LLP			0.5		0.5
12/14/2020	Effetive Goal Setting for Yourself and Others	Upstream Academy			1		1
01/06/2021	AEM 100 All Firm Event - Managing 2021 Style	Abdo, Eick & Meyers, LLP			1		1
05/19/2021	AEM 100 Current Issues in Business Ethics - 2021	Abdo, Eick & Meyers, LLP				4	4
06/02/2021	MNCPA Audits of Local Governments Conference	MNCPA	3.5		3.5	1	8
TOTAL			66.5	16	38	13	133.5