UHY LLP
Certified Public Accountants

134 W. Harris St
Cadillac, MI 49601
P • 231-775-9789 | F • 231-775-9749

803 E Front St #203
Traverse City, MI 49686
P • 231-943-6649 | F • 231-775-9749

December 20, 2023

Village of Northport
116 W Nagonaba St
Northport, MI 49670

We are pleased to submit a proposal for accounting and auditing services to the Village of Northport as of and for the year ended June 30, 2024, and the subsequent two years.

Our audit will be conducted with the objective of issuing our opinion on the financial statements of the Village of Northport. Our examination will be conducted in accordance with generally accepted auditing standards and with the standards prescribed by the State Treasurer.

As an integral part of our audit, we will conduct tests of the transactions recorded in the records of the Village to ascertain their reliability relative to the fairness of the presentation of the financial statements. We will also be testing and reconciling the balance sheet accounts of the Village to determine their reliability.

Our firm is a member of the AICPA's Governmental Audit Quality Center. We believe our membership in this voluntary quality center helps strengthen our commitment to producing quality governmental audits.

Our approach to an audit has always been to not just meet the minimum audit requirements the State imposes upon you, but to provide a useful document for the Council to use as a tool in pursuing the efficient management of the Village's resources. To meet that goal, we provide additional schedules and consultations with Village officers, as deemed appropriate, that increases the usefulness of the audited annual report as well as satisfies its filing requirement as imposed by the State of Michigan.

In the last two years between our Cadillac and Traverse City offices, we have audited over 150 local units of government, either on an annual or biannual basis. These units of government include school districts, villages, cities, townships and other branches of local and county government.

Our Cadillac and Traverse City offices were merged into UHY in June 2023 from the longtime local firm named Baird, Cotter and Bishop. Baird, Cotter and Bishop is now UHY and continues to be a leader in Governmental Auditing in the state of Michigan.

We submit the following all-inclusive, not to exceed bid, for the years ending June 2024, 2025, and 2026:

Years Ended	Description of Work		Price	
June 30, 2024	Audit, F-65, and Municipal Qualifying Statement	$ 16,750		
	Additional one-time setup cost	$ 2,000	$ 18,750	*
June 30, 2025	F-65 and Municipal Qualifying Statement		$ 2,750	
June 30, 2026	Audit, F-65, and Municipal Qualifying Statement		$ 18,120	

* includes initial year setup fee of $2,000

The above prices are contingent upon the Village's year end changing from February to June and conducting a sixteen month audit for the period ending June 30, 2024. If the fiscal year end change is not approved by the State, we will need to submit a new proposal and discuss further. Also, if additional work is required of our firm to prepare your records for audit or to perform any additional services relative to changes in accounting pronouncements, new funds, a single audit, various projects and consultations, or any other additional services beyond the audit engagement, we will consider the work to be a separate engagement to be negotiated outside this audit proposal.

The contact person at our office who is authorized to make representations on behalf of the firm, relative to this proposal, is Derek Graham, C.P.A. Mr. Graham may be contacted at the Cadillac address and telephone number appearing in our letterhead. We look forward to your reply to our proposal and hope to enjoy the opportunity to perform these services for the Village.

Very truly yours,

UHY, LLP

Derek Graham, C.P.A.

We have reviewed the above proposal and agree with the stated terms.

SIGNATURE: _____

DATE: _____