

Erie County Technical School & ECVTS Foundation
Audit firm costs per submitted proposals

	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>
<u>AUDIT FEES</u>			
<u>Buseck Barger Bleil & Co., Inc.</u>			
Erie County Technical School	\$ 8,000	\$ 8,200	\$ 8,400
ECVTS Foundation	\$ 2,000	\$ 2,000	\$ 2,000
<u>Felix Gloekler, P.C.</u>			
Erie County Technical School	\$ 9,500	\$ 9,500	\$ 9,500
ECVTS Foundation	\$ 4,500	\$ 4,500	\$ 4,500
<u>ECVTS Foundation - FORM 990</u>			
Buseck Barger Bleil & Co., Inc.	**This is included in Audit Fees Quote from BBB**		
Felix Gloekler, P.C.	\$ 600	\$ 600	\$ 600
<u>Out of Pocket Fees</u>			
Buseck Barger Bleil & Co., Inc.	\$ 115	\$ 115	\$ 115
Felix Gloekler, P.C.		Not stated	
<u>Peer Review Letter</u>			
Buseck Barger Bleil & Co., Inc.	System Review Report Rating - Pass - dated 11/7/14		
Felix Gloekler, P.C.	System Review Report Rating - Pass - dated 7/28/11 **		
	** Current system review letter is not completed yet		

ANNUAL TOTALS

<u>Buseck Barger Bleil & Co., Inc.</u>			
Erie County Technical School and ECVTS Foundation	\$ 10,115	\$ 10,315	\$ 10,515
<u>Felix Gloekler, P.C.</u>			
Erie County Technical School and ECVTS Foundation	\$ 14,600	\$ 14,600	\$ 14,600

REFERENCES CHECKED FOR BUSECK, BARGER, BLEIL

Girard (Barb DeJesus) and General McLane (Jeff Fox) Business Managers - both gave excellent ratings to Valerie Hartley and Buseck Barger's firm - timeliness, research assistance, understanding of operations and new pronouncements

<u>Firm Assignment - Felix Gloekler, P.C.</u>	<u>CPA License Date</u>
Natalie Heberlein, CPA	Engagement Partner 2000
Steve Falk, CPA	Manager in charge of fieldwork 2011
James Gloekler, CPA	Quality Control Partner 1976

<u>Firm Assignment - Buseck Barger Bleil & Co., Inc.</u>	<u>CPA License Date</u>
Valerie Hartley, CPA	Engagement Partner 1990
Elizabeth Sturgeon, CPA	Manager in charge of fieldwork 2008
John Bleil, CPA	Quality Control Partner 1968

Buseck · Barger · Bleil & Co. Inc.

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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Letter of Transmittal

December 12, 2014

Board of Directors
Erie County Technical School
8500 Oliver Road
Erie, Pennsylvania 16509

Re: Proposal for Annual Audit

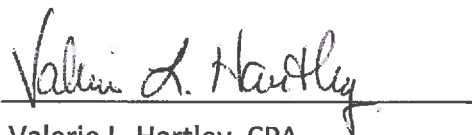
Dear Ladies and Gentlemen:

Our proposal is for the audit of the financial statements of the Erie County Technical School in accordance with generally accepted auditing standards in the U.S. The audit would also include a management letter with any recommendations for improvements in procedures if necessary. The proposed fee for our services is \$8,000 for the year ended June 30, 2015, \$8,200 for 2016 and \$8,400 for 2017.

We also propose to complete the audit of the Erie Country Technical School Foundation in accordance with auditing standards generally accepted in the United States of America and prepare the IRS Form 990 for the Foundation for the proposed fee of \$2,000 for each year.

We are committed to perform the work as presented in the tentative timeline. We will make the August board meeting as long as your staff has the preliminary trial balance and all required documents ready for us to commence the audit as presented in the tentative timeline and has the Management Discussion and Analysis section prepared in a timely manner.

Respectfully submitted,



Valerie L. Hartley, CPA
Buseck, Barger, Bleil & Co., Inc.
Certified Public Accountants

Qualifications of Firm

Buseck, Barger, Bleil and Co., Inc. is a local firm of Certified Public Accountants which provides auditing, accounting, tax, and consulting services to governmental, non-profit organizations, business and personal clients throughout northwest Pennsylvania. Our firm's particular expertise is in the governmental practice area. Our firm has been providing governmental and single audits for various governmental authorities, townships and school districts for over fifty years. We have no independence issues regarding our firm or staff and the Erie County Technical School.

Our firm has conducted various financial statement audits, single audits and program audits for various governmental entities including General McLane School District, Girard School District, and various other governmental authorities. The following list includes the School District audits we currently audit:

Girard School District
Barbara J. DeJesus, Director of Business
814-774-5666

General McLane School District and General McLane Foundation
Jeffrey Fox, CPA, Business Manager
814-273-1033

Although our firm is small, I feel we have a great audit team that works well together. I will be the partner in charge of the audit and have a manager, and staff members who have worked with me on all our governmental and school district audits. The staff that prepares the preliminary work will be the same staff that completes the audit. The Manager and I have been doing school district audits together for almost ten years.

Our audit team believes in using technology as much as possible in our audit process. We use a paperless audit system and would like to have copies of minutes, and any client work papers we would use backed up on a flash drive for inclusion in our paperless system. We would also like to have the trial balance converted to an excel format and backed up onto a flash drive.

Qualifications of Staff

Valerie L. Hartley, CPA – BS, Accounting, Indiana University of Pennsylvania. Valerie has conducted governmental and single audits for over 25 years and is in charge of all the governmental audits in our firm.

John E. Bleil, CPA – BS, Accounting, Gannon University. John has over 35 years' experience with our firm and has worked on various governmental and nonprofit audits. John performs a second partner review on all firm audits.

Elizabeth N. Sturgeon, CPA – BS, Accounting, Penn State University. Liz joined our firm in January 2005. She is the Manager on all our various governmental and non-profit audits.

Matt P. Simon – BS, Accounting, Gannon University. Matt joined our firm after graduation in December, 2013. He did an internship at our firm from May 2013 until graduation and worked on all our governmental and some nonprofit audits. He is currently preparing for the CPA exam.

Bryant W. Sapone – BS, Economics/Political Science, Penn State University. Bryant joined our firm in June 2014. He received his accounting credits in May 2014. He plans on sitting for the CPA exam in the near future.

No complaints have ever been leveled against any of our firm staff.

Work Plan and Tentative Timeline

- May -** Review preliminary trial balance and select accounts to test. Preliminary fieldwork includes internal control reviews, risk assessment, client fraud interviews, substantive testing. We would also meet with the Finance or Operating Committee to discuss areas of risk and any known fraud or employee theft issues.
- July -** Complete fieldwork and review any management letter comments with Business Manager. Complete financial statements and obtain Management Discussion and Analysis from Business Manager.
- August -** Draft financial statements sent for review at beginning of the month. Finalize revisions to financial statements and present to Board.

Fee Schedule

Audit for June 30, 2015 - \$8,000 plus any costs associated with bank confirmations (max out of pocket costs are \$115)

Audit Fee for June 30, 2016 - \$8,200 plus out of pocket costs associated with bank confirmations

Audit Fee for June 30, 2017 - \$8,400 plus out of pocket costs associated with bank confirmations

BUCKLER, McKENNEY & NADZADI, P.C.
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Mitchell K. McKenney, CPA
Jennifer Nadzadi, CPA

Merle L. Buckler, CPA (1931-1996)

System Review Report

November 7, 2014

To the partners of
Buseck, Barger, Bleil & Co., Inc.
and the Peer Review Committee of the Pennsylvania Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Buseck, Barger, Bleil & Co., Inc. (the firm) in effect for the year ended September 30, 2014. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the accounting and auditing practice of Buseck, Barger, Bleil & Co., Inc. in effect for the year ended September 30, 2014, 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*. Buseck, Barger, Bleil & Co., Inc. has received a peer review rating of *pass*.



Buckler, McKenney & Nadzadi, P.C.