

BENNETT, WEBER & HERMSTAD, LLP

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July 21, 2015

To The Honorable Mayor and City Council Members
City of Gillette, Wyoming
Gillette, Wyoming

Dear Mayor and Council Members:

We are pleased to present this proposal to extend our audit services to the City of Gillette, Wyoming for an additional three years.

Our audits would be made in accordance with Generally Accepted Auditing Standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and if necessary the provisions of Office of Management and Budget *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance for Federal Awards)*. The audits would also include testing as required by the Wyoming Department of Audit. Finally, we would provide assistance in preparation of the Comprehensive Annual Financial Report which would be submitted to the Government Finance Officers Association for consideration for their Certificate of Excellence in Financial Reporting. Our fee for these services would be:

	Year Ended June 30,		
	2016	2017	2018
Maximum audit fee charged to			
The City of Gillette, Wyoming			
(includes out-of-pocket expenses)	<u>\$80,000</u>	<u>\$80,000</u>	<u>\$80,000</u>

The above fees anticipate 1) no significant changes in the scope of the engagement, 2) no major changes required by the Governmental Accounting Standards Board (GASB) and, 3) no major changes in the provisions of Office of Management and Budget Uniform Guidance for Federal Awards. Should any of the above occur any fee adjustment would be discussed with the City before proceeding.

If our standard rates are lower than the above maximum audit fee, the City will be charged the lesser amount.

We appreciate the opportunity to work with the City and look forward to continuing our relationship. Please feel free to contact me with any questions you may have or additional information you may need.

If this proposal defines the arrangements as you understand them please sign and date one of the copies and return it to us.

Sincerely,

BENNETT, WEBER & HERMSTAD, LLP



Ryan J. Gemar, CPA
Partner

Confirmed by:

_____, 20__