



VILLAGE OF NORTH BALTIMORE
Committee of the Whole 8/4/2026 (Amended)

August 04, 2026
5:30 PM

Agenda

I. Call to order: Council President Dee Hefner

II. Pledge of Allegiance

III. Agenda Amendments

1. The topic "Wood County Park District Grant" was added under the Public Works Committee section [Section VI, Item 2].

A draft document was added under the "Downtown Facade Program" topic [Section VII, Item 2].

Ordinance No. 2026-21 and the extension agreement with the Ohio Auditor of State [Section X, Item 1. "Contracts"] have been updated. These changes were made to reflect an updated contract sent by the Auditor's Office on 8/4/2026.

IV. Public Safety - Tim Engard

1. School Event Agreement
2. K9 Officer Contract

V. Public Utilities - Eric Sweat

VI. Public Works - Paula Beaupry

1. PW Building
2. Wood County Park District Grant

VII. Economic and Community Development - Dee Hefner

1. Festival

- [2.](#) Downtown Facade Program

VIII. Personnel, Policy and Ordinance Review - Richard Bosak

IX. Finance and Technology - Dave Richmond

X. Administrator - Josh Bender

1. Code Enforcement Software

2. Master Professional Services Agreement

- [3.](#) Eagleville Bridge Resolution

4. Quarry Road Repave

5. OPWC - N. Main

- [6.](#) Complete Streets Ordinance

7. Health Department Presentations

1. August 11th - Food Accessibility Presentation

2. September 8th - Active Transportation Plan

XI. Fiscal Officer - Justin Overmyer

- [1.](#) Contracts

2. 2026 Assessments

XII. Mayor - Aaron Patterson

XIII. Adjournment

Agreement

This agreement, entered into this _____ by and between the Village of North Baltimore, Wood County, Ohio, (hereafter referred to as "Village"), and the Board of Education of the North Baltimore Schools, Wood County, Ohio, (hereafter referred to as "Board"); **WITNESSETH:**

WHEREAS, the Board regularly schedules athletic contests and other events on school premises within the Village, with such events attracting large numbers of persons and which require security or police protection for crowd control, the safety of persons attending said events, and the protection of property owned by said Board; and

WHEREAS, in the past the Board has hired off-duty police officers to work as security officers at said events, but that said Board, having no expertise on matters of crowd control and police protective services, has determined that it would be in the best interest of the Board, to enter into a contract with the Village for police services at said events held within the Village, granting exclusive authority to the Chief of Police of the Village (the "Chief") to assign and station officers at said events.

NOW THEREFORE, it is mutually agreed and understood by and between the parties as follows:

Schedule of Events:

1. That the Board shall, as soon as possible, at or prior to the commencement of each school year, provide the Chief a complete schedule of an athletic contests and other events to be held within the Village at which police protection is desired, which schedule shall also include the location of said events, and the desired number of officers.
2. Should it be necessary or desirable on the part of the Board to schedule events not included in the list provided to the Chief, the Village and its Police Department shall be entitled to a minimum of twenty-one (21) calendar days' notice of the scheduling of said special events, the location of same, and the number of officers desired.

Notice to Police Chief:

3. From time to time the Superintendent of Schools (the "Superintendent") shall consult with the Chief in order that the Chief may be informed of any special problems that might be anticipated at any particular scheduled events, based on the Board's past experience, including, but not limited to those problems that may result from those unique or special rivalries that exist or may exist

between the North Baltimore Schools and certain other schools that regularly compete with the village.

Authority over Assignments:

4. The Chief or his authorized delegate shall have the exclusive authority to assign the officers of said scheduled events, and the exclusive authority to determine where said officers shall be stationed at said events and how said officers shall work said events, including, but not limited to a determination of whether said officers shall remain in a stationary location, patrol said event on foot, or operate from a motor vehicle at said events.

Authority to Enforce Laws:

5. An officer stationed at any of the events contemplated by the within agreement shall not have his/her statutory authority to enforce the laws of the State of Ohio and the Ordinances of the Village, including their right to make arrests and /or issue citations as appropriate as a result of assignments at said events. The ultimate authority to determine whether a violation has occurred and whether an arrest should be made or a citation should be issued rests with the officer on duty, their immediate supervisor, or the Chief.

Compensation:

6. The Board shall pay the officer \$100.00 per event for each officer working such event(s) as payment for services pursuant to the terms and provisions of the within agreement. The Board shall have no additional responsibility whatsoever for the payment of workmen's compensation, unemployment benefits, and retirement benefits, or any taxes required to be withheld by any taxing authority. The Village shall be responsible for payment of wages for work performed by each Officer.

Police Chiefs Authority:

7. That the Chief or the senior officer on duty shall have the exclusive right and authority or reassign any officers assigned to or stationed at any school should any emergency arise which, in the opinion of the Chief or the senior officer on duty requires the immediate response, assistance, or reassignment of any such officer. Should the scheduling of school events conflict with the scheduling of other events within the Village requiring the services of the Village police officers, the Chief shall have exclusive authority to determine how and by whom said events shall be covered and where said officers shall be assigned or stationed. If there are not sufficient numbers of officers available to cover a scheduled school event because of a conflict requiring police officers to be present elsewhere in the Village, the Chief shall notify the Board as soon as possible after said conflict in scheduling is

determined to exist. Further, in no event shall the Village, its police department, or any officer therein, be liable in damages to the Board or any of its employees, for failure to assign or a failure to answer any requests for service pursuant to this written agreement.

Insurance:

8. The Village, acknowledging that it has exclusive control over the assignment, stationing, and work performed by officers at said Board events, agrees to maintain adequate liability coverage on said officers.

Term:

9. This agreement shall be effective from August 1, 2026 to July 31, 2030. The agreement shall automatically renew for four (4) additional one year terms unless either party notifies the other in writing of their intent not to renew at least thirty (30) days prior to the beginning of the next one year renewal. Automatic renewal shall terminate on July 31, 2030.

IN WITNESS WHEREOF, THE PARTIES HERETO HAVE AFFIXED THEIR SIGNATURES IN DUPLICATION ON THE DAY AND YEAR FIRST ABOVE WRITTEN.

Signatures:

Chief of Police

Mayor

North Baltimore Schools Board President

North Baltimore Schools Superintendent

North Baltimore Schools Treasurer

Witness

K-9 Handler Care, Maintenance, and Training Compensation Agreement

This Agreement is entered into by and between **The Village of North Baltimore** (“Village”) and **Kelley Jo Foor**, a sworn police officer and assigned K-9 handler (“Handler”).

1. Purpose

The purpose of this Agreement is to establish a fair and mutually agreed-upon method of compensating the Handler for required off-duty care, maintenance, and training of the assigned police service canine (“K-9”), in compliance with the Fair Labor Standards Act (FLSA), while recognizing the operational and fiscal needs of the Village.

2. Acknowledgment of K-9 Duties

The Village acknowledges that the Handler is required to perform regular off-duty duties related to the assigned K-9, including but not limited to:

Daily care and maintenance (feeding, grooming, exercising, kennel cleaning, and general welfare);

Ongoing K-9 training and proficiency maintenance, including obedience, deployment skills, and conditioning necessary to maintain operational readiness.

These duties are integral and indispensable to the Handler’s law enforcement responsibilities.

3. FLSA Compliance

The parties acknowledge that time spent performing required K-9 care, maintenance, and training may constitute compensable work time under the Fair Labor Standards Act. The Village and the Handler agree that compensation for such time may be provided through a mutually agreed-upon arrangement, including non-monetary and monetary compensation, provided the agreement is reasonable, voluntary, documented, and mutually accepted.

4. Compensation Agreement

For off-duty care, maintenance, and training, the Village agrees to provide the Handler with the following non-monetary and monetary compensation:

Assignment of a take-home K-9 patrol vehicle (“K-9 Cruiser”);

Authorization for the Handler to store the K-9 Cruiser at the Handler’s residence;

Authorization to use the K-9 Cruiser for commuting directly between the Handler’s

residence and duty assignments, K-9 training, call-outs, and other K-9 related responsibilities.

The parties agree that such K-9 care maintenance shall require and be limited to two (2) hours weekly, which shall be compensable as straight time by the Village.

Agrees to pay the Handler 50 cents more per hour while working as compensation for care and maintenance of the canine for a rate of pay to be \$25.00 per hour.

Agrees to pay the Handler for two 8 hour shifts for Canine training per month with BARK (Buckeye Area Regional Canine Group).

The Village will also be responsible for gas and oil changes of the K-9 Cruiser. In the event that the Handler separates employment from the Village for any reason, the K-9 Cruiser will be returned to the Village, and the K-9 will be relinquished to the Handler for keeping for the price of \$1.00.

5. Scope of Training Covered

This Agreement applies to routine and ongoing K-9 training necessary to maintain certification, proficiency, and readiness of the assigned K-9.

This Agreement does not apply to:

Mandatory training conducted during scheduled duty hours;

Specialized, extended, or out-of-town training assignments expressly ordered by the Village and designated as paid work time.

6. Voluntary and Fair Agreement

The Handler affirms that this Agreement is entered into voluntarily, without coercion, and is considered fair and acceptable compensation for required off-duty K-9 care, maintenance, and routine training.

7. No Waive of Other Rights

Nothing in this Agreement shall be construed as a waiver of the Handler's rights under the FLSA or applicable law for duties outside the scope of routine K-9 care, maintenance, and training, including but not limited to overtime, court appearance, emergency call-outs, or other compensable work as defined by law or collective bargaining agreements, if applicable.

8. Review and Modification

This Agreement may be reviewed, modified, or terminated by mutual written consent of both parties, with 30 days notice or upon a material change in assignment, duties, or applicable law.

9. Entire Agreement

This document represents the entire understanding between the parties regarding compensation for K-9 care, maintenance, and training and supersedes any prior verbal or informal understanding on this subject. Any agreements or contracts previously signed become null and void upon signing of this agreement.

Village of North Baltimore

By: _____

Name/Title: _____

Date: _____

K-9 Handler

Signature: _____

Printed Name: _____

Date: _____

VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO

RESOLUTION NO. 25 – 2026

**A RESOLUTION AUTHORIZING THE VILLAGE ADMINISTRATOR OR THEIR
DESIGNEE TO SUBMIT AN APPLICATION TO THE WOOD COUNTY LOCAL
PARK IMPROVEMENT GRANT PROGRAM FOR THE 2027 PROGRAM YEAR.**

**WHEREAS, the Village of North Baltimore has a Village Park which is available to be
utilized by citizens and visitors to North Baltimore; and**

**WHEREAS, the Wood County Park District is currently accepting applications for project
funding for the 2027 Program Year; and**

**WHEREAS, the application deadline of October 16, 2026, requires timely authorization
from the Village Council to allow sufficient time for preparation and submission of the
grant application.**

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF
NORTH BALTIMORE, WOOD COUNTY, OHIO:**

**SECTION 1. That the Administrator of the Village or their designee is hereby authorized
and directed to submit an application to the Wood County Park District for up to three (3)
projects in various price ranges, for consideration under the Wood County Park District
Local Park Improvement Grant Program for Program Year 2027.**

**SECTION 2. This Resolution is hereby declared to be an emergency measure necessary for
the preservation of the public peace, health, and safety of the Village, to ensure the
continued improvement and accessibility of the Village Park, and to allow the Village to
meet the October 16, 2026 application deadline. Therefore, this Resolution shall take effect
immediately upon passage by Council and approval by the Mayor.**

**The motion to adopt the foregoing resolution was moved by Member _____ and
seconded by Member _____.**

Vote on Emergency _____ Yeas _____ Nays _____ Abstentions

Vote on Measure: _____ Yeas _____ Nays _____ Abstentions

ADOPTED AND EFFECTIVE this _____ day of _____, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest:

Mason Davis, Clerk of Council



North Baltimore Downtown Façade Program

The Village of North Baltimore Council intends to provide a grant program for the purpose of revitalizing the exterior facades of downtown properties. The goal of the program is to improve the appearance of buildings visible from the roadway, public right of way, and alleyways.

Grant Details:

- The program is operated on a reimbursement schedule. Property owners must pay project expenses BEFORE receiving funds.
- Awards provide up to 50% matching funds to a maximum of \$40,000
- Applications must be submitted by October 31, 2026, at 11:59 PM.

Eligible Improvements:

- Awnings
- Masonry work: brick cleaning, tuck pointing, replacement
- Painting
- Repair, restoration, or appropriate replacement of exterior windows and doors
- Any other visible exterior improvements

Ineligible Improvements;

The downtown facade program is intended for exterior improvements to buildings that will be visible to the general public. Interior improvements including HVAC repair, plumbing repair, furnishings, and equipment are not permitted.

Other ineligible improvements include:

- Repair or replacement of the roofing system
- Repair or replacement of fire escapes
- Commercial signage

Application Process:

Applicants should submit the following materials to the Village Clerk of Council. Submissions can be hand-delivered, mailed to the main office, or emailed to clerk@northbaltimore.gov. The main office is located at 205 North Main Street.

- A project description
- Current photos of the proposed work area
- Rendering/drawing of proposed work to scale, including color scheme
- A minimum of two (2) itemized cost estimates of proposed work by a licensed contractor.

NOTE: Please note that this is a reimbursement grant, which will require a copy of paid invoice(s) and pictures of the completed improvements BEFORE payment is issued,

Awards:

- All applicants will receive notification on the approval or denial of their grant application. Funding decisions will be made by the North Baltimore Village Council in early 2027.
- To be eligible for reimbursement, the project must be completed exactly as submitted. Any changes to an awarded project must be approved by the North Baltimore Village Council.
- Work must begin within six months of notification of approval.

NOTE: All awards are granted at the discretion of the North Baltimore Village Council. Funding decisions are final.

Project Completion:

- Awarded projects must be completed by November 1, 2027.
- Applicants must provide invoices marked paid or cancelled checks showing payment.
- Applicants must provide completed W9 form with contractor information
- Applicants must provide photographs of completed work
- A site visit of the property to verify the completion of the project will be conducted by the Village Administrator or their designee.
- No monies will be disbursed until 100% project completion

NOTE: Village of North Baltimore employees and direct family members are not eligible to apply for this grant program.

VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO

RESOLUTION NO. 20– 2026

A RESOLUTION AUTHORIZING THE MAYOR TO FILE A PETITION WITH THE WOOD COUNTY BOARD OF COUNTY COMMISSIONERS REGARDING THE EAGLEVILLE ROAD BRIDGE AND DECLARING AN EMERGENCY

WHEREAS, the Eagleville Road Bridge spans Rocky Ford Creek within the Village of North Baltimore and serves as an important transportation link for residents, businesses, emergency services, school transportation, agricultural traffic, and the traveling public; and

WHEREAS, the Village believes the Eagleville Road Bridge constitutes a necessary bridge located on an improved road of general and public utility pursuant to Ohio Revised Code Section 5591.02; and

WHEREAS, the Eagleville Road Bridge is identified by the United States Department of Transportation and the Ohio Department of Transportation as County Highway Agency Structure No. 8740070, was constructed in 1928, and has received a Structural Evaluation Appraisal of 3 (Intolerable; High Priority Corrective Action), reflecting significant structural deficiencies requiring prompt attention; and

WHEREAS, the Village desires to petition the Wood County Board of County Commissioners to determine that the Eagleville Road Bridge is a necessary bridge located on an improved road of general and public utility and that responsibility for its repair, rehabilitation, or replacement rests with the County pursuant to Ohio Revised Code Section 5591.02.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of North Baltimore, Ohio:

- SECTION 1. The Petition attached hereto as Exhibit A and incorporated herein by reference is hereby approved.
- SECTION 2. The Mayor is hereby authorized and directed to execute and submit the Petition attached hereto as Exhibit A to the Wood County Board of County Commissioners on behalf of the Village.
- SECTION 3. The Mayor, Village Administrator, Fiscal Officer, Solicitor, and other appropriate Village officials are authorized and directed to prepare, assemble, and submit any supporting documentation necessary to support the Village's position, including engineering reports, bridge inspection reports, traffic studies, correspondence, maps, photographs, and other relevant materials.
- SECTION 4. The Mayor, Village Administrator, Fiscal Officer, Solicitor, and other appropriate Village officials are further authorized and directed to take any actions necessary to carry out the intent of this Resolution, including appearing before the Wood County Board of County Commissioners, presenting evidence, and otherwise representing the Village's interests regarding the Eagleville Road Bridge.
- SECTION 5. Council finds that immediate action is necessary to preserve the Village's rights under Ohio law and address the deteriorating condition of the Eagleville Road Bridge, which was constructed in 1928 and has received a Structural Evaluation Appraisal of 3 (Intolerable; High Priority Corrective Action). Therefore, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare and shall take effect immediately upon its passage.

EMERGENCY CLAUSE VOTE
YEAS ____ NAYS ____ ABSTAIN ____

VOTE ON FINAL ADOPTION
YEAS ____ NAYS ____ ABSTAIN ____

ADOPTED AND EFFECTIVE this ____ day of _____, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest: _____
Mason Davis, Clerk of Council

EXHIBIT A: Resolution 20-2026

PETITION TO THE WOOD COUNTY BOARD OF COUNTY COMMISSIONERS

RE: Eagleville Road Bridge – Request for Determination Pursuant to Ohio Revised Code Section 5591.02

To the Honorable Members of the Wood County Board of County Commissioners: The Village of North Baltimore, Ohio, hereby petitions the Wood County Board of County Commissioners to determine that the Eagleville Road Bridge is a necessary bridge located on an improved road of general and public utility and to assume responsibility for its repair, rehabilitation, or replacement pursuant to Ohio Revised Code Section 5591.02.

In support of this Petition, the Village states as follows:

1. The Eagleville Road Bridge is located within the corporate limits of the Village of North Baltimore and carries Eagleville Road across Rocky Ford Creek.
2. Eagleville Road is a publicly maintained paved roadway and constitutes an improved road.
3. The Eagleville Road Bridge is necessary to maintain the continuity of Eagleville Road and provides a public crossing of Rocky Ford Creek serving residents, businesses, emergency services, school transportation, commercial traffic, and the traveling public.
4. Eagleville Road is an improved roadway of general and public utility that accommodates residential, commercial, agricultural, school, emergency, and freight traffic and provides a significant connection between Interstate 75, the Village’s business district, industrial areas, and surrounding communities.
5. The Eagleville Road Bridge was constructed in 1928 and is identified by the United States Department of Transportation and the Ohio Department of Transportation as County Highway Agency Structure No. 8740070. The bridge has received a Structural Evaluation Appraisal rating of 3 (Intolerable; High Priority Corrective Action), indicating significant structural deficiencies that warrant prompt corrective action.
6. The continued availability of the Eagleville Road Bridge is important to the health, safety, and welfare of the public by providing an established transportation route for motorists, emergency responders, school transportation, local businesses, agricultural operations, and the traveling public.
7. Pursuant to Ohio Revised Code Section 5591.02, boards of county commissioners shall construct and keep in repair all necessary bridges located within municipal corporations on improved roads of general and public utility.
8. The Eagleville Road Bridge is a necessary bridge located on an improved road of general and public utility. Accordingly, the Village requests that the Board determine that Ohio Revised Code Section 5591.02 requires the County to construct and keep the bridge in repair.

WHEREFORE, the Village of North Baltimore respectfully requests that the Wood County Board of County Commissioners:

- A. Accept and consider this Petition;
- B. Place this matter on a public meeting agenda for consideration and action;
- C. Determine that the Eagleville Road Bridge is a necessary bridge located on an improved road of general and public utility pursuant to Ohio Revised Code Section 5591.02;
- D. Determine that, pursuant to Ohio Revised Code Section 5591.02, Wood County is responsible for constructing and keeping the Eagleville Road Bridge in repair, including undertaking such repair, rehabilitation, or replacement as may be necessary; and
- E. Take such further action as may be necessary to fulfill the County’s statutory obligations.

Respectfully submitted,
By: _____ Date: _____
Aaron Patterson, Mayor
ATTEST:

Mason Davis, Clerk of Council

VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO

ORDINANCE NO. 2026 – 18

AN ORDINANCE ADOPTING A COMPLETE STREETS POLICY FOR THE VILLAGE OF NORTH BALTIMORE, OHIO; AND DECLARING AN EMERGENCY.

WHEREAS, Village Council finds that public streets should be planned, designed, constructed, reconstructed, rehabilitated, resurfaced, maintained, and operated in a manner that reasonably considers the safety and mobility of motorists, pedestrians, bicyclists, persons with disabilities, emergency responders, school children, senior citizens, and other lawful users while recognizing funding, engineering judgment, roadway function, and community needs; and

WHEREAS, Council further finds that adoption of a Complete Streets Policy will strengthen the Village's competitiveness for state and federal transportation funding opportunities.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of North Baltimore, Wood County, Ohio:

SECTION 1. The Village adopts a Complete Streets Policy and shall, where appropriate and practical, consider Complete Streets principles in the planning, design, construction, reconstruction, rehabilitation, resurfacing, maintenance, and operation of Village-owned or Village-maintained transportation facilities.

SECTION 2. Complete Streets principles may include sidewalks, shared-use paths, bicycle accommodations, pedestrian crossings, Americans with Disabilities Act (ADA) accessibility improvements, traffic calming measures, street lighting, landscaping, stormwater management improvements, transit accommodations where applicable, and other appropriate transportation improvements. Nothing in this Ordinance requires every transportation project to include every Complete Streets feature.

SECTION 3. Routine maintenance activities, including pothole repair, crack sealing, pavement markings, snow removal, street sweeping, utility work, and similar routine activities, are exempt from this policy. Complete Streets accommodations may also be omitted when the Village Administrator, in consultation with the Village Engineer when appropriate, determines they are prohibited by law, impracticable because of physical or safety constraints, inconsistent with accepted engineering practices, or that the anticipated cost would be disproportionate to the expected benefit.

SECTION 4. Implementation of this policy is subject to available funding and appropriations by Village Council and does not create a private right of action or legal duty enforceable against the Village, its officers, employees, or agents.

SECTION 5. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting in compliance with applicable Ohio law.

SECTION 6. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and welfare of the Village and for the further reason that immediate adoption of this Complete Streets Policy is necessary prior to the Lake Erie West Regional Council of Governments Surface Transportation Block Grant scoring committee meeting scheduled for August 27, 2026, at which the Village's South Main Street Improvement Project application will be evaluated. Therefore, this Ordinance shall take effect and be in force immediately upon its adoption.

The motion to adopt the foregoing Ordinance was moved by Member _____ and seconded by Member _____.

EMERGENCY CLAUSE VOTE
YEAS ____ NAYS ____ ABSTAIN ____

VOTE ON FINAL ADOPTION
YEAS ____ NAYS ____ ABSTAIN ____

ADOPTED AND EFFECTIVE this 11th day of August, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest:

Mason Davis, Clerk of Council

VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO

ORDINANCE NO. 2026-22

AN ORDINANCE AUTHORIZING THE MAYOR AND FISCAL OFFICER TO SOLICIT, RECEIVE, AND ENTER INTO AN ELECTRIC SUPPLY CONTRACT BASED ON A FIXED-RATE PRICING STRUCTURE, AND DECLARING AN EMERGENCY

WHEREAS, the Village of North Baltimore requires electric supply for municipal buildings, facilities, and operations; and

WHEREAS, electric supply pricing is determined by market conditions and may not be finalized at the time council authorization is required; and

WHEREAS, council desires to authorize the Fiscal Officer to evaluate proposals for electric supply and to enter into a contract once a supplier provides a fixed-rate pricing structure consistent with the requirements of this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF NORTH BALTIMORE, OHIO:

- 1. Council hereby approves the use of a fixed-rate pricing structure, defined as a rate that remains constant for the duration of the contract term, regardless of market fluctuations. The final rate shall be determined at the time of contract execution and shall be consistent with the pricing structure described herein.**
- 2. Upon receipt and evaluation of proposals, the Fiscal Officer are authorized to enter an electric supply contract with the provider offering the most advantageous fixed-rate pricing structure, provided the rate is reasonable and in the best interest of the Village.**
- 3. The contract term shall not exceed _____ months and shall begin the following month after execution.**
- 4. The Fiscal Officer shall report the selected supplier and final fixed rate to council at the next regular meeting following contract execution.**
- 5. This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety of the Village, to ensure uninterrupted electric service. It shall take effect immediately upon passage.**

The motion to adopt the foregoing ordinance was moved by Member _____ and seconded by Member _____.

Vote on Emergency _____ Yeas _____ Nays _____ Abstentions
Vote on Measure: _____ Yeas _____ Nays _____ Abstentions

ADOPTED AND EFFECTIVE this _____ day of _____, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest:

Mason Davis, Clerk of Council

VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO

ORDINANCE NO. 2026 - 21

AN ORDINANCE APPROVING AN AGREEMENT FOR VILLAGE AUDITING SERVICES, AND
AUTHORIZING THE VILLAGE FISCAL OFFICER TO SIGN SUCH AGREEMENTS, AND
DECLARING AN EMERGENCY

WHEREAS, the Village of North Baltimore is a statutory village located in Wood County, Ohio, and

WHEREAS, the Village of North Baltimore has powers of local self-government pursuant to Ohio Constitution Article XVIII, Section 3, and

WHEREAS, the Village is required by state law to adhere to annual/bi-annual audit schedule, and

WHEREAS, the Village has limited timeframe to accept an agreement, and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF NORTH BALTIMORE, WOOD COUNTY, OHIO, THAT:

1. The Village Fiscal Officer is hereby authorized to enter into a contract with the auditing IPA firm, Charles E. Harris & Associates, on behalf of the Village of North Baltimore, for bi-annual auditing services for a 2 audit length period for Village, at hourly rates of \$70/hour for audit year 2025 and \$75/hour for audit years 2026-2027, at a max of 230 hours for 2025 and 260 hours for 2026-2027.
2. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any other committees that results in such formal action were in meetings open to the public in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.
3. This measure is an emergency measure necessary to the health, safety and welfare of the Village and its residents, for the reason that the Village must comply with filing deadlines in the referenced matters and there exist an insufficient number of regularly schedule council meetings to read this legislation three times.

The motion to adopt the foregoing ordinance was moved by Member _____ and seconded by Member _____.

Vote on Emergency ____ Yeas ____ Nays ____ Abstentions
Vote on Measure: ____ Yeas ____ Nays ____ Abstentions

ADOPTED AND EFFECTIVE this ____ day of _____, 2026.

Dee Hefner, President of Council

Aaron Patterson, Mayor

Attest:

Mason Davis, Clerk of Council

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
IPACorrespondence@ohioauditor.gov
(800) 282-0370

Item 1.

EXTENSION AGREEMENT

This Agreement between Auditor of State Keith Faber (Auditor), Village of North Baltimore, Wood County (Public Office), and Charles E. Harris & Associates, Inc an independent public accountant (IPA), extends an existing agreement between these parties as identified in SECTION I below and incorporated herein by reference. These parties agree to abide by all terms and conditions of the original agreement, except as specifically identified in Section II below, and that **no remuneration will be granted in relation to work performed under this modification/extension prior to the execution of this Agreement by all parties.**

SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP	<u>Village of North Baltimore</u>		
Original Contract Period	<u>January 1, 2019 - December 31, 2024</u>		
Date RFP was issued	<u>August 25, 2020</u>	Date MOA Executed	<u>August 25, 2020</u>
Public Office Contact	<u>Justin Overmyer, Fiscal Officer</u>	E-mail	<u>nbfinance@northbaltimore.net</u>
IPA Contact	<u>John Phillips</u>	E-mail	<u>john.phillips@cehpcas.com</u>

SECTION II –EXTENSION INFORMATION

2025 will be a one-year single audit. 2026-2027 will be a biennial.

Extension Period: January 1, 2025 to December 31, 2027
Check one: Annual Audit ☒ or Biennial Audit ☒

The RFP and related contract are hereby amended for the audit periods noted above as follows:

Work Papers, Work Product, and Records Retention

The IPA will maintain all engagement documentation in segregated files. The IPA agrees to provide the Auditor of State unconditional access to examine and review engagement documentation created or obtained by the IPA involving its performance under the contract. The IPA agrees to provide copies of any engagement documentation determined necessary by the Auditor of State. The Auditor of State is bound by ORC 4701.19, which provides that an IPA's engagement documentation remains the property of the IPA, even in the possession of the Auditor of State's office, and are not public records available for public disclosure. In the case of support for a finding for recovery, the Auditor of State may request the IPA to sign a limited waiver of this statutory provision. The IPA also will maintain and provide access to timesheets and expense reports that support the IPA's invoices under the contract. All such engagement documentation, timesheets, and expense reports shall be retained by the IPA for a period of five (5) years from the date of completion of the contract.

Review of Reports and Work Papers - Access to / Retention Thereof

Upon completion of the engagement, the IPA will issue the reports thereon and provide an electronic portable document format (pdf) file to the Auditor of State at the following address:

ipareport@ohioauditor.gov

In addition, the IPA shall approve the list of recipients from the client's eServices account and any default recipients based on the entity type. The Client Recipient List must be approved by the IPA via the IPA Portal prior to submitting the report to ipareport@ohioauditor.gov. **Please note, the report is not considered "submitted" until all required information is received by the Auditor of State at the e-mail address above.**

SECTION II – EXTENSION INFORMATION (continued)

The Auditor of State's Center for Audit Excellence (CFAE) will perform desk reviews of all released reports. At the conclusion of each review, notification of the results of the review will be sent to the IPA and the Auditor of State's Regional Office for appropriate authorization regarding release of IPA remaining fees. The Auditor of State reserves the right to delay the release of fees and require corrective action if the engagement is not performed in accordance with the required professional standards and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, when applicable.

In addition to such desk report review, some engagements will be judgmentally selected to undergo work paper reviews. The IPA will receive notice of such reviews.

Should the reviews of reports or work papers indicate performance under this agreement is not in accordance with applicable professional standards or Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Auditor of State, in his sole judgment, may require performance of additional work, including possible report revisions, by the IPA in accordance with the fee provisions incorporated within the contract as originally endorsed by the parties thereto.

Costs associated with the Auditor of State contract administration and quality review processes will be borne by the Village of North Baltimore. The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>.

Authorized client contacts must activate their eServices login to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an eCheck option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly, and are sent to clients who have an outstanding balance through a paperless electronic billing system. Audit Services are charged monthly. The Village of North Baltimore will receive an email notification at the beginning of the month that a statement is available for review. The Village of North Baltimore should access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

All engagement documentation and reports will be made available to the Auditor of State's office **unconditionally**, and must be retained, at the IPA firm's expense, for a minimum of five (5) years from the date of approval of the final reports, **unless the firm is notified in writing by the Auditor of State or Village of North Baltimore of the need to extend the retention period.**

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers, and make copies as determined necessary by the Auditor of State, relating to matters of continuing accounting significance as appropriate in accordance with AU-C 210 and AU-C 510.

Furthermore, should it be necessary for AOS to send a notice of proposed finding regarding a potential finding for recovery, AOS will require the IPA to execute a limited waiver, to be prepared by AOS. It is the AOS' policy to allow the individual subject to the proposed FFR to review the engagement documentation (i.e. work papers) on which the proposed finding is based. Since Ohio Rev. Code § 4701.19 provides that an IPA's engagement documentation remains the property of the IPA, even in the possession of the AOS, it is necessary for the IPA to execute the limited waiver for the sole purpose of permitting AOS to show supporting documents (i.e. work papers) to those subject to proposed findings for recovery.

Federal Awards

The IPA firm anticipates 1 major programs to be included in the Single Audit testing for each year of the contract.

SECTION II – EXTENSION INFORMATION (continued)**Contract Modifications**

Modifications should only be requested for issues which were not known at the time of the original proposal, including but not limited to, changes in accounting or professional standards, changes in reporting entity, significant changes in funding, due date changes, etc. IPAs must utilize the Contract Modification application via the IPA Portal, after any necessary discussions with the Auditor of State representative, and obtain the Public Office's approval per the Auditor of State's contract modification policy. The Auditor of State will review, and if determined appropriate, approve the signed contract modification, which will set forth the terms of the contract between the Auditor of State, the Public Office and the firm. **Such agreement must be executed by the Auditor of State prior to the performance of any additional work. No remuneration will be granted in relation to work performed prior to execution of such agreement.** Any additions or reductions to the work agreed to between the Public Office and the firm shall be at an hourly rate that will not exceed the average hourly rate for the corresponding fiscal period set forth in the schedule of fees and expenses included in the original dollar cost bid, except in limited circumstances approved by the Auditor of State where the total cost for the audit period does not exceed the original proposed amount.

The IPA agrees to work closely with the Auditor of State's office and the Public Office to resolve issues as they arise prior to performance of additional procedures perceived to be beyond the scope of a prudent proposal submitted in response to this Request for Proposals.

Note: If the contract requires MBE/EDGE participation (Section I.E), any change in hours must be evaluated to determine the impact on the 15% cost requirement. Any change in cost would impact the dollar amount required to be set aside for the MBE/EDGE firm. If the modification causes the hours to exceed 800, a MBE/EDGE firm must be added to the engagement for the affected period.

Hinkle Annual Financial Data Reporting System (Hinkle System)

As required by Ohio Revised Code 117.38, local public offices must file their annual financial reports with the Auditor of State (AOS). As described in Auditor of State Bulletin 2015-007, all entities required to file with the AOS must file electronically via the Hinkle Annual Financial Data Reporting System (Hinkle System).

As required by the Bulletin, any independent public accounting (IPA) firms contracted to perform audits for the AOS will audit the financial statements uploaded and submitted to the AOS via the Hinkle System. At the commencement of the audit, the IPA will verify with the entity that the financial statements submitted via the Hinkle System are the final, unaudited financial statements for the audit period. If the financial statements required modification, the entity must contact the AOS at HinkleSystem@ohioauditor.gov in order to re-file.

When financial statements filed via the Hinkle System are audited by the IPA firm, the Hinkle System will include an audit adjustment application which requires the IPA firm to key in audit adjustments for cities, counties, schools, community schools, townships, libraries and villages to Hinkle System data as part of the audit finalization procedures. The adjustments should be entered prior to submitting the final report package to ipareport@ohioauditor.gov.

Manner of Payment

The Auditor of State requires that electronic invoices be submitted for Auditor of State approval via the IPA Portal billing process prior to presenting the invoice to the Public Office for payment. No payments should be processed by the Public Office without Auditor of State approval.

Progress payments should be made on the basis of **work completed during the billing period** incurred in accordance with the firm's cost proposal. Interim billings shall cover a period of not less than a calendar month. Billings for work completed must be submitted to the Auditor of State timely.

For the final billing, invoices will be processed as above; however, they must provide total actual hours for the engagement. In addition, invoices must be submitted no later than 90 days after the release of the report by the Auditor of State's Clerk of the Bureau. Invoices may NOT be permitted to be submitted and accepted for processing after the 90 days have expired.

SECTION II – EXTENSION INFORMATION (continued)

All invoices must certify that all amounts set forth therein are properly due and payable for work performed by the IPA and/or by the specified qualified subcontractors, if applicable.

Subject to approval of the billing, the amount paid to the IPA for each billing shall be the total amount billed. However, under no circumstances shall the total amount paid prior to final acceptance of the engagement work for the fiscal period in question exceed eighty (80) percent of the total fee for the current engagement fiscal period, as specified in the contract. Upon approval of the final reports by the Auditor of State, the IPA may submit an invoice for the remainder due for the current engagement fiscal period. No payment shall be construed as acceptance of the engagement work or of any reports by the Auditor of State.

The Auditor of State may inspect the records and work papers of the IPA and of any subcontractor to determine the validity of billings. Adequate records shall be maintained by the IPA to support all billings.

Date Final Report is Due

It is anticipated this process will be completed and the final report delivered by 6/30 for each engagement period of the contract. The final report package should be e-mailed to ipareport@ohioauditor.gov no later than this date.

Affirmations

The IPA shall mark “Affirmed” or “N/A,” as applicable, for each of the affirmations noted in the attached Mandatory Elements Form.

Cost: Refer to the attached Schedule of Professional Fees and Expenses for details related to the costs associated with this Extension.

Indemnification

The IPA shall indemnify, defend, and hold harmless the Auditor of State, and its personnel, officers, and employees from and against any claims, liabilities, expenses or suits relating to this Agreement or the services provided by the IPA under this Agreement as to any suit, action, or claim asserted or prosecuted by third parties solely for death, bodily injury, or physical damage to real or tangible personal property to the extent directly and proximately caused by the negligent acts or intentional misconduct of the IPA or its subcontractor while engaged in the performance of the Services; and, at its own expense in any such instances, the IPA shall pay all attorneys’ fees, damages, court costs, and other expenses arising out of any such litigation or claim; and, at its own expense, the IPA shall satisfy and cause to be discharged any judgments as may be obtained against the Auditor of State or any of its personnel, officers, or employees pursuant to any such litigation or claim, provided, however, if there is also fault on the part of any entity or individual indemnified hereunder or any entity or individual acting on the Auditor of State’s behalf, the foregoing indemnification shall be on a comparative fault basis.

The IPA shall indemnify, defend and hold harmless the Auditor of State and its personnel from all Claims attributable to the claims or suits asserted or prosecuted by third parties for infringement by a Deliverable of any patent existing at the time of delivery and known to the IPA or copyright or any unauthorized use of any trade secret, except to the extent that such infringement or unauthorized use arises from, or could have been avoided except for (i) modification of such Deliverable other than by the IPA or its subcontractors or use thereof in a manner not contemplated by the Agreement, (ii) the failure of the indemnified party to use any corrections or modifications made available by the IPA, (iii) information, materials, instructions, specifications, requirements or designs provided by or on behalf of the indemnified party, or (iv) the use of such Deliverable in combination with any platform, product, network or data not provided by the IPA. If the Auditor of State or the Client’s use of any such Deliverable, or any portion thereof, is or is likely to be enjoined by order of a court of competent jurisdiction as such an infringement or unauthorized use, the IPA, at its option and expense, shall have the right to (x) procure for Auditor of State and Client the continued use of such Deliverable, (y) replace such Deliverable with a non-infringing Deliverable, or (z) modify such Deliverable so it becomes non infringing; provided that, if (y) or (z) is the option chosen by the IPA, the replacement or modified Deliverable is capable of performing substantially the same function. In the event the IPA cannot reasonably procure, replace or modify such Deliverable in accordance with the immediately preceding sentence, the IPA may require the

SECTION II – EXTENSION INFORMATION (continued)

Auditor of State and Client to cease use of such Deliverable and refund the professional fees paid to the IPA with respect to the Services giving rise to such Deliverable.

The foregoing provisions of this Section constitute the sole and exclusive remedy of the indemnified parties, and the sole and exclusive obligation of the IPA, relating to a claim that any of the IPA's Deliverables infringes any patent, copyright or other intellectual property right of a third party.

As a condition to the foregoing indemnity obligations, the IPA shall be given written notice of the assertion of such claims or suits for which indemnification is sought (an "Indemnity Claim") promptly after such matters are brought to the attention of the Auditor of State and shall cooperate in all reasonable and customary respects with the IPA in connection with any such Indemnity Claim, suit or claim covered by the indemnity obligation. The IPA shall be entitled to defend, settle, and control the handling of any such Indemnity Claim, in its sole discretion, with counsel of its own choosing. The IPA, however, shall not settle any such Indemnity Claim without the prior written consent of the Auditor of State (which shall not be unreasonably withheld) except such consent is not required if (1) the sole relief provided is the payment of monetary damages by the IPA or, to the extent that any non-monetary relief is provided, such non-monetary relief is applicable only to the IPA, (2) there is no admission of any fault or wrongdoing on the part of the Auditor of State, and (3) the compromise or settlement contains a full and unconditional release (other than a condition of receipt of payment from the IPA) of the Auditor of State from liability in respect of such Indemnity Claim. Subject to the assent of the Attorney General of Ohio, the Auditor of State shall be permitted to participate in (but not control) the defense and settlement of any such Indemnity Claim that impacts the interest of the state of Ohio and to employ separate counsel in connection with such Indemnity Claim. The fees and expenses of such separate counsel shall be at the Auditor of State's expense. Nothing contained herein, however, is intended to confer to any third party any right or benefits hereunder; nor is the foregoing indemnification obligation intended to alter or extend the IPA firm's liability for failure to comply with the terms of the Agreement or for professional negligence or misconduct.

The IPA shall be solely responsible to Auditor of State and the Client for the performance of the services provided by the IPA under this Agreement. The Client agrees that it will not bring any claims or suits arising from or relating to the IPA's performance of the services under this Agreement against the Auditor of State.

SECTION III – RECITALS/APPROVAL

Due to the need for a contract extension, as stated in SECTION II above, the parties with intent to be legally bound agree as follows:

1. IPA shall, in the performance of its engagements related to the Public Office for the fiscal period(s) set forth in the original Contract, previous Modification Agreements, and in this Agreement, perform all engagement work as set forth in the original Memorandum of Agreement, previous Modifications Agreements and in this Agreement;
2. The performance of the engagement work provided for in this Agreement, and all related payments provided for herein, shall in all respects be subject to the terms and conditions set forth in the original Contract;
3. Should this extension result in the total hours of the contract to exceed the threshold established for use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Subcontractor: n/a

Address: _____

4. Should this extension involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other subcontractor with respect to this Agreement will be:

Subcontractor: n/a

Address: _____

In the event of any conflict or inconsistency between the provisions of this Agreement and the parties' prior contract, the provisions of this Agreement shall control in all respects.

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

John J. Phillips Digitally signed by John J. Phillips
Date: 2026.08.04 10:46:27 -04'00'

Charles E. Harris & Associates, Inc

Date

Legislative Authority or Designee for

Date

Village of North Baltimore

Auditor of State

Date

Village of North Baltimore

Wood

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
TO SUPPORT THE TOTAL ALL-INCLUSIVE FIXED FEE
FOR AUDIT SERVICES – January 1, 2025 - December 31, 2027 EXTENSION

		<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total Fixed fee</u>	<u>Amount attributed to MBE/EDGE (if applicable)</u>
Partners		<u>18</u>			
Managers		<u></u>			
Supervisory staff		<u>82</u>			
Staff		<u>130</u>			
Other (specify):		<u></u>			
Total for period ending	2025	<u>230</u>	\$ <u>70.00</u>	\$ <u>16,100.00</u>	\$ <u></u>

		<u>Hours</u>	<u>Average Hourly Rate</u>	<u>Total Fixed fee</u>	<u>Amount attributed to MBE/EDGE (if applicable)</u>
Fiscal period ending	26-27	<u>260</u>	\$ <u>75.00</u>	\$ <u>19,500.00</u>	\$ <u></u>
Fiscal period ending	20xx	<u></u>	\$ <u></u>	\$ <u>0.00</u>	\$ <u></u>
Fiscal period ending	20xx	<u></u>	\$ <u></u>	\$ <u>0.00</u>	\$ <u></u>
Fiscal period ending	20xx	<u></u>	\$ <u></u>	\$ <u>0.00</u>	\$ <u></u>
Total for fiscal periods	<u>2025 - 2027</u>	<u>490</u>	\$ <u></u>	\$ <u>35,600.00</u>	\$ <u>0.00</u>

MANDATORY ELEMENTS
Required Affirmations

Item 1.

PUBLIC OFFICE: Village of North Baltimore COUNTY: Wood

CONTRACT NUMBER: DA513-559B1 CONTRACT PERIOD: January 1, 2025 - December 31, 2027

To be considered, **the proposal must address every one of the elements**. When these are not fully addressed, proposals will be considered non-responsive to the RFP and will not be evaluated further. Please ensure these affirmations are the first element of your firm's proposal and indicate your firm's agreement with the affirmation by checking the respective box for each affirmation.

1.	<u>CPA Licensure Laws</u> Our firm is licensed by the Ohio Accountancy Board to do business in Ohio and will remain in compliance with Ohio CPA licensure laws and rules.	☒ Affirmed
2.	<u>CPE requirements</u> Our firm and all assigned key professional staff are, and will remain, in compliance with governmental qualification standards, including governmental continuing education requirements.	☒ Affirmed
3.a.	<u>Peer Review (Opt. 1)</u> Our firm has undergone an external quality control peer review, conducted in accordance with generally accepted government auditing standards, within the last three years and received a pass rating. The current report is on file with the Auditor of State's Office.	☒ Affirmed ☐ N/A
3.b.	<u>Peer Review (Opt. 2)</u> In accordance with GAGAS 3.97, our firm is not yet required to have an external quality control peer review, conducted in accordance with generally accepted government auditing standards. When required, our firm will have the appropriate peer review conducted and provide a copy of the report to the Auditor of State's Office.	☐ Affirmed ☒ N/A
4.	<u>Ohio Ethics Laws</u> Our firm and all assigned key professional staff are, and will remain, in compliance with the requirements of Ohio's Ethics Law, as applicable and found at § 2921.42 and in Chapter 102 of the Ohio Revised Code.	☒ Affirmed
5.	<u>Rules and Laws Regarding Conflicts of Interest</u> Our firm and all assigned key professional staff are, and will remain, in compliance with laws and rules regarding conflicts of interest.	☒ Affirmed
6.	<u>Unresolved Findings for Recovery</u> Our firm is not subject to any unresolved finding for recovery issued by the Auditor of State under Ohio Rev. Code § 9.24, or our firm has taken appropriate remedial steps required under R.C. § 9.24. Our firm agrees that if this statement is deemed to be false, the contract shall be declared "void ab initio" between the parties, and Village of North Baltimore will not be obligated to pay for goods or services rendered under the contract. Any funds paid under the contract shall be remitted by our firm to <u>Village of North Baltimore</u> or an action for recovery of such payments may result.	☒ Affirmed
7.a.	<u>Independence - Nonaudit Services Provided (Opt. 1)</u> ➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>Village of North Baltimore</u> over the previous five (5) years from the date of our proposal or are expected to be provided during the contract term; ➤ Our firm and all assigned key professional staff are independent of <u>Village of North Baltimore</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>Village of North Baltimore</u> nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	☐ Affirmed ☒ N/A
7.b.	<u>Independence - Nonaudit Services NOT Provided (Opt. 2)</u> ➤ Our firm and all assigned key professional staff are independent of <u>Village of North Baltimore</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>Village of North Baltimore</u> and ➤ If selected, our firm will not provide nonaudit services to <u>Village of North Baltimore</u> during the term of the contract that would require our firm to perform management functions or make management decisions for the entity, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.	☒ Affirmed ☐ N/A
8.	<u>Independence - Entity's Components</u> ➤ Our firm and all assigned key professional staff are independent of the entity's components listed in Section III (G); of the Request for Proposal.	☐ Affirmed ☒ N/A

9.a.	<u>Independence - Entity's Components - Nonaudit Services Provided (Opt. 1)</u>	Item 1.
	➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>Village of North Baltimore</u>'s components listed in Section III(G) of the Request for Proposal over the previous five (5) years from the date of our proposal, or are expected to be provided during the contract term; ➤ Our firm and all assigned key professional staff are independent of <u>Village of North Baltimore</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>Village of North Baltimore</u>'s components nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	☐ Affirmed ☒ N/A
9.b.	<u>Independence - Entity's Components - Nonaudit Services NOT Provided (Opt. 2)</u>	
10.	<u>Personal and External Impairments</u>	
11.	<u>Inappropriate Public Office Contact</u> Our firm and all assigned key professional staff have not made, and will not make, any contact with personnel of the <u>Village of North Baltimore</u> regarding this request for proposal other than allowed by Section I. C. of the RFP.	☒ Affirmed
12.	<u>Subcontractors</u> If subcontractors are engaged, our firm will ensure the subcontractor(s) have met all applicable elements listed in the affirmations above.	☐ Affirmed ☒ N/A
13.	<u>Irrevocable Offer</u> Our firm's proposal is a firm and irrevocable offer for 90 days.	☒ Affirmed