ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC

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Baker County Library District:

We are pleased to provide a bid to perform your annual financial audit for the year ended June 30, 2026, 2027, and 2028. Below is a brief description of our firm, related audits we have performed, and our proposal for work to be done.

1) Zwygart John & Associates is located at 16130 N. Merchant Way, Suite 120, Nampa, Idaho. The main contact person for the Baker County Library District's audit will be John Russell, e-mail: jrussell@zjaudit.com.

2) John Russell, CPA, will be the lead partner for all years of the audit. He has over 15 years of experience performing municipal audits in Oregon and Idaho. He is currently on the Oregon Municipal roster. John will oversee all work on the audit and will be present for field work. Jordan Zwygart, CPA, will also work on the audit, primarily as a reviewer. Jordan has over 10 years of experience performing municipal audits in both Oregon and Idaho. We have six other staff with up to 9 years' experience. All staff receive annual training on Oregon minimum standards and Governmental Auditing Standards. We specialize in GASB-governed audits and have several Oregon municipal audit clients.

   We do not use subcontractors as part of our audit process. We do not anticipate needing to use a specialist or other professional consultant for your engagement.

3) We will perform preliminary audit work in our office. We will ask for documents to be sent to our office electronically to begin our audit work. Normally, we would anticipate that this work would begin mid-August or early September. After we have completed our preliminary work, we would come on site for 1 – 2 days to perform field work. We would anticipate this work to take place later in September or early October. Once the field work has been completed, we will complete our final review of items at our office and provide a draft for district staff to review. We would anticipate that this would be delivered in November, after it has gone through our internal quality control review. We will work with district staff to make sure that all reports are submitted to the State of Oregon before the December 31 deadline. Throughout the audit process we will maintain regular communication with district staff to ensure appropriate progress is being made. It will be our pleasure to present the completed audit and management letter to the board of directors upon completion of the final report.

4) We use a secure online portal so that district staff can upload documents for the audit when it makes sense for their already busy schedule. Our goal is to minimize the interruption to normal activities for district staff. Documents that are sensitive or would be time consuming to scan and upload, we would review on site.

5) Our firm currently performs audits for about 30 municipal entities in Oregon, including counties, cities, fire districts, recreation districts, health districts, and conservation districts. We perform municipal audits in both Oregon and Idaho. We perform audits on a couple of library districts in Idaho. We only do attest work (audits, reviews, and agreed upon procedures), which allows us to focus on issues affecting local governments.

6) Below is a list of Oregon government audit clients with contact information:

Client	Service Provided	Contact
City of Prairie City, Oregon	Financial Audit	Shonalie Oakes (541) 820-3605
City of Vale, Oregon	Financial Audit	Marea Hartwell (541) 473-3134
City of Mount Vernon, Oregon	Financial Audit	Shiela Kowing (541) 932-4688

More references are available upon request.

7) No regulatory actions have been taken or are pending against the firm. A copy of our most recent peer review is available upon request.

8) Our fee for the audit, including report preparation, is outline below. These fees include all associated costs, including all travel expenses:

   - Fiscal Year Ending June 30, 2026: $10,000
   - Fiscal Year Ending June 30, 2027: $10,400
   - Fiscal Year Ending June 30, 2028: $10,800

   Under normal circumstances, additional years would see annual fee increases of 3% to 5%.

   We typically do not bill hourly for any work associated with the audit. If circumstances might require this, we would discuss this with you prior to performing any such work.

9) We do not charge fees for questions or assistance throughout the year. We encourage our clients to contact us with questions during the year, so that we can assist them to make sure that things are being accounted for correctly during the year.

Thank you for giving us the opportunity to provide a bid for your annual audit. If you have any questions, please feel free to contact us.

Sincerely,

Zwygart John and Associates PLLC