Barbara Dailey, Chair
John Daley, Vice Chair
Richard Dolliver
Gary Latulippe
Robert Winn, Jr.

OGUNQUIT
Beautiful Place by the Sea

AGENDA
MEETING OF THE OGUNQUIT SELECT BOARD
TUESDAY, APRIL 4, 2017

1.0 COMMITTEE INTERVIEWS 5:30PM

2.0 CALL TO ORDER: 6:00PM

2.1 Pledge of Allegiance
2.2 Select Board Minutes - March 7, 2017
2.3 Select Board Minutes - March 8, 2017
2.4 Select Board Minutes - March 21, 2017

3.0 TOWN MANAGER'S REPORT

4.0 APPOINTMENTS, RESIGNATIONS, PROCLAMATIONS, RESOLUTIONS

4.1 Committee Appointments

5.0 PUBLIC INPUT (CURRENT AGENDA ONLY)

6.0 PUBLIC HEARING - LICENSE APPLICATIONS

6.1 Brix & Brine- *Malt, Spirituous & Vinous Liquor License Renewal Application*
6.2 La Pizzeria - *Malt & Vinous Liquor License Renewal Application*
6.3 Roost Café & Bistro - *Malt, Spirituous & Vinous License Renewal Application*
6.4 Roost Café & Bistro - *Amusement License Renewal Application*
6.5 So Zap - *Malt, Spirituous & Vinous Liquor License Renewal Application*

7.0 PUBLIC HEARINGS & PRESENTATIONS

7.1 Wells-Ogunquit CSD Proposed FY 2017-2018 Budget - *Superintendent Daly*
Presentation by Superintendent Jim Daly on the Proposed FY 2017-2018 Wells-Ogunquit Community School District Budget

7.2 Ogunquit Village School CIP - *Boriana Dolliver, Parks & Recreation Committee*
Change of the Ogunquit Village School to a Community Center

7.3 Proposed Change to Title XVII - Private Use Helicopter Ordinance - *Scott Heyland, Code Enforcement Officer*
Public comments and questions regarding the request to repeal and replace ~~Title XVII - Private Use Helicopters Ordinance~~ with **Title XVII Helicopter Ordinance**

8.0 ADMINISTRATIVE ITEMS – UNFINISHED BUSINESS

8.1 Proposed Change to Title XVII – Private Use Helicopter Ordinance – *Scott Heyland, Code Enforcement Officer*
Select Review and Action on the request to repeal and replace ~~Title XVII – Private Use Helicopters Ordinance~~ with **Title XVII Helicopter Ordinance** by placing an Article on the June 13, 2017 Annual Town Meeting Warrant

8.2 Ogunquit Music in the Park – *Boriana Dolliver, Parks & Recreation Committee Chair*
Select Board Review and Action on the Request from the Parks & Recreation Committee to Hold Summer Concerts in the Dorothea Jacobs Grant Common Park

8.3 Proposed Amendments to the Ogunquit Zoning Ordinance – *Scott Heyland, Code Enforcement Officer*
Select Board Review and Action on the Request from the Planning Board for the Placement of Proposed Amendments to be Placed on the Warrant for the June 13, 2017 Annual Town Meeting

8.4 Update on Town Manager Search Committee – *John Daley, Vice Chair*
Update on the Progress of the Town Manager Search Committee

8.5 Select Board Action on Request for Funding of Recruiting Retainer – *John Daley, Vice Chair*

9.0 ADMINISTRATIVE ITEMS – NEW BUSINESS

9.1 Financial Audit Services RFP Award of Bid – *John Quartararo, Treasurer*
Select Board Review and Action on the Award of the Bid for Financial Auditing Services for the Town of Ogunquit

10.0 OTHER BUSINESS

11.0 MISCELLANEOUS BUSINESS – ORAL & WRITTEN COMMUNICATIONS – FOLLOW-UP

11.1 Public Input

11.2 Select Board

12.0 EXECUTIVE SESSION

12.1 Personnel Matter *[Pursuant to Title 1, Chapter 13§405.6.A]*

13.0 ADJOURNMENT

Appointments, Resignations, Proclamations, Resolutions

TOWN OF OGUNQUIT

BOARDS & COMMITTEE OPENINGS

The Ogunquit Select Board is now accepting applications to fill opening on the following Committees:

Bide-Pedestrian Committee

Full Member (1)	6/30/2017
Full Member (2)	6/30/2019
1st & 2nd Alternate	6/30/2017

Conservation Commission

Full Member (1)	6/30/2018
Full Member (1)	6/30/2019
1st & 2nd Alternate	6/30/2017

Harbor Committee

1st & 2nd Alternate	6/30/2017

Historic Preservation Commission

Full Member (1)	6/30/2018
1st & 2nd Alternate	6/30/2017

Marginal Way Committee

Full Member (2)	6/30/2019
2nd Alternate	6/30/2017

Parks & Recreation Committee

Full Member (2)	6/30/2019

Performing Arts Committee

Full Member (1)	6/30/2017
Full Member (1)	6/30/2019

Planning Board

1st & 2nd Alternate	6/30/2017

Shellfish Conservation Commission

Full Member (1)	6/30/2019
1st & 2nd Alternate	6/30/2017

Zoning Board of Appeals

2nd Alternate	6/30/2017

Please submit an application form, available at the Town Office, or on the town website at townofogunquit.org and mail to Town Clerk, PO Box 2122, Ogunquit, ME 03907. FMI, call 646-9546.

02/23/2017

OGUNQUIT
Beautiful Place by the Sea

MUNICIPAL OFFICES
23 SCHOOL STREET • P.O. BOX 875
OGUNQUIT, MAINE 03907-0875
Website: www.townofogunquit.org
E-mail: info@townofogunquit.org
(207) 646-5139 General Offices
(207) 646-9326 Land Use
(207) 646-9546 Town Clerk
(207) 646-5920 Fax

Certificate of Appointment

In accordance with Article III, Section 310.2 of the Charter of the Town of Ogunquit, the undersigned municipal officers of the Town of Ogunquit do hereby vote to appoint and confirm:

PRISCILLA BOTSFORD

as a _____

Dated: April 4, 2017
Term Expiration: _____

OGUNQUIT SELECT BOARD

_____
Barbara Dailey

_____
John M. Daley

_____
Richard A. Dolliver

_____
Gary S. Latulippe

_____
Robert N. Winn, Jr.

State of Maine
County of York, ss _____, 2017

Personally appeared the above named Priscilla Botsford who has been duly appointed and confirmed as a _____ Member in said municipality and took the oath necessary to qualify for office and perform the duties thereof for the above-stated term according to law.

Before me,

_____
Christine L. Murphy, Town Clerk
Jo Anne Lepley, Deputy Town Clerk

OGUNQUIT
Beautiful Place by the Sea

MUNICIPAL OFFICES
23 SCHOOL STREET • P.O. BOX 875
OGUNQUIT, MAINE 03907-0875
Website: www.townofogunquit.org
E-mail: info@townofogunquit.org
(207) 646-5139 General Offices
(207) 646-9326 Land Use
(207) 646-9546 Town Clerk
(207) 646-5920 Fax

Certificate of Appointment

In accordance with Article III, Section 310.2 of the Charter of the Town of Ogunquit, the undersigned municipal officers of the Town of Ogunquit do hereby vote to appoint and confirm:

LAUREN FOGARTY

as a PARKS & RECREATION COMMITTEE MEMBER

Dated: April 4, 2017
Term Expiration: June 30, 2019

OGUNQUIT SELECT BOARD

Barbara Dailey

John M. Daley

Richard A. Dolliver

Gary S. Latulippe

Robert N. Winn, Jr.

State of Maine
County of York, ss _____, 2017

Personally appeared the above named Lauren Fogarty who has been duly appointed and confirmed as a Parks & Recreation Committee Member in said municipality and took the oath necessary to qualify for office and perform the duties thereof for the above-stated term according to law.

Before me,

Christine L. Murphy, Town Clerk
Jo Anne Lepley, Deputy Town Clerk

OGUNQUIT
Beautiful Place by the Sea

MUNICIPAL OFFICES
23 SCHOOL STREET • P.O. BOX 875
OGUNQUIT, MAINE 03907-0875
Website: www.townofogunquit.org
E-mail: info@townofogunquit.org
(207) 646-5139 General Offices
(207) 646-9326 Land Use
(207) 646-9546 Town Clerk
(207) 646-5920 Fax

Certificate of Appointment

In accordance with Article III, Section 310.2 of the Charter of the Town of Ogunquit, the undersigned municipal officers of the Town of Ogunquit do hereby vote to appoint and confirm:

GEORGE CUNDIFF

as a SHELLFISH CONSERVATION COMMMISSION MEMBER

Dated: April 4, 2017
Term Expiration: June 30, 2019

OGUNQUIT SELECT BOARD

Barbara Dailey

John M. Daley

Richard A. Dolliver

Gary S. Latulippe

Robert N. Winn, Jr.

State of Maine
County of York, ss

_____, 2017

Personally appeared the above named George Cundiff who has been duly appointed and confirmed as a Shelffish Conservation Commission Member in said municipality and took the oath necessary to qualify for office and perform the duties thereof for the above-stated term according to law.

Before me,

Christine L. Murphy, Town Clerk
Jo Anne Lepley, Deputy Town Clerk

OGUNQUIT
Beautiful Place by the Sea

MUNICIPAL OFFICES
23 SCHOOL STREET • P.O. BOX 875
OGUNQUIT, MAINE 03907-0875
Website: www.townofogunquit.org
E-mail: info@townofogunquit.org
(207) 646-5139 General Offices
(207) 646-9326 Land Use
(207) 646-9546 Town Clerk
(207) 646-5920 Fax

Certificate of Appointment

In accordance with Article III, Section 310.2 of the Charter of the Town of Ogunquit, the undersigned municipal officers of the Town of Ogunquit do hereby vote to appoint and confirm:

ELLEN DRIGGIN

as a PARKS & RECREATION COMMITTEE MEMBER

Dated: April 4, 2017
Term Expiration: June 30, 2019

OGUNQUIT SELECT BOARD

Barbara Dailey

John M. Daley

Richard A. Dolliver

Gary S. Latulippe

Robert N. Winn, Jr.

State of Maine
County of York, ss _____, 2017

Personally appeared the above named Ellen Driggin who has been duly appointed and confirmed as a Parks & Recreation Committee Member in said municipality and took the oath necessary to qualify for office and perform the duties thereof for the above-stated term according to law.

Before me,

Christine L. Murphy, Town Clerk
Jo Anne Lepley, Deputy Town Clerk

PUBLIC HEARING

Liquor & Amusement Licenses

OGUNQUIT

Beautiful Place by the Sea

PUBLIC HEARING NOTICE

The Ogunquit Board of Selectmen will hold a Public Hearing on **Tuesday, April 4, 2017, at 6:00 PM** in the Auditorium of the Dunaway Community Center on School Street, Ogunquit, Maine for the following application(s):

MALT, SPIRITUOUS & VINOUS LICENSE (RENEWAL)

Brix & Brine	49 Shore Road
LaPizzeria	239 Main Street
Roost Café & Bistro	262 Shore Road
So Zap	185 Main Street

AMUSEMENT LICENSE (RENEWAL)

Roost Café & Bistro	262 Shore Road

Christine L. Murphy, Town Clerk

Posted by: Patricia L. Arnaudin, Police Chief

Posted:	March 28, 2017
	Dunaway Community Center
	Ogunquit Post Office
	Ogunquit Transfer Station
	WOGT

3/23/2017
@ 10:00am

OGUNQUIT
Beautiful Place by the Sea

OGUNQUIT LIQUOR LICENSE APPLICATION

NEW [ ] RENEWAL [X] FOR THE YEAR: 2017

CURRENT LICENSE EXPIRATION DATE: 04.25.17

BUSINESS NAME: 47 Shore Road LLC d/b/a Brix + Brine

APPLICANT: Jacob Kirsch

EMAIL: jakenkirsch@gmail.com

BUSINESS REG #: 338 ISSUE DATE: 03/11/2017 MAP: 007-113 LOT: 03

OCCUPANCY LOAD ESTABLISHED BY THE OGUNQUIT FIRE CHIEF: 50

NOTE – SPECIAL ATTENTION

Applicants must procure the signatures of the following Town Officials, submit an original drawing at a scale of one inch (1") equals ten feet (10') of all areas on the premises which are open to the public and return said drawing with this completed application to the Town Clerk before a public hearing can be scheduled by the Select Board. APPLICATIONS MUST BE SUBMITTED NINETY (90) DAYS PRIOR TO THE EXPIRATION OF THE EXISTING LICENSE.

TITLE	SIGNATURE	APPROVAL YES	APPROVAL NO	REPORT ATTACHED YES	REPORT ATTACHED NO	DATE
Police Chief	Patricia L. Crisandri	[X]	[ ]	[X]	[ ]	03-27-2017
Fire Chief	Mark Bim	[X]	[ ]	[X]	[ ]	3-27-17
Code Officer	[illegible]	[✓]	[ ]	[ ]	[✓]	3-28-17

ATTENDANCE AT PUBLIC HEARING IS REQUIRED

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING

I, the undersigned applicant, acknowledge there has been no change to the business noted above by way of ownership, partnership, location, nature of business or structural change(s) to the building(s) housing the business. Knowingly supplying false information on this application is a Class D offense under the Criminal Code and is punishable by confinement of up tone one (1) year or by a monetary fine of up to $500 or both.

Jacob n. Kirsch
APPLICANTS SIGNATURE

FOR OFFICE USE ONLY

Application Fee: $200 Date Paid: 03/20/17 Check/Cash Check #: 1148
Background Check Fee: $ 21.00 ($21.00 per person listed on application)
Business Reg. Fee: ~~$150.00~~ Paid prior to Liquor Application? YES NO

TOTAL PAID WITH APPLICATION: $ 221.00 Received by: CM
(Town Clerk's Office)

DATE POSTED: 3/23/2017 DATE HEARD: _____ APRROVED: _____ DENIED: _____

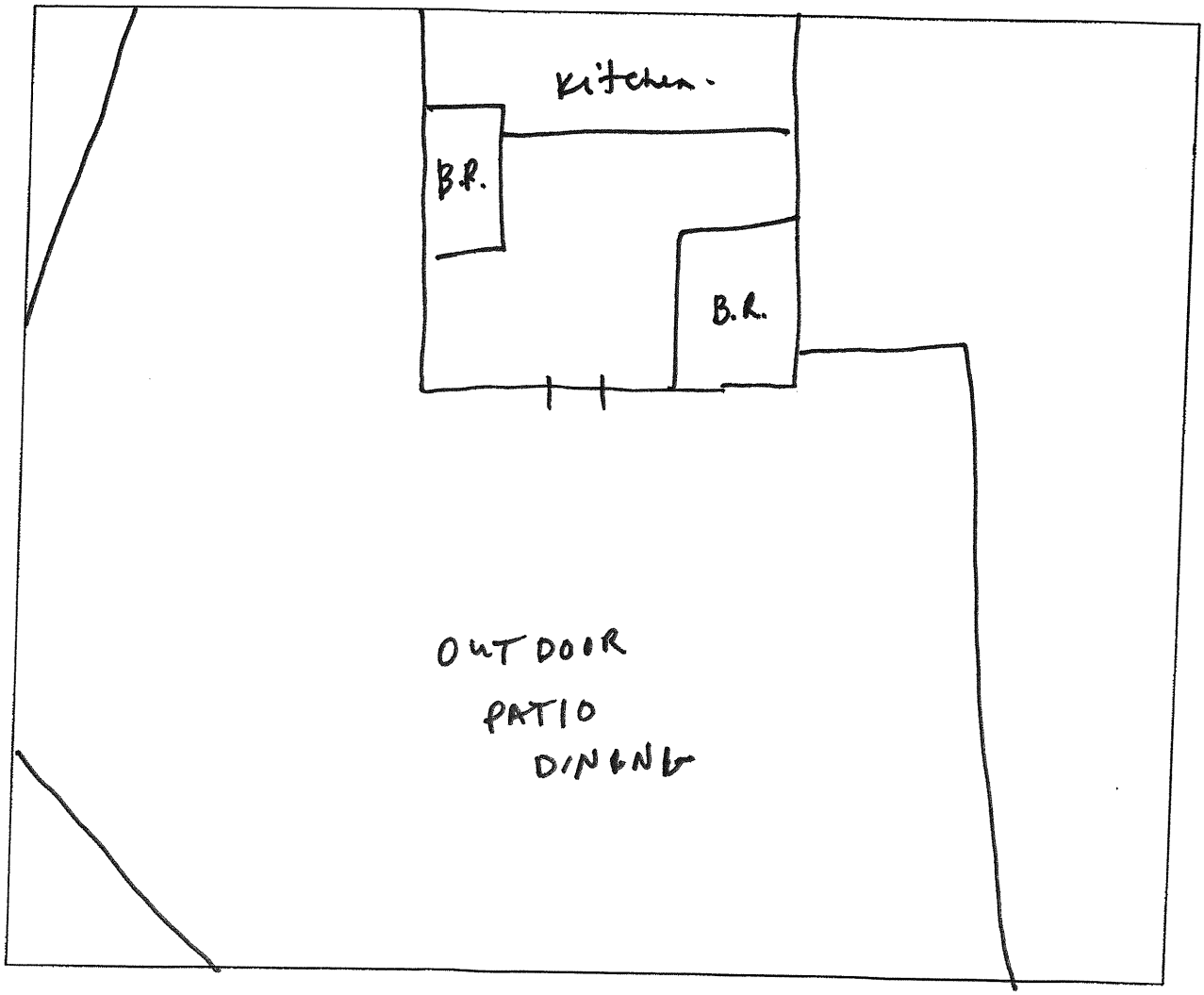
Bureau of Alcoholic Beverages and Lottery Operations
Division of Liquor Licensing & Enforcement
8 State House Station, Augusta, ME 04333-0008
10 Water Street, Hallowell, ME 04347
Tel: (207) 624-7220 Fax: (207) 287-3434
Email Inquiries: MaineLiquor@maine.gov

DIVISION USE ONLY
☐ Approved
☐ Not Approved
BY:

ON PREMISE DIAGRAM

In an effort to clearly define your license premise and the area that consumption and storage of liquor is allowed. The Division requires all applicants to submit a diagram of the premise to be licensed in addition to a completed license application.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the areas of your diagram including entrances, office area, kitchen, storage areas, dining rooms, lounges, function rooms, restrooms, function rooms, decks and all areas that you are requesting approval from the Division for liquor consumption.



MAR 1 3 2017

OGUNQUIT

Beautiful Place by the Sea

3/20/2017 @ 9:30am

OGUNQUIT LIQUOR LICENSE APPLICATION

NEW [ ] RENEWAL [✓] FOR THE YEAR: 2017

CURRENT LICENSE EXPIRATION DATE: May 7, 2017

BUSINESS NAME: LA PIZZERIA

APPLICANT: Gennaro Annonziata

EMAIL: Italgman@aol.com

BUSINESS REG #: 2017-207 ISSUE DATE: 03/13/17 MAP: 007 LOT: 127

OCCUPANCY LOAD ESTABLISHED BY THE OGUNQUIT FIRE CHIEF: 80

NOTE – SPECIAL ATTENTION

Applicants must procure the signatures of the following Town Officials, submit an original drawing at a scale of one inch (1") equals ten feet (10') of all areas on the premises which are open to the public and return said drawing with this completed application to the Town Clerk before a public hearing can be scheduled by the Select Board. APPLICATIONS MUST BE SUBMITTED NINETY (90) DAYS PRIOR TO THE EXPIRATION OF THE EXISTING LICENSE.

TITLE	SIGNATURE	APPROVAL YES	APPROVAL NO	REPORT ATTACHED YES	REPORT ATTACHED NO	DATE
Police Chief	Patrick L. Annaudi	[X]	[ ]	[X]	[ ]	03-23-2017
Fire Chief	Mark O'Brien	[X]	[ ]	[X]	[ ]	3-21-17
Code Officer	[illegible]	[✓]	[ ]	[ ]	[✓]	3-20-17

ATTENDANCE AT PUBLIC HEARING IS REQUIRED

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING

I, the undersigned applicant, acknowledge there has been no change to the business noted above by way of ownership, partnership, location, nature of business or structural change(s) to the building(s) housing the business. Knowingly supplying false information on this application is a Class D offense under the Criminal Code and is punishable by confinement of up tone one (1) year or by a monetary fine of up to $500 or both.

Gennaro Annonziata

APPLICANTS SIGNATURE

FOR OFFICE USE ONLY

Application Fee: $200 Date Paid: 03/13/17 Check/Cash Check #: 7082

Background Check Fee: $21.00 ($21.00 per person listed on application)

Business Reg. Fee: $150.00 Paid prior to Liquor Application? YES NO

TOTAL PAID WITH APPLICATION: $371.00 Received by: CLM (Town Clerk's Office)

DATE POSTED: 3/28/17 DATE HEARD: _____ APRROVED: _____ DENIED: _____

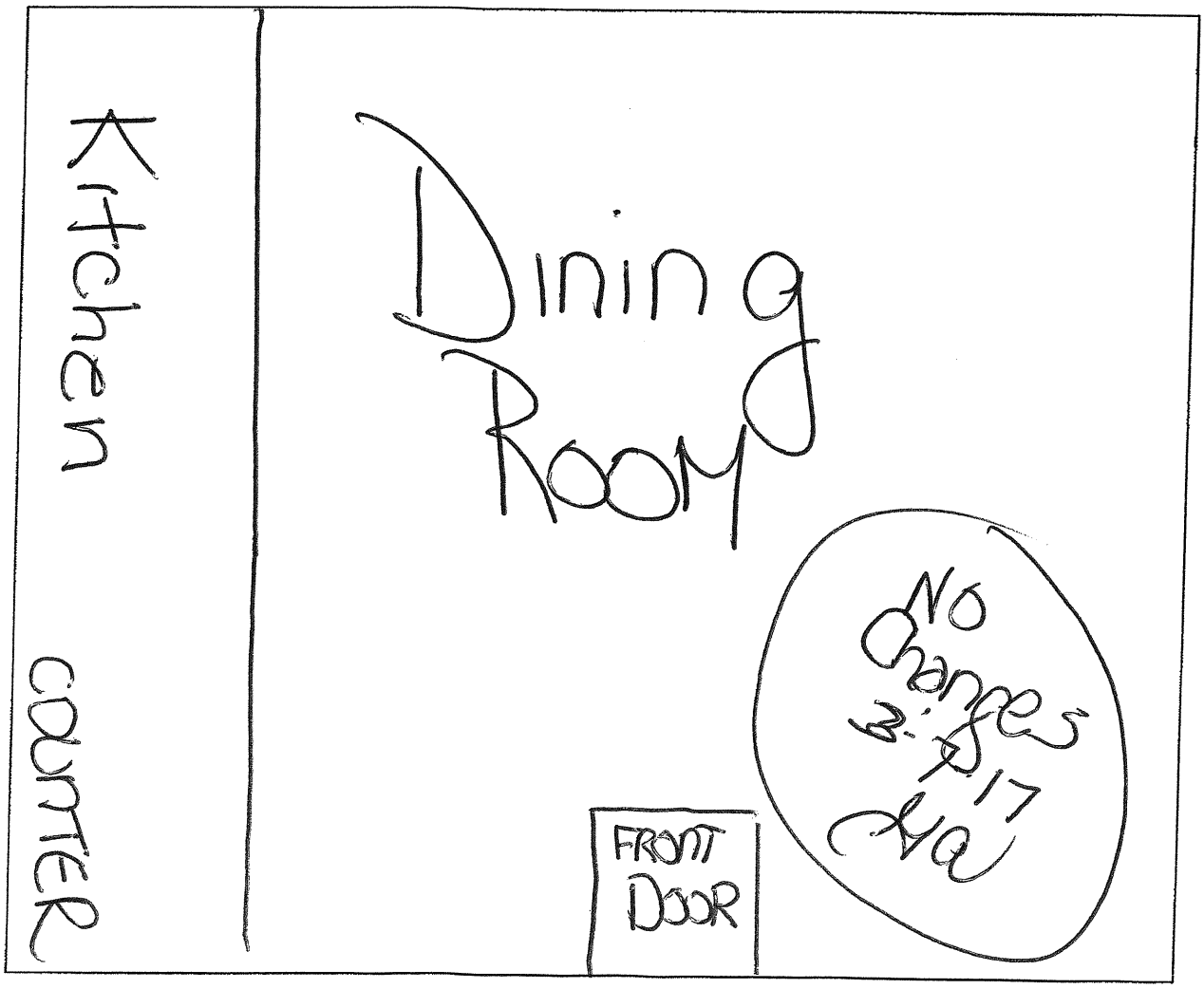
Bureau of Alcoholic Beverages and Lottery Operations
Division of Liquor Licensing & Enforcement
8 State House Station, Augusta, ME 04333-0008
10 Water Street, Hallowell, ME 04347
Tel: (207) 624-7220 Fax: (207) 287-3434
Email Inquiries: MaineLiquor@maine.gov

DIVISION USE ONLY
☐ Approved
☐ Not Approved
BY:

ON PREMISE DIAGRAM

In an effort to clearly define your license premise and the area that consumption and storage of liquor is allowed. The Division requires all applicants to submit a diagram of the premise to be licensed in addition to a completed license application.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the areas of your diagram including entrances, office area, kitchen, storage areas, dining rooms, lounges, function rooms, restrooms, function rooms, decks and all areas that you are requesting approval from the Division for liquor consumption.



OGUNQUIT

Beautiful Place by the Sea

OGUNQUIT LIQUOR LICENSE APPLICATION

NEW [ ] RENEWAL [✓] FOR THE YEAR: 2017

CURRENT LICENSE EXPIRATION DATE: 05-31-2017

BUSINESS NAME: Cliff Lodge Inc dba Roost Cafe + Bistro

APPLICANT: Aldo Vallecillo

EMAIL: info@roostcafeandbistro.com

BUSINESS REG #: 876 ISSUE DATE: 01-07-2017 MAP: 5 LOT: 28

OCCUPANCY LOAD ESTABLISHED BY THE OGUNQUIT FIRE CHIEF: 180

NOTE – SPECIAL ATTENTION

Applicants must procure the signatures of the following Town Officials, submit an original drawing at a scale of one inch (1") equals ten feet (10') of all areas on the premises which are open to the public and return said drawing with this completed application to the Town Clerk before a public hearing can be scheduled by the Select Board. APPLICATIONS MUST BE SUBMITTED NINETY (90) DAYS PRIOR TO THE EXPIRATION OF THE EXISTING LICENSE.

TITLE	SIGNATURE	APPROVAL YES	APPROVAL NO	REPORT ATTACHED YES	REPORT ATTACHED NO	DATE
Police Chief	Patricia L. Lunardini	[X]	[ ]	[X]	[ ]	03-28-2017
Fire Chief	Mark Brown	[X]	[ ]	[X]	[ ]	3-28-2017
Code Officer	[illegible]	[✓]	[ ]	[ ]	[✓]	3-28-17

ATTENDANCE AT PUBLIC HEARING IS REQUIRED

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING

I, the undersigned applicant, acknowledge there has been no change to the business noted above by way of ownership, partnership, location, nature of business or structural change(s) to the building(s) housing the business. Knowingly supplying false information on this application is a Class D offense under the Criminal Code and is punishable by confinement of up tone one (1) year or by a monetary fine of up to $500 or both.

APPLICANTS SIGNATURE

FOR OFFICE USE ONLY

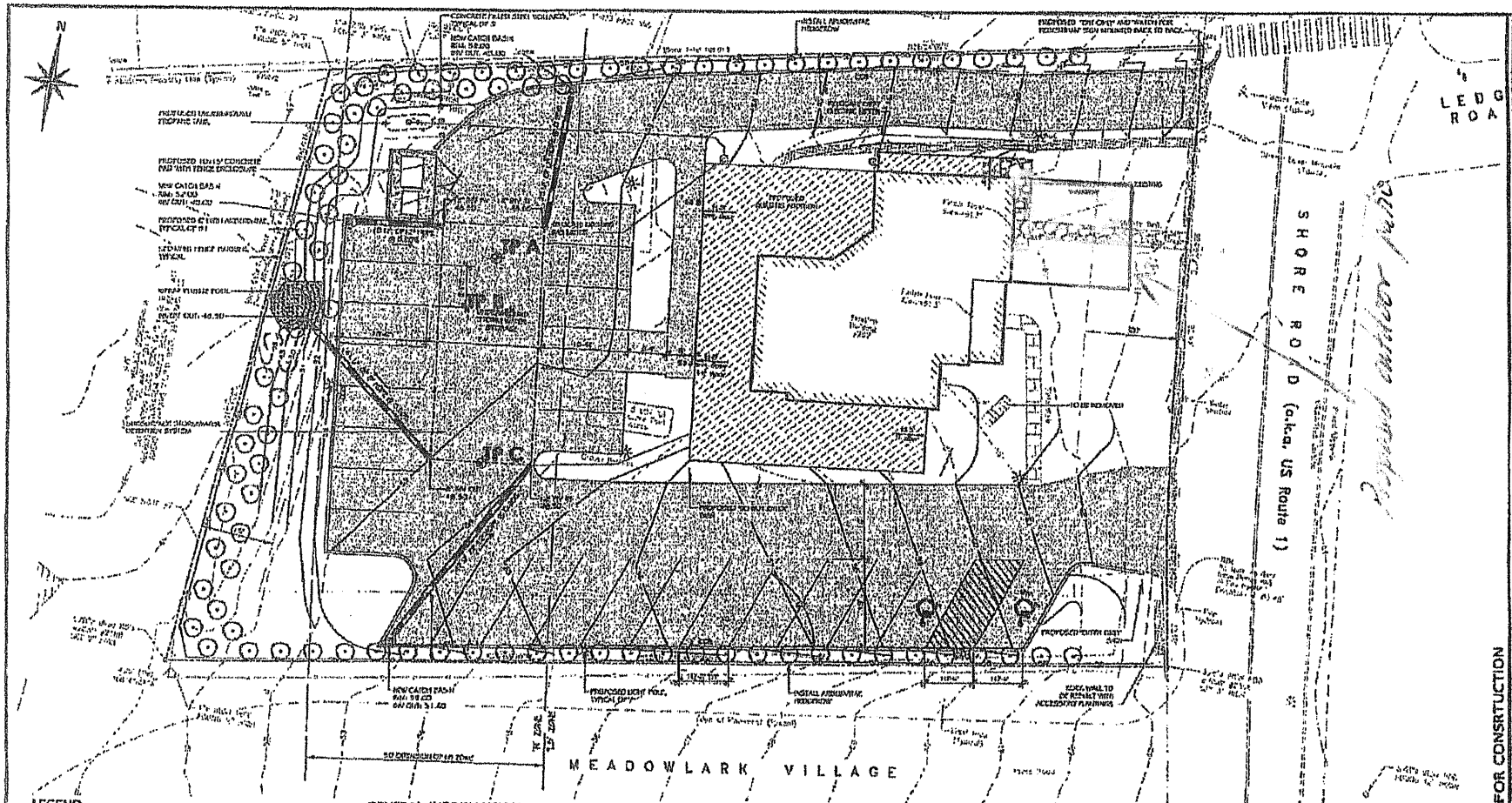
Application Fee: $200 Date Paid: 03/28/17 Check/Cash Check #: 7813

Background Check Fee: $ 42.00 ($21.00 per person listed on application)

Business Reg. Fee: ~~$150.00~~ Paid prior to Liquor Application? YES NO

TOTAL PAID WITH APPLICATION: $ 342.00 Received by: CLM (Town Clerk's Office)

DATE POSTED: 3/28/17 DATE HEARD: _____ APRROVED: _____ DENIED: _____



LEGEND

- PROPERTY LINE
- RIGHT-OF-WAY PROPERTY LINE
- BUILDING SETBACK
- APPROXIMATE WATER PROPERTY LINE
- EXISTING MINOR CONTOUR
- EXISTING MAJOR CONTOUR
- PROPOSED MINOR CONTOUR
- PROPOSED MAJOR CONTOUR
- BITUMINOUS CURB DROP CURB
- PROPOSED DRAIN
- PROPOSED UNDERDRAIN
- PROPOSED LIGHT POLE
- PROPOSED PAVEMENT

GENERAL INFORMATION

SITE INFORMATION

LAND USE: RESTAURANT-TYPE I
ZONE: RESIDENTIAL DISTRICT (R) & LIMITED RESIDENTIAL DISTRICT (LR)

DIMENSIONS	REQ.	EXIST.	PROPOSED
MINIMUM LOT AREA (SQ. FT.)	12,000	15,000*	21,650
MINIMUM STREET FRONTAGE (FT.)	75	75	135.57
MINIMUM SETBACKS:			
FRONT YARD (FT.)	50	60	70.5'
SIDE YARD (FT.)	15	10*	31.1'
REAR YARD (FT.)	15	10*	80.9'
MAXIMUM BUILDING COVERAGE	30%	30%	14.5%

* 15 FEET IF ABUTTING A RESIDENTIAL USE.
* SETBACKS USED SHOWN ARE OFFSET DISTANCES FROM PROPERTY LINES BASED UPON ZONE DATA PROVIDED. BUILDING SETBACKS FROM PROPERTY LINES WILL BE DETERMINED BY THE APPROVING BOARD JURISDICTION.

TOTAL PARCEL AREA: 21,650 SQUARE FEET

ZONE LR AREA = (7,330 SQUARE FEET)
EXISTING BUILDINGS: 1,398 SQ. FT.
EXISTING BUILDING COVERAGE: 19.2%

EXISTING PAVEMENT: 300 SQ. FT.
EXISTING BUILDING & PAVEMENT COVERAGE: 18.4%

PROPOSED ADDITION: 1,040 SQ. FT.

TOTAL PROPOSED BUILDING COVERAGE: 3,045 SQ. FT. OR 14.5%

PARKING

RESTAURANTS TYPE I: 1 PARKING SPACE FOR EACH 100 SQUARE FEET, OR, WHICH EVER IS GREATER. ALL AREAS, WHETHER ENCLOSED OR NOT, ARE AVAILABLE TO CUSTOMERS FOR EATING OR DRINKING, NOT USED FOR STORAGE OR FOOD PREPARATION.

TOTAL RESTAURANT FLOOR SPACE, PER ZONING ORDINANCE DEFINITION = 3,012 S.F.
30 SPACES REQUIRED
35 PROVIDED

4% OF THE TOTAL SPACES REQUIRED FOR HANDICAP SPACES: 30 SPACES x 4% = 2
HANDICAP SPACE PROVIDED.

DESCRIPTION

PROPOSED SITE PLAN FOR PROPERTY AT 262 SHORE ROAD OGUNQUIT, YORK COUNTY, MAINE. (TAX MAP 41), PREPARED BY BARTLEY SUSSENBURG, INC.

GRAPHIC SCALE

03-16-11 PRELIMINARY-NOT FOR CONSTRUCTION

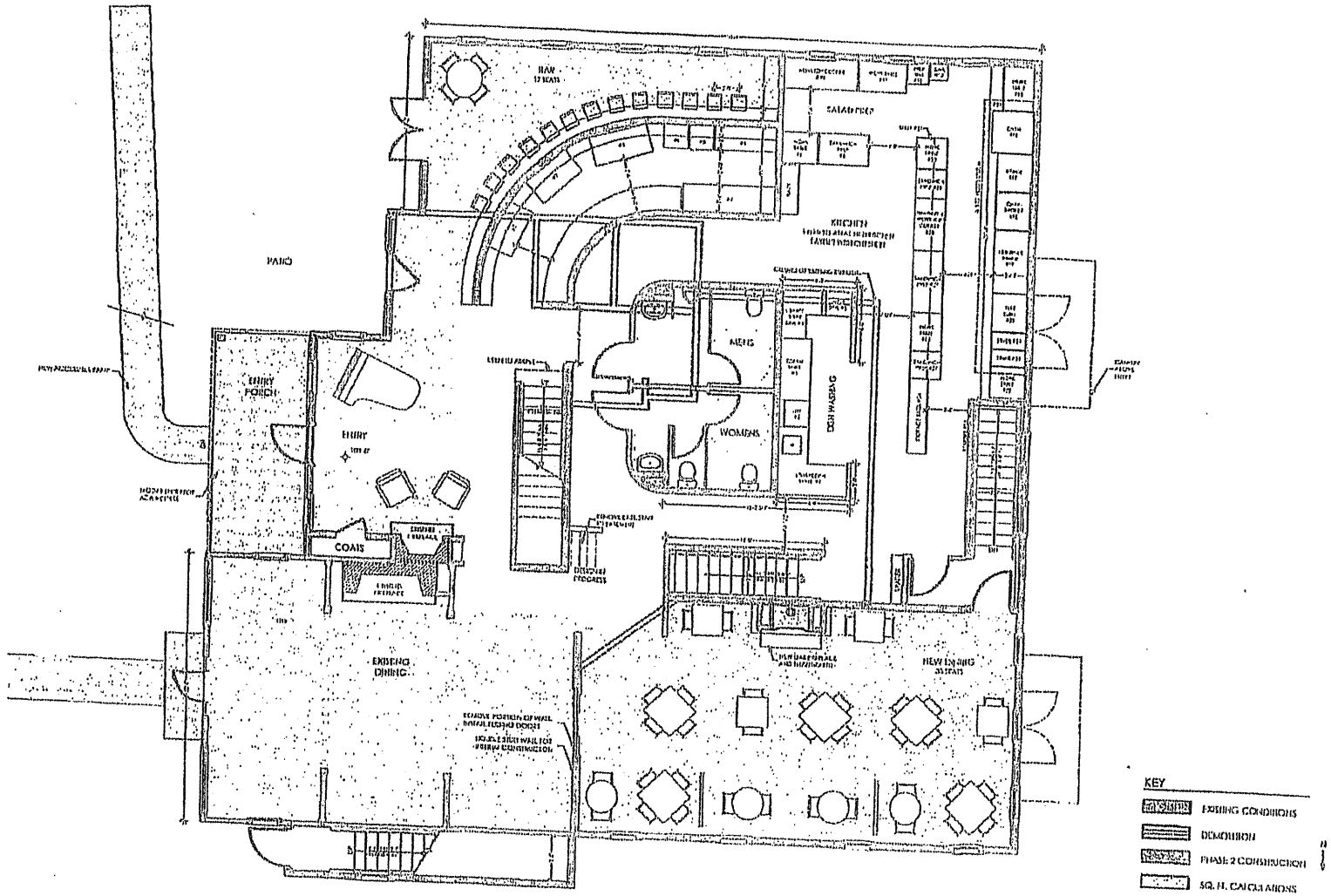
REVISIONS

No.	DATE	DESCRIPTION
1	03/16/11	ISSUED FOR SUBDIVISION REVIEW
2	03/24/11	ISSUED FOR ABUTTER NOTIFICATION

Blais civil engineers

SITE PLAN
262 SHORE ROAD
OGUNQUIT, YORK COUNTY, MAINE

C-100
SHEET 1 OF 2



1 SECOND FLOOR CALCULATIONS

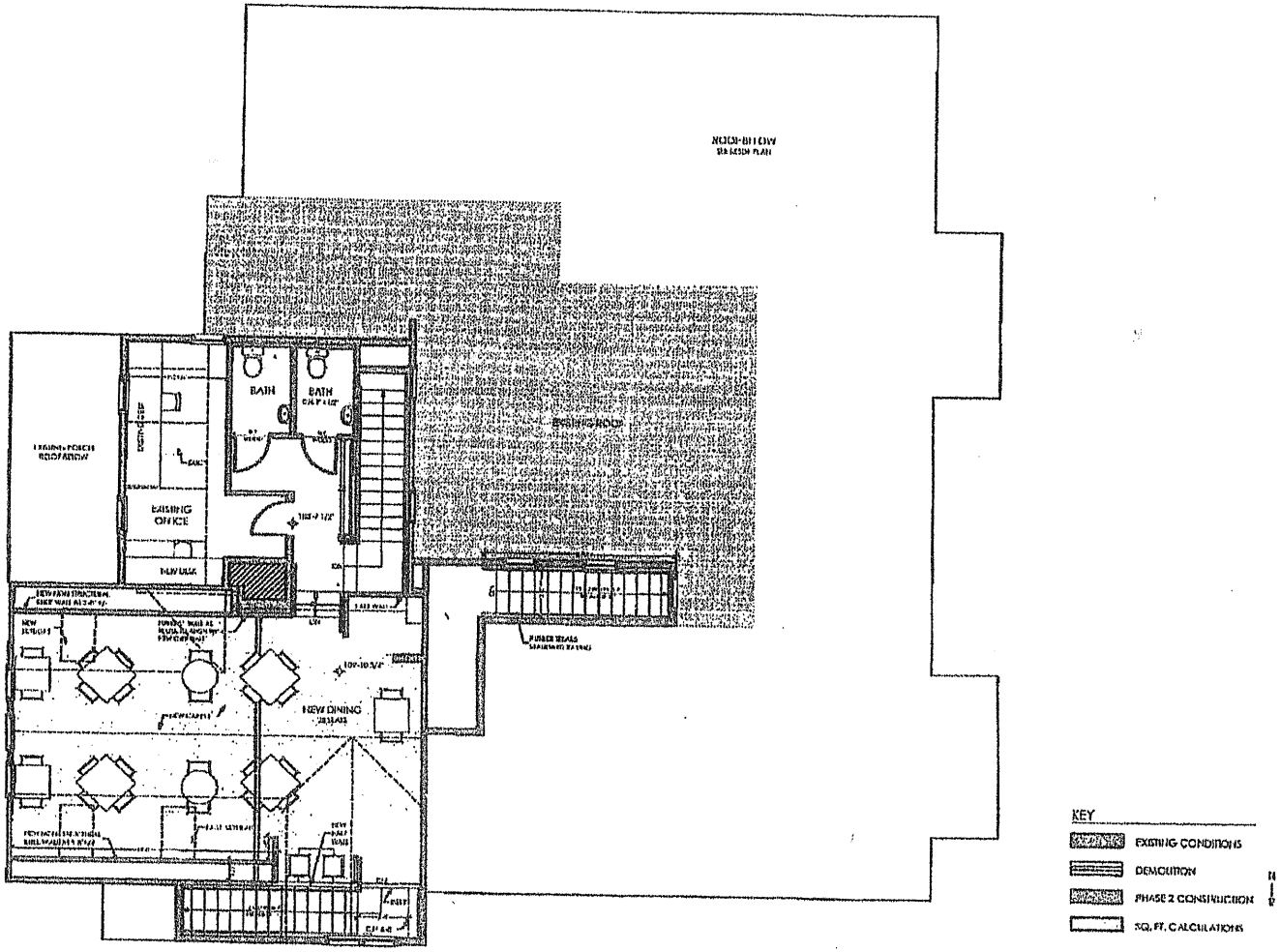
FIRST FLOOR TOTAL: 1592 SF
FIRST FLOOR TOTAL OCCUPANCY: 106
FIRST FLOOR NEW SEATS: 55

DRAFTSPERSON: JESSICA GEORGIA
DATE OF ISSUE: APRIL 12, 2011
PROJECT STATUS: DESIGN DEVELOPMENT

98 PROVENCE
EVERETT MINK
262 SHORE ROAD, OGONQUIT, MAINE

OCCUPANCY CALCULATIONS

A-1



1 SECOND FLOOR CALCULATIONS
SCALE: 1/8" = 1'-0"

SECOND FLOOR TOTAL: 420 SF
SECOND FLOOR TOTAL OCCUPANCY: 28
SECOND FLOOR NEW SEATS: 28

DRAFTSPERSON: JESSICA GEORGIA
DATE OF ISSUE: APRIL 12, 2011
PROJECT STATUS: DESIGN DEVELOPMENT

98 PROVENCE
EVERETT MINK
262 SHORE ROAD, OGONQUIT, MAINE

OCCUPANCY CALCULATIONS
A-2

OGUNQUIT

Beautiful Place by the Sea

OGUNQUIT AMUSEMENT LICENSE APPLICATION

NEW [ ] RENEWAL [✓] FOR THE YEAR: 2017

BUSINESS NAME: Cliff Lodge Inc, dba Roost Cafe and Bistro

BUSINESS ADDRESS: PO Box 1307, 262 Shore Rd Ogunquit

BUSINESS PHONE # 207 646-9898 HOME PHONE # 207 636-7133

BUSINESS REG # 876 ISSUE DATE: 1/7/17 MAP: 5 LOT: 28

(*Business Registration*)

OCCUPANCY LOAD ESTABLISHED BY THE OGUNQUIT FIRE CHIEF: 180

NATURE OF BUSINESS: Restaurant

FORM OF ENTERTAINMENT: (*Please be specific*)

Occasional functions such as Rehearsal Dinners, weddings, Storytelling Events, NY Eve music, Singers

APPLICANT: Cliff Lodge Inc, R Pinkham ADDRESS: 262 Shore Rd

HAS YOUR LICENSE TO CONDUCT THIS BUSINESS EVER BEEN DENIED, SUSPENDED OR REVOKED?

YES [ ] NO [✓]

If, YES, please explain:

HAVE YOU, ANY PARTNERS OR CORPORATE OFFICERS EVER BEEN CONVICTED OF A FELONY?

YES [ ] NO [✓]

If, YES, please explain:

NOTE - SPECIAL ATTENTION

APPLICATION MUST BE SUBMITTED NINETY DAYS (90) PRIOR TO THE EXPIRATION OF THE EXISTING LICENSE.

Please consult Title IX, Chapter 3 of the Ogunquit Municipal Code for all provisions applicable to this license. "Entertainment" is defined as follows in said Code:

"Entertainment shall include dancing by and for patrons, any music, videogames, devices, machines and any other amusement, performance, exhibition, diversion or other activity with an entertainment value whether provided for or used by patrons, independent contractors, employees or proprietors. Entertainment shall not include televisions or radios nor shall it include "background music" meaning music not involving live performers and not used for dancing and which music is only incidental to the primary activity offered."

ATTENDANCE AT PUBLIC HEARING IS REQUIRED

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING

I, the undersigned applicant, acknowledge there has been no change to the business noted above by way of ownership, partnership, location, nature of business or structural change(s) to the building(s) housing the business since December 28, 2016
(Insert date when change was made)

Rupert Realty LLC
Robert Pinkham
PROPERTY OWNER'S SIGNATURE

Robert Pinkham
APPLICANT'S SIGNATURE

THE FOLLOWING MUST BE SUBMITTED WITH THIS APPLICATION:

1. **All applications shall be accompanied by two (2) scale drawings at a scale of one (17") inch to ten (10') feet depicting the floors of the building in which the entertainment is to be located, all entrances and exits and all areas open to patrons indicating in each area the use made by patrons and indicating the floors and areas for which the applicant seeks a license.**

2. **Applicants for video game entertainment shall present, to scale, floor plans depicting the location and floor area of these devices and the location of the supervisor(s). Machines shall be listed by function and serial number.**

3. **Applicants for patron dancing entertainment shall present to scale floor plans depicting the location and size of the dance floor(s).**

4. **Each application shall constitute a new application and all required information must be included.** ***Licenses expire on May 31st of each year.***

FOR OFFICE USE ONLY

TITLE	SIGNATURE	APPROVAL Yes	APPROVAL No	REPORT ATTACHED Yes	REPORT ATTACHED No	DATE
Police Chief		[✓]	[ ]	[ ]	[✓]	03-28-2017
Fire Chief		[✓]	[ ]	[ ]	[✓]	3-28-17
Code Officer		[✓]	[ ]	[ ]	[✓]	3-28-17

Received by: _____ *(Town Clerk's Office)* *Fee$* 100.00 *Date Paid* 02/28/17

Check / Cash 7813

Filed with Liquor License Application ☑

Date posted: 3/28/17 *Date Heard:* _____ *Date Approved:* _____ *Date Denied:* _____

OGUNQUIT BOARD OF SELECTMEN

_____

_____

_____

_____

_____

3/16/2017
@ 11:00am

OGUNQUIT
Beautiful Place by the Sea

OGUNQUIT LIQUOR LICENSE APPLICATION

NEW [ ] RENEWAL [X] FOR THE YEAR: 2017

CURRENT LICENSE EXPIRATION DATE: 05/07/2017

BUSINESS NAME: SO ZAP

APPLICANT: PRASIT INTHARAKUNHA

EMAIL: mekhong-th@hotmail.com

BUSINESS REG #: 2017-293 ISSUE DATE: 5-7-17 MAP: 006-018 (DB LOT: ____

OCCUPANCY LOAD ESTABLISHED BY THE OGUNQUIT FIRE CHIEF: 100

NOTE – SPECIAL ATTENTION

Applicants must procure the signatures of the following Town Officials, submit an original drawing at a scale of one inch (1") equals ten feet (10') of all areas on the premises which are open to the public and return said drawing with this completed application to the Town Clerk before a public hearing can be scheduled by the Select Board. APPLICATIONS MUST BE SUBMITTED NINETY (90) DAYS PRIOR TO THE EXPIRATION OF THE EXISTING LICENSE.

TITLE	SIGNATURE	APPROVAL YES	APPROVAL NO	REPORT ATTACHED YES	REPORT ATTACHED NO	DATE
Police Chief	Patricia L. Amaudia	[X]	[ ]	[X]	[ ]	03-27-17
Fire Chief	[signature]	[X]	[ ]	[X]	[ ]	3-27-17
Code Officer	[signature]	[✓]	[ ]	[ ]	[✓]	3-28-17

ATTENDANCE AT PUBLIC HEARING IS REQUIRED

PLEASE READ THE FOLLOWING CAREFULLY BEFORE SIGNING

I, the undersigned applicant, acknowledge there has been no change to the business noted above by way of ownership, partnership, location, nature of business or structural change(s) to the building(s) housing the business. Knowingly supplying false information on this application is a Class D offense under the Criminal Code and is punishable by confinement of up tone one (1) year or by a monetary fine of up to $500 or both.

[signature]

APPLICANTS SIGNATURE

FOR OFFICE USE ONLY

Application Fee: $200 Date Paid: 03/09/17 Check/Cash Check #: 1454

Background Check Fee: $ 63.00 ($21.00 per person listed on application)

Business Reg. Fee: $150.00 Paid prior to Liquor Application? YES NO

TOTAL PAID WITH APPLICATION: $ 263.00 Received by: CM (Town Clerk's Office)

DATE POSTED: 3/28/17 DATE HEARD: ____ APRROVED: ____ DENIED: ____

MAINE DEPT OF PUBLIC SAFETY

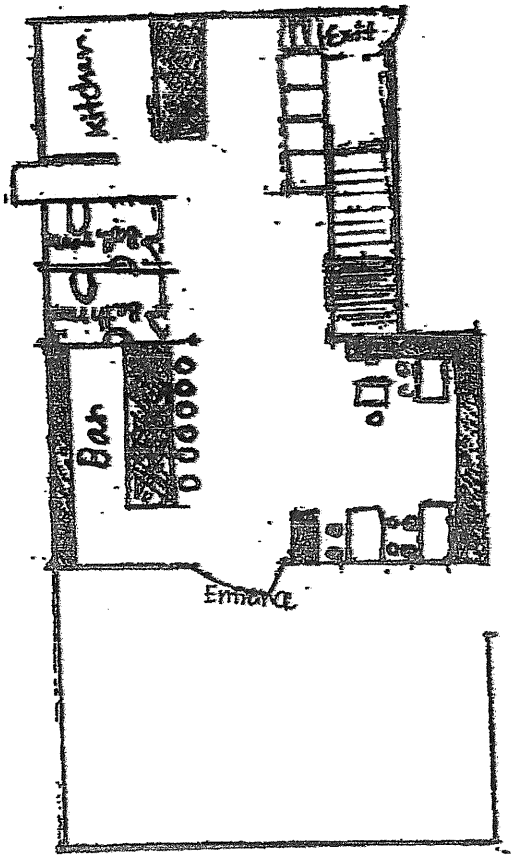
STATE OF MAINE
Liquor Licensing & Inspection Division
164 State House Station
Augusta ME 04333-0164
Tel: (207) 624-7220 Fax: (207) 287-3424

SUPPLEMENTAL APPLICATION FORM
ON-PREMISE DIAGRAM

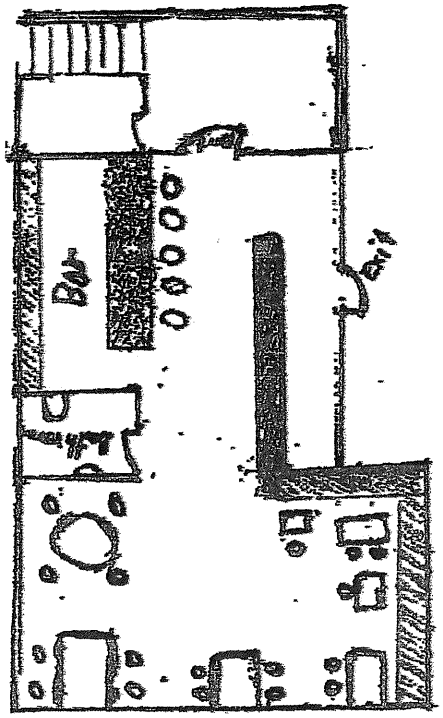
In an effort to clearly define your license premise and the areas that consumption and storage of liquor is allowed, The Liquor Licensing & Inspection Division is requiring all applicants to submit a diagram of the premise to be licensed in addition to a completed license application.

Diagrams should be submitted on this form and should be as accurate as possible. Be sure to label the areas of your diagram including entrances, office area, kitchen, storage areas, dining rooms, lounges, function rooms, decks and all areas that you are requesting approval from the Department for liquor consumption.

1ST FLOOR



2ND FLOOR



PUBLIC HEARINGS & PRESENTATIONS

Town of Ogunquit
CIP Request From
Capital Improvement Request (CIP) form to be completed for each CIP item

Asset/Project Budget Year:	2017-2018
Ogunquit Department:	Parks & Recreation
Asset/Project Title:	Ogunquit Village School Community Center
Asset/Project Priority:	High
Asset/Project Price:	$1,800,000
Asset/Project Description:	Turn Ogunquit Village School into a community center.
Define Purpose/Scope of Asset/Project:	(see attached)
If asset is expected to realize an annual savings, how will this be realized?	N/A
Asset/Project Expected Life (Years):	Infinite future
Expected Annual Operating/Maintenance Expense ($):	
Does this CIP request replace an existing Asset(s)/Project(s) [detail including trade-in value]:	No
Were multiple price quotes obtained for the CIP Asset/Project? Yes/No/Provide details:	Yes
Is a Used or Alternative (lower cost, different model, different method, etc.) available? [Description/Assessment]:	No
What alternative solutions are available (outsourcing, contractual agreement, town and/or department sharing]? :	N/A
Additional comments:	

As you may know **in 2007** was formed the Building Needs Committee which consisted of 8 members: Loring DeAgazio - chair, Gordon Lewis, Newell Perkins, Karl Virgin, John Abbott, David Barton, Thomas Hagerty, Greg Titman.

The Committee worked diligently for 2 years to develop the Ogunquit Municipal Offices (Campus) & Public Works Garage Master Plan. In their meetings it was noted that the Dunaway building renovations and the new Town Garage are also of great importance, however, it is imperative for the Village School renovation to start in some form before the other projects can even be considered.

In 2008 the Town approved to appropriate the sum of $15,000 for the Building Needs Committee for studies of the Ogunquit Village School.

In 2009 Port City Architecture prepared schematic designs and plans. A team of structural engineers, architects and construction cost estimators concluded that the Ogunquit Village School building is structurally sound and it would be more economical to renovate rather than demolish and build a new structure. The Building Needs Committee had a goal to have schematic designs developed as a feasibility plan. In the same time Allied/Cook Construction prepared construction cost estimates for the schematic plans. The Building Needs Committee believed that the schematic level of detail is appropriate to generate credible project design and cost estimates for the Select board, Town Manager and voters. In their words, it was not necessary to spend a large amount of money for detailed building plans at this time. If the project was to be approved by voters in June (2009), then detailed plans would have been developed promptly for bidding purposes and construction would have begun in fall.

So in essence what the Parks and Recreation Committee did was follow up with the work that the Building Needs Committee has done. We took the plans created in 2009 and brought them to local contractors to update the costs with current market prices. And this is what we are presenting in front of you.

In addition, funding for the operation of the Community Center will consist of:

1. Charge usage fees for participation in programs, classes, etc.
2. Charge rental fees for use of space for meetings, events etc.

Admin

From: bkovacheva@yahoo.com
Sent: Thursday, January 26, 2017 12:45 PM
To: Admin@townofogunquit.org
Subject: Fwd: OVS project

Can you, please, include this estimate also.

Thank you
Boriana

From: JON MOODY <jon@rmoodyconstruction.com>
Date: January 13, 2017 at 11:15:45 AM EST
To: bkovacheva@yahoo.com
Subject: Re: OVS project

Hi Boriana,
yes, I was able to put some numbers together. Total cost would be $1,760,000. That would include everything except for Architectural and design fees. I can provide you with a breakdown if needed at a later date. I hope this helps for what you need.
Thank you,

Jon Moody

Richard Moody & Sons Construction
899 Post Road
Wells, Maine 04090
www.Rmoodyconstruction.com

(m) 207.251.1241
(o) 207.646.6194

From: Boriana <bkovacheva@yahoo.com>
Date: January 8, 2017 at 1:17:32 PM PST
To: "jon@Rmoodyconstruction.com"
<jon@Rmoodyconstruction.com>
Subject: OVS project
Reply-To: Boriana <bkovacheva@yahoo.com>

Hi Jon,

I am sending the scope of work needed for the OVS, also I will call you tomorrow morning so we can schedule our visit in the afternoon. Thank you for your help, it is greatly appreciated :)

Best Regards,

Boriana
207 332 4569

Scope of work

The two story wood framed structure building was built in 1906 and is approximately 8,358 gsf with 6 classrooms and support spaces. The foundation is poured concrete with slab on grade. In 2009 a team of structural engineers, architects and construction cost estimators concluded that the Ogunquit Village School building is structurally sound and it would be more economical to renovate rather than demolish and build a new structure. Since then some work has been done to the building: new sprinkler system, 2 steal support beams, new windows and new furnace have been installed. Some roof support work has been done.

Upgrades needed:

1. Full compliance with life and safety codes
2. Handicap accessible in compliance with ADA requirements
(An elevator and new exterior rear stairway would provide access to the 2nd floor).
3. Update mechanical systems (heating, cooling, ventilation, humidity control), plumbing and electrical. The new boiler that was installed in 2009 is sized and installed to heat the entire building after a future renovation.
4. Replace exterior staircase
5. Upgrade interior finishes
6. Strip and re-shingle roof
7. Upgrade floor structures to comply with load requirements
8. Hazardous Abatement

It is possible that the 1st floor can be raised by 14 inches and the windows will be enlarged so they will extend down to the foundation level. These elevation adjustments will enable people to have normal interior window sill heights.

BUILDERS
of Ogunquit, Inc.

26 Vinton Road

Ogunquit, ME 03907

207-251-1254

Estimate for Renovation of Ogunquit Village School project from Conceptual Drawings and anticipated scope of work;

January 10, 2017

Scope of work

The two story wood framed structure building was built in 1906 and is approximately 8,358 gsf with 6 classrooms and support spaces. The foundation is poured concrete with slab on grade. In 2009 a team of structural engineers, architects and construction cost estimators concluded that the Ogunquit Village School building is structurally sound and it would be more economical to renovate rather than demolish and build a new structure. Since then some work has been done to the building: new sprinkler system, 2 steal support beams, new windows and new furnace have been installed. Some roof support work has been done.

Upgrades needed:

1. Full compliance with life and safety codes
2. Handicap accessible in compliance with ADA requirements

(An elevator and new exterior rear stairway would provide access to the 2nd floor).

3. Update mechanical systems (heating, cooling, ventilation, humidity control), plumbing and electrical. (new boiler has been installed)

4. Replace exterior staircase

5. Upgrade interior finishes

6. Strip and re-shingle roof

7. Upgrade floor structures to comply with load requirements

8. Hazardous Abatement

It is possible that the 1st floor can be raised by 14 inches and the windows will be enlarged so they will extend down to the foundation level. These elevation adjustments will enable people to have normal interior window sill heights.

Total Estimated cost: $1,745,000.00

LAVALLEE|BRENSINGER ARCHITECTS

01-09-17

Ms. Borianna Kovacheva
Ogunquit ME

Re: Village School Restoration

Dear Borianna:

Thanks for taking the time last fall to walk through the Village school with myself and the building inspector to review your thoughts on bringing the Village School back to use as a community building.

The budget below was discussed as a possible approach to the suggested project.

$ 1,500,000	for the Hard Construction Costs
$ 150,000	for Design and Engineering.
$ 60,000	for Technology, Furniture, and Equipment
$ 75,000	for a Construction Contingency
$ 75,000	for financing and other professional fees

$1,869,000. Total Project Budget.
This does not include addressing any HAZMAT items as no survey has been completed

The above makes a lot of assumptions that we had discussed on our walk-through and conclusions that local and State officials may accept with regard to the existing sprinkler system and the continued existing use as an Education Use, not changing to an Assembly or Mixed Use condition.

Thank you.

Ron Lamarre AIA, ALEP, ALA, LEED BD+C
Design Principal

OGUNQUIT
Beautiful Place by the Sea

TOWN OF OGUNQUIT
PUBLIC HEARING

The Municipal Officers of the Town of Ogunquit will conduct a Public Hearing at 6:00PM on Tuesday, April 4, 2017 in the Auditorium of the Dunaway Community Center, 23 School Street, to repeal and replace ~~Title XVII - Private Use Helicopters Ordinance~~ with **Title XVII Helicopter Ordinance.** [Additions are **bold** and underlined, deletions are ~~struck out~~]

The proposed ordinance is on file at the Town Clerk's Office.

Christine L. Murphy
Christine L. Murphy, Town Clerk

Posted by: Patricia L. Arnaudin
Patricia Arnaudin, Police Chief

Posted: March 28, 2017
WOGT
Ogunquit Town Office
Ogunquit Transfer Station
Ogunquit Post Office

Title XVII (Private Use Helicopters) is hereby repealed and replaced with the following language:

Title XVII
Helicopter Ordinance

Section 101. Purpose

The purpose of this Ordinance is to restrict the landing of helicopters within the incorporated boundaries of the Town of Ogunquit.

Section 102. Definitions

102.01 Helicopter.

An aircraft whose lift is derived from the aerodynamic forces acting on one or more powered rotors turning about substantially vertical axes.

1022.02 Person.

Any Helicopter pilot, helicopter passenger, helicopter owner, or any other individual responsible for a helicopter landing and/or take-off within the incorporated boundaries of the Town of Ogunquit.

Section 103. Landing of Helicopters Prohibited.

No area within the incorporated boundaries of the Town of Ogunquit shall be used for the landing of helicopters except as provided in Section 104 of this Ordinance.

Section 104. Emergency Landings by Specified Agencies

Military, Coast Guard or law enforcement landings or takeoffs may occur at any time for emergency purposes at specified locations, with appropriate notification to the Fire and Police Departments. Use of helicopters for medical emergency purposes may also occur with prior notification to the Fire and Police Departments. Such landings shall be on an emergency basis only. Helicopter landings and takeoffs associated with public safety training exercises shall be allowed anywhere with prior notification to the Police and Fire Departments.

An exception may be made for the Governor of Maine, with prior notification of the Fire and Police Departments.

Section 105. Violations

Any person who violates any provision of this ordinance shall be subject to a civil penalty of five thousand dollars ($5,000.00). Each day a violation continues to exist and each individual landing shall constitute a separate offense. A Uniform Summons and Complaint shall be issued for any violation of this Ordinance.

Section 106. Waiver/Payment of Fines

Waiver/Payment of Fines: Any person charged with a violation of this section, shall be allowed to pay a waiver fee of $2,500 to the Town in satisfaction of the violation. Such amount must be paid within twenty (20) days of issuance of the Uniform Summons and Complaint. If the waiver fine is paid, no appearance before a District Court Judge or other judicial officer shall be required. If the offender pays the waiver fee, the matter will be closed in the Ogunquit Police Records system.

If the offender chooses not to pay the waiver fine, s/he shall appear in court on the specified date to answer for the ordinance violation. If the offender is found by the court to have committed the offense, the Town shall seek the full amount of the applicable fine amount, and shall be entitled to recover its costs of prosecution, including court costs and attorney's fees.

Section 107. Conflict with Other Regulations.

Where a conflict exists between any of the provisions of this Ordinance and any other applicable regulations, the more stringent provision shall govern and prevail.

Section 108. Severability

In the event that any section, subsection or any portion of this Ordinance shall be declared by any court of competent jurisdiction to be invalid for any reason, such decision shall not be deemed to effect the validity of any other section, subsection or other portion of this Ordinance; to this end, the provisions of this Ordinance are hereby declared to be severable.

Section 109. Effective Date

Notwithstanding the provisions of 1 M.R.S.A. Section 302 or any other law to the contrary, this Ordinance shall apply to any applications for permits or approvals required under the prior provisions of Title XVII or any other ordinance or code that were not pending before any officer, board, or agency of the Town as of December 6, 2016.

Unfinished Business

Title XVII (Private Use Helicopters) is hereby repealed and replaced with the following language:

Title XVII
Helicopter Ordinance

Section 101. Purpose

The purpose of this Ordinance is to restrict the landing of helicopters within the incorporated boundaries of the Town of Ogunquit.

Section 102. Definitions

102.01 Helicopter.

An aircraft whose lift is derived from the aerodynamic forces acting on one or more powered rotors turning about substantially vertical axes.

1022.02 Person.

Any Helicopter pilot, helicopter passenger, helicopter owner, or any other individual responsible for a helicopter landing and/or take-off within the incorporated boundaries of the Town of Ogunquit.

Section 103. Landing of Helicopters Prohibited.

No area within the incorporated boundaries of the Town of Ogunquit shall be used for the landing of helicopters except as provided in Section 104 of this Ordinance.

Section 104. Emergency Landings by Specified Agencies

Military, Coast Guard or law enforcement landings or takeoffs may occur at any time for emergency purposes at specified locations, with appropriate notification to the Fire and Police Departments. Use of helicopters for medical emergency purposes may also occur with prior notification to the Fire and Police Departments. Such landings shall be on an emergency basis only. Helicopter landings and takeoffs associated with public safety training exercises shall be allowed anywhere with prior notification to the Police and Fire Departments.

An exception may be made for the Governor of Maine, with prior notification of the Fire and Police Departments.

Section 105. Violations

Any person who violates any provision of this ordinance shall be subject to a civil penalty of five thousand dollars ($5,000.00). Each day a violation continues to exist and each individual landing shall constitute a separate offense. A Uniform Summons and Complaint shall be issued for any violation of this Ordinance.

Section 106. Waiver/Payment of Fines

Waiver/Payment of Fines: Any person charged with a violation of this section, shall be allowed to pay a waiver fee of $2,500 to the Town in satisfaction of the violation. Such amount must be paid within twenty (20) days of issuance of the Uniform Summons and Complaint. If the waiver fine is paid, no appearance before a District Court Judge or other judicial officer shall be required. If the offender pays the waiver fee, the matter will be closed in the Ogunquit Police Records system.

If the offender chooses not to pay the waiver fine, s/he shall appear in court on the specified date to answer for the ordinance violation. If the offender is found by the court to have committed the offense, the Town shall seek the full amount of the applicable fine amount, and shall be entitled to recover its costs of prosecution, including court costs and attorney's fees.

Section 107. Conflict with Other Regulations.

Where a conflict exists between any of the provisions of this Ordinance and any other applicable regulations, the more stringent provision shall govern and prevail.

Section 108. Severability

In the event that any section, subsection or any portion of this Ordinance shall be declared by any court of competent jurisdiction to be invalid for any reason, such decision shall not be deemed to effect the validity of any other section, subsection or other portion of this Ordinance; to this end, the provisions of this Ordinance are hereby declared to be severable.

Section 109. Effective Date

Notwithstanding the provisions of 1 M.R.S.A. Section 302 or any other law to the contrary, this Ordinance shall apply to any applications for permits or approvals required under the prior provisions of Title XVII or any other ordinance or code that were not pending before any officer, board, or agency of the Town as of December 6, 2016.

OGUNQUIT
Beautiful Place by the Sea

MUNICIPAL OFFICES
23 SCHOOL STREET • P.O. BOX 875
OGUNQUIT, MAINE 03907-0875
(207) 646-5139 General Offices
(207) 646-9326 Land Use
(207) 646-9546 Town Clerk
E-mail: townofogt@maine.rr.com

March 14, 2017

To the Town of Ogunquit Select Board,

re: Proposed amendments to the Ogunquit Zoning Ordinance.

On March 13, 2017 the Ogunquit Planning Board unanimously voted to submit the attached proposed Zoning Ordinance Amendments to you, along with a request that said amendments be presented to the voters at the June 13, 2017 Town Meeting.

These proposed amendments were discussed by the Planning Board on:

* February 27, 2017 and March 13, 2017 at Public Hearings which were open for public input. (Notice of the Public Hearings was posted at four locations in Ogunquit – Town Hall, U.S. Post Office, Town of Ogunquit Website, and WOGT on January 10, 2017; and notice was published in the Portland Press Herald on January 23, 2017, January 30, 2017, and February 17, 2017.

The Planning Board hereby respectfully requests that the proposed, enclosed amendments to the Ogunquit Zoning Ordinance be included on the warrant for the June 13, 2017 Town Meeting.

Respectfully,

Steve Wilkos

Steve Wilkos
Planning Board Chair

pc: Acting Town Manager (w/ enclosures)
Christine Murphy, Ogunquit Town Clerk (w/ enclosures)

OGUNQUIT
Beautiful Place by the Sea

MUNICIPAL OFFICES
23 SCHOOL STREET • P.O. BOX 875
OGUNQUIT, MAINE 03907-0875
(207) 646-5139 General Offices
(207) 646-9326 Land Use
(207) 646-9546 Town Clerk
E-mail: townofogt@maine.rr.com

OGUNQUIT PLANNING BOARD
ORDINANCE AMENDMENT
PUBLIC HEARINGS

February 27 and March 13, 2017
6:00 p.m. on both nights
DUNAWAY CENTER AUDITORIUM

The Ogunquit Planning Board will hold three Public Hearings at the above dates, times, and location regarding the following proposed Zoning Ordinance amendments:

Article 2 – Definitions – "Bureau" and "Forest Management Activities"

Table 702.1 – Land Uses for "Forest Management Activities" and "Timber Harvesting", and associated notation regarding "Reviewing Authority"

Article 9.21 – Forest Management Activities.

[redacted]

Copies of the proposed Ordinance Amendments are available on the Town of Ogunquit Website (www.townofogunquit.org), and are posted in the Dunaway Center and the Ogunquit Post Office.
Do not hesitate to call the Land Use Office at Tel. 207 646-9326, or visit us at 23 School Street if you have any questions.

Posted: January 10, 2017 and February 14, 2017 - Dunaway Center / Post Office/ WOGT/Town of Ogunquit Website.
Published: January 23, 2017 and January 30, 2017 in the Portland Press Herald and February 17, 2017.

Article 2 - Definitions
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Bureau (as referred to in Shoreland Zoning provisions)

State of Maine Department of ~~Conservation's Bureau of Forestry~~ Maine Forest Service ****

Article 2 - Definitions
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Forest management activities

**** other similar or associated activities, ~~exclusive of~~ timber harvesting and the construction, creation or maintenance of roads. ****

Table 702.1 Land Uses Permitted in Zoning Districts
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Land Uses	OFR	RD	RR1	RR2	DB	GB1	GB2	LB	F	Shoreland Zones					
										SLR	SLC	SG1	SG2	SP	RP
Forest Management Activities	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ C	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS	~~A~~ MFS

Table 702.1 Land Uses Permitted in Zoning Districts
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Reviewing Authority
MFS ~~BFP-~~ ~~Permitted use with permit from the~~ Contact Maine Forest Service
~~Bureau of Forest Protection~~

Table 702.1 Land Uses Permitted in Zoning Districts
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Table 702.1 – Timber Harvesting

~~Timber harvesting*~~	~~C~~	~~C~~	~~C~~	~~C~~	~~NP~~	~~NP~~	~~NP~~	~~NP~~	~~C~~	~~BFP~~	~~NP~~	~~NP~~	~~NP~~	~~BFP~~	~~BFP~~

Article 9.21 Forest Management Activities
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Article 9.21 – Forest Management Activities:

FOREST MANAGEMENT ACTIVITIES ~~Timber Harvesting Outside of the Shoreland Zone~~.

Forest management activities ~~Timber harvesting operations~~ outside of the Shoreland Zone shall meet the following standards:

~~A. Outside of the Shoreland or Resource Protection Districts, no permit is required for timber harvesting involving the cutting and removal of up to 10 cords of wood for personal use in any calendar year. Any other timber harvesting shall either require a permit, or shall not be permitted, as indicated in Table 702.1.~~

~~B. Within the Shoreland and Resource Protection Districts, the provisions of section 9.15.L, of this Ordinance, as amended by section 1.8.C, shall apply to any timber harvesting.~~

~~C. No slash or other debris shall remain on the ground within the right-of-way or within a distance of 50 feet from the nearest edge of the right-of-way of any public road for more than 15 days after accumulation.~~

~~D. No slash or other debris shall remain on the ground within a distance of 25 feet from the boundary of land of another for more than 15 days after accumulation.~~

~~E. No timber harvesting operations or stockpiling will take place in the Town right-of-way.~~

~~F~~A. Within the public right-of-way of any new or proposed entrance onto a public way a culvert approved by the Road Commissioner may be required to ensure that the natural flow of drainage water will not be interrupted and to protect the shoulder of the public road.

~~G~~B. Where yarding and loading operations are conducted within 50 feet of the right-of-way, all debris remaining after such operations shall be removed and the ground restored to its original contour.

C. Notification must be made to the Maine Forest Service by the owner if applicable.

D. Whenever provisions of this ordinance are less stringent than the corresponding provisions of applicable federal, state, or municipal law or regulations, the more stringent provisions apply.

~~J. The timber harvester shall conduct the operations in such a way to minimize soil erosion and sedimentation of surface waters. Operations shall conform to guidelines outlined in the book, Best Management Practices for Forestry: Protecting Maine's Water Quality, 2004, prepared by the Maine Forest Service.~~

~~K. Timber harvesting shall conform to all applicable state laws and regulations, unless local ordinances are more restrictive.~~

Article 2 - Definitions
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Article 2 – Definitions:

Vending or Buyer Operated Retail Device

...pay telephones, and automated multispace parking meters, are exempted from this definition, and therefore are not regulated by section 9.19.

Article 2 - Definitions
An Ordinance to Amend the Ogunquit Zoning Ordinance

(Note: Language proposed to be inserted is indicated by underlining. Language proposed to be removed is indicated by a ~~strikeout line~~. All other portions of the ordinance are proposed to remain unchanged. The symbol "* * * * *" indicates that a portion of the ordinance, which is not proposed to be changed, is not shown, in order to save space.)

Article 8.7.D and E - Lighting

D. All lighting shall be steady and not contain any intermittent or flashing light source, excluding traffic control devices.

E. These guidelines shall apply to all residential and non-residential properties.

New Business

MEMO

To: Mark O'Brien, Acting Town Manager

From: John Quartararo, Treasurer

Re: Audit Service RFP

The Town issued an RFP for audit services on March 2, 2017. The RFP was posted to the Town's website and circulated by email and US Postal Service to 5 potentials bidders. One firm declined to bid and another firm submitted a request to participate.

The RFP closed at 2:00 pm on Wednesday, March 29, 2017 at which time the three proposals received were opened at a public opening. No one from the public attended the bid opening.

The apparent lower bidder was RHR Smith & Company, Buxton, ME - $10,000 and 117 billable hours.

The other two respondents were:

Smith & Associates, Yarmouth, ME - $11,600 and 107 billable hours; and

Ron L. Beaulieu & Company, Portland - $12,000 and 226 billable hours

Smith and Associates has been the Ogunquit's auditor for at least 15 years.

After reviewing the bid narrative and checking with two of RHR Smith's references (Towns of Kennebunk and Wells), I recommend that the Select Board award the audit services contract for a three year term with an option for 2 one-year extensions at the Town's option of RHR Smith & Company, Buxton, ME.

The reference have been using RHR Smith for approximately 15 years each, although Well did go to RFP twice during the time period and each time RHR Smith won the bid. Both Finance Directors spoke very highly of the quality and timeliness of the work performed; they both strong recommended the use of this firm.

TOWN OF OGUNQUIT
PROPOSALS IN RESPONSE TO AUDIT RFP BY RESPONDANT
MARCH 30, 2017

Firm	Servicer	Per Hour	Hours	RHR Smith Hours	RHR Smith Cost	R Bealieu Hours	R Bealieu Cost	Smith & Assoc Hours	Smith & Assoc Cost
RHR Smith	Engagement Partner	$ 125.00	11	11	$ 1,375.00				
RHR Smith	Senior Accountant	100.00	63	63	6,300.00				
RHR Smith	Staff Accountant	85.00	43	43	3,655.00				
RHR Smith	Other - Discount				(1,330.00)				
				117	$ 10,000.00				
Ron Bealieu	Principal	100.00	35			35.00	$ 3,500.00		
Ron Bealieu	Supervisor	57.00	74			74.00	4,218.00		
Ron Bealieu	Staff Auditor	38.00	105			105.00	3,990.00		
Ron Bealieu	Clerical	25.00	12			12.00	300.00		
Ron Bealieu	Other - Discount						(8.00)		
						226.00	12,000.00		
Smith & Assoc	Lead Shareholder	150.00	16					16.00	$ 2,400.00
Smith & Assoc	Audit Manager	100.00	75					75.00	7,500.00
Smith & Assoc	Staff Auditor(Jr Shareholder)	87.50	16					16.00	1,400.00
Smith & Assoc	Other - Incidentals								300.00
								107.00	$ 11,600.00
	Total Bid Price			**117.00**	**$ 10,000.00**	**226.00**	**$ 12,000.00**	**107.00**	**$ 11,600.00**
	Est All-In Per Hour Cost				**$ 85.47**		**$ 53.10**		**$ 108.41**

PROPOSAL FOR

FINANCIAL STATEMENT AUDIT

TOWN OF OGUNQUIT

SUBMITTED BY:

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
3 OLD ORCHARD ROAD
BUXTON, MAINE 04093
RONALD H. R. SMITH, MANAGING PRINCIPAL
MARCH 29, 2017

(207) 929-4606 or (800) 300-7708

CONTACT:

RONALD H. R. SMITH, CPA, CFE

www.rhrsmith.com

TABLE OF CONTENTS

LETTER OF TRANSMITTAL 1

TECHNICAL PROPOSAL 2
- Independence and Quality Assurance 2
- Licensing 2
- History 2
- Organization Size and Structure 2
- Firm Experience 3
- Contracted Services 3
- Desk Reviews 3
- Quality Control Reviews 3
- Peer Review Letter 4
- Audit Team 5
- Staff Reassignment 5
- Professional Organizations 5
- Continuing Education 6
- Similar Engagements and References 6
- Audit Segmentation 7
- Overall Technical Approach 8
- Sampling Technique 8
- Scope of Work 8
- Engagement Outline 9
- Audit Schedule 10
- Identification of Anticipated Potential Audit Problems 11
- Contract Forms 11
- Expansion of Audit Work Provisions 11

COST PROPOSAL 12
- Estimate of Hours 12
- Pricing 12
- Other Services 12
- Service Capabilities 13
- Dollar Cost Bid (Appendix A) 14

ATTACHMENTS 15
- Resumes 15
- Sample Engagement Letter 19
- Client List 25

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

March 29, 2017

Mr. John Quartararo, Treasurer
Town of Ogunquit
23 School St.
P.O. Box 875
Ogunquit, Maine 03907

Dear Mr. Quartararo:

Thank you for giving us the opportunity to submit the following proposal to perform the audit for the Town of Ogunquit. Information you requested about our firm and the services we provide is enclosed.

We propose to audit the financial statements of the Town of Ogunquit for the fiscal years ending June 30, 2017, June 30, 2018 and June 30, 2019. We will conduct the audits in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, *Government Auditing Standards*, issued by the Comptroller General of the United States, *Maine Uniform Accounting and Auditing Practices for Community Agencies*, the Single Audit Act Amendments of 1996 (if applicable), the provisions of the Uniform Guidance, and other auditing standards applicable to state and local governments.

This proposal is a firm and irrevocable offer for the contract term and we are committed to work within the time period and standards as outlined in this proposal.

RHR Smith & Company specializes in governmental audits, serving municipal, county and tribal governments, as well as schools, housing authorities, sewer and water utilities, and nonprofit corporations with a high concentration of these audits in Maine and Vermont. Our unique and innovative approach allows us to build client relationships based on a shared understanding of your entire organization and its needs. We take the time to get to know our clients, making the audit report an important part of organizational education and improvement. Selecting RHR Smith & Company as your independent auditing firm gives you access to talented, experienced professionals who will meet all your audit and accounting needs and become valuable resources to the Town of Ogunquit.

Please do not hesitate to call if you have any questions about this proposal and our services. I can be reached at the office in Buxton at (207) 929-4606. We welcome the opportunity to meet with you and your staff.

Very Best,

Ronald H. R. Smith, CPA, CFE
Managing Principal

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Independence and Quality Assurance

Our firm adheres to the most rigid standards, including those of the U.S. Government Accountability Office, in ensuring independence and avoiding any real or apparent conflict of interest. We have policies outlining detailed processes for making determinations regarding independence, and conduct extensive training in making those determinations. Staff reviews all firm engagements periodically to evaluate the potential for conflict and provides statements regarding any prior or current relationships with clients.

As to this engagement, we are independent from the Town of Ogunquit. No professional relationship exists between our firm and employees or agencies affiliated with the Town of Ogunquit.

Licensing

The firm is registered in the State of Maine, its Managing Principal, Ronald H. R. Smith, CPA, CFE, is licensed in Maine, and all personnel are duly authorized to practice in the State of Maine according to applicable state statutes.

Our firm employs six Certified Public Accountants, and three Masters level accountants. License numbers are provided for each CPA assigned to this audit team as part of their biographical information.

History

The firm of RHR Smith & Company, Certified Public Accountants was formed by Ronald H. R. Smith in 1997. Since August of 2001, Ronald has been the sole shareholder of the Company until July of 2016 when 6 new Shareholders were admitted. It is a Maine based firm headquartered in Buxton and holds its license to practice in the States of Maine, New Hampshire, Vermont and Massachusetts. Together, all the Shareholders and staff of the company have over 200 years combined experience providing professionals accounting, auditing, computer consulting, and other internal control and financial services.

Organizational Size and Structure

The firm is a professional corporation. Audit opinions are prepared and issued by Ronald H. R. Smith, CPA, CFE, Christina M. Smith, CPA, Bruce R. Nadeau, CPA, Charemon A. Davis, CPA, Greg Chabot, CPA, MBA and Julie Laplume, CIA, CPA, CFE, CGMA. Professional accounting and auditing experience is provided by a staff of 21 full-time accountants. All of our accountants are dedicated solely for our governmental auditing practice which makes us able to handle not only audit matters but complexed accounting or industry matters which may need to be understood during the relationship. These accountants are available 12 months a year and that is all that they specialize in. We are comprised of auditors, former government finance directors, former government school business managers, and other former seasoned government fiscal leaders. These 21 individuals pride and commit themselves to the governmental industry. The firm also has a dedicated tax practice comprised of 2 professionals to provide tax consultation, tax preparation, tax advice in all areas of taxation, and tax accounting service.

Firm Experience

RHR Smith & Company currently conducts over 290 audits for government and nonprofit clients. All audit work is overseen by the Managing Principal, Ronald H. R. Smith, CPA, CFE. The audit and client types are profiled below for audits performed during our fiscal year ending September 30, 2014:

AUDIT TYPE	Number
GAAS	161
GAS (Yellow Book)	37
Single Audit	49
ERISA	1
Compilation & Review	7

CLIENT TYPE	Number
Governmental	166
School Districts	54
Nonprofits	22
Utilities	9
Other	4

We assist three of our clients in preparing CAFR reports, and one of our CPAs serves on the CAFR review team.

A list of all our governmental clients is included in this document.

Contracted Services

Only employees of RHR Smith & Company will be assigned to work on the Town of Ogunquit's audit. We do not utilize any contracted services at this time.

Desk Reviews

The firm has had no federal or state desk reviews or field reviews of its audits during the past three years. None of the employees of the firm are, or have been, the subject of disciplinary action taken or pending with state regulatory bodies or professional organizations.

Quality Control Reviews

As a member requirement of the American Institute of Certified Public Accountants, the firm is enrolled in the Peer Review Program. Under this program, our firm is required to be audited every three years by another firm of similar size that is independent of our firm. Our quality control reviews include reviews of specific government engagements. Our most recent quality control review was performed in 2015 for the year ended September 30, 2014, and is included in this document

The firm of RHR Smith & Company also maintains a very structured internal quality control system designed to meet the standards of the American Institute of Certified Public Accountants.

Peer Review documents are made available for public access on the AICPA website, and the RHR Smith & Company website. Our Quality Control document is available for viewing on our website.

Peer Review Letter

Carleton, Lopez & Wiesman CPA's, Inc.
Certified Public Accountant
91 Montvale Avenue, 1st Floor
Stoneham, MA 02180

(781) 279-7800
FAX (781) 279-2345

Member - American Institute of Certified Public Accountants

Member - MA Society of Certified Public Accountants

System Review Report

May 22, 2015

To the Owner of RHR Smith & Company, CPA's
And the Peer Review Committee of the
New England Peer Review

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPA's (the firm) in effect for the year ended September 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a 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 and audits of Employee Benefit Plans.

In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPA's in effect for the year ended September 30, 2014, has been suitably designed and complied with to provide the firm 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*.

RHR Smith & Company, CPA's has received a peer review rating of *pass*.

Carleton, Lopez & Wiesman CPA's, Inc.

Audit Team

The team selected to serve the Town of Ogunquit includes four auditors with a range of 13 to 36 years of audit experience. The following table lists all professional staff assigned to this audit, and outlines their responsibilities and experience. The audit team's resumes have been provided in the attachment section of the proposal.

NAME	TITLE	YEARS EXPERIENCE	ROLE & RESPONSIBILITY
Ronald H. R. Smith, CPA, CFE.	Managing Principal	27	*Engagement Partner:* Oversees audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed.
Ronald has been the Managing Principal with the firm for 20 years and is the Engagement Partner for all audits. He has 25 + years of auditing governmental entities. Ron is also a certified Fraud Examiner.			
Greg J. Chabot, CPA, MBA	Principal/Audit Director	25	*Audit Supervisor:* Coordinates engagement staff, plans audit including type and level of test work, coordinates field work, assesses need for accounting work to be audit-ready, and coordinates financial statement preparation.
Greg has been employed by the firm for 3 years and is part of the firm's Quality Control team. He has 25 + years of auditing governmental entities.			
Bruce R. Nadeau, CPA	Senior Accountant/ Audit Manager	36	*Audit Manager:* Implements work plan, supervises and reviews field work, coordinates with client, conducts test of controls
Bruce has been with the firm for 9 years and has over 30 + years of experience with municipal auditing, the Maine State Department of Audit, and the Maine State Bureau of General Services.			
Christopher Backman, MBA	Principal/Audit Director	13	*Audit Manager:* Implements work plan, supervises and reviews field work, coordinates with client, conducts test of controls
Christopher has been employed with the firm for 14 years and had over 15 + years of auditing governmental entities.			

Staff Reassignment

At RHR Smith & Company, we are proud of the experience and longevity of our employees and take our commitment to audit quality and continuity seriously. We rarely find it necessary to reassign team members during an engagement. If we conduct your audit for several years, we may change members of the audit team to ensure independence and quality control. Any staff changes made during an audit are discussed with client management, and should be approved in writing by the client.

Professional Organizations

All professional personnel are members of the American Institute of Certified Public Accountants, and the Maine Society of Certified Public Accountants. Ronald H. R. Smith, CPA, CFE, is also a member of the Association of Certified Fraud Examiners.

Continuing Education

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office, and State of Maine Board of Accountancy. The Engagement Partner is responsible for ensuring that all personnel assigned to the Town's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Similar Engagements and References

Audited Entity	**City of Bath**
Scope	Yellow Book, Basic financial statements including government-wide financial statements, (governmental and business-type activities), fund financial statements, and notes to the financial statements.
Engagement Partner	Ronald H. R. Smith, CPA, CFE
Total Hours	182
Date	June 30, 2016
Contact	Juli Millett, Finance Director, (207) 443-8338
Audited Entity	**Town of Wells**
Scope	Yellow Book, Basic financial statements including government-wide financial statements, (governmental and business-type activities), fund financial statements, and notes to the financial statements.
Engagement Partner	Ronald H. R. Smith, CPA, CFE
Total Hours	182
Date	June 30, 2016
Contact	Jodie Sanborn, Finance Director, (207) 646-5113
Audited Entity	**Town of Camden**
Scope	Yellow Book, Basic financial statements including government-wide financial statements, (governmental and business-type activities), fund financial statements, and notes to the financial statements.
Engagement Partner	Ronald H. R. Smith, CPA, CFE
Total Hours	130
Date	June 30, 2016
Contact	Virginia Lindsey, Finance Director, (207) 236-3353
Audited Entity	**Town of Harpswell**
Scope	Basic Audit, Basic financial statements including government-wide financial statements, (governmental and business-type activities), fund financial statements, and notes to the financial statements.
Engagement Partner	Ronald H. R. Smith, CPA, CFE
Total Hours	113 (to date)
Date	December 31, 2016
Contact	Marguerite Kelly, Treasurer, (207) 833-5771

Audited Entity	Town of Kennebunk
Scope	Yellow Book, Basic financial statements including government-wide financial statements, (governmental and business-type activities), fund financial statements, and notes to the financial statements.
Engagement Partner	Ronald H. R. Smith, CPA, CFE
Total Hours	112
Date	June 30, 2016
Contact	Joel Downs, Finance Director, (207) 985-2102

Audit Segmentation

	Field	Work performed	Staff Responsible	Est. Hours: Audit
Preliminary	No	Request certain reports and questionnaires, analyze info in order to refine audit plan and approach and plan staff assignments.	Engagement Partner, Engagement Supervisor, Audit Specialist.	7
Interim Field Work	Yes	Entrance interview; Understand client operations, internal controls, perform tests, identify and resolve potential issues before field work, such as ensuring trial balances agree with general ledger, and information provided by various systems is reconciled; review all aspects of operations; conduct progress conferences.	Engagement Partner, Engagement Supervisor, Audit Managers, Audit Specialists	20
Post-Interim	No	Review prelim info, work with client, give list of things to be prepared, address comments, questions or concerns that the client may have, assist in any prep for field work; Determine audit readiness	Engagement Partner, Engagement Manager, Audit Managers, Audit Specialists	7
Field Work	Yes	Financial statement substantiation, tests of controls, grants, and regulatory compliance, progress reporting conferences, exit interview	Engagement Partner, Engagement Manager, Audit Managers, Audit Specialists	65
Post-Field Work	No	Audit Reports, Single Audit and MAAP Reports, Management Letter	Engagement Partner, Engagement Supervisor	11
Follow up and consultation	as needed	Any follow up meetings with client management, government, or public meetings, ongoing consultation related to audit	Engagement Partner, Engagement Supervisor	7
Total				117

Overall Technical Approach

The audit will employ techniques to provide evidence to substantiate the Town's financial statement assertions. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

The firm uses PPC audit programs to direct and document the audit. These programs are very extensive, and are selected based on materiality factors.

Financial statements and schedules will be prepared from the Town's internal financial statements as of June 30. The financial statements will be presented in accordance with generally accepted accounting principles. All required footnote disclosures will also be included.

Sampling Technique

Audit sampling will be in accordance with the American Institute of Certified Public Accountants Audit and Accounting Guide-Audit Sampling. Audit sampling will be utilized where it will be the most efficient and effective audit tool in the circumstance.

Three phases of audit sampling will be performed: planning, selection and evaluation. The actual selection process will include random, systematic, and haphazard selection.

Scope of Work:

Engagement Summary

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. We will also perform and report on any other procedures necessary to comply with the Single Audit Act Amendments of 1996 (if applicable) and the provisions of the Uniform Guidance. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables

and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions.

Our audit will include obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements.

An audit is not designed to provide assurance on internal controls or legal and regulatory compliance or to identify deficiencies in those controls and compliance. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements. We use a risk-based approach to determine which laws and regulations to test, which includes the use of interactive audit software which allows us to design our field work and tests based on individual client structure, individual needs, and real time information as we progress. This Program's ability to adjust audit designs will indicate additional test work that may be needed based on level of risk.

We will express an opinion on the fair presentation of the Town's basic financial statements taken as a while and supporting schedule, in conformity with generally accepted accounting principles and procedures applicable to governmental and nonprofit organizations.

In connection with the examination of the records and financial statements, we will review the system of internal control, operating procedures, and compliance with the budgetary and legal requirements by the Town. The review of the internal controls will include an annual review of the related processing controls within the Town's operations, to include developing an understanding of policies involving security, documentation, controls and data retention, and testing adherence to those policies. The approach we use includes staff interviews, and completing and examining questionnaires.

The Engagement Partner, Audit Supervisor and Audit Manager are available to coordinate with Management regarding scheduling and planning the audit, understanding the control environment , and discussing any management issues that may arise during the audit. The auditor will issue a letter to Management listing problem areas and suggested improvements. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations.

Engagement Outline

The engagement will include the following:

1. Audit plans developed and reviewed with the Treasurer and appointed staff, and cognizant federal agencies if necessary.

2. Audits of the Town's basic financial statements in accordance with *Generally Accepted Auditing Standards* (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the general Accounting Office, the Single Audit Act Amendments of 1996 (if applicable), the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.

3. Audits of the Town's departments, individual funds and component units.

4. Entrance, exit and progress conferences. The engagement partner, audit supervisor and/or audit manager will conduct all required conferences with the Treasurer and other town officials and will be available to attend public meetings at which the audit report may be discussed.

5. Preparation of financial statements and required supporting schedules. Assistance with review and update of fixed assets calculations. Assist with GASB 68 compliance, and the implantation of future GASB statements.

6. Meet and review of financial statements with the Town's Manager and Town Treasurer after the draft has been proofed by the Town.

7. At the conclusion of the Audit meet with the Board of Selectmen at one of their regular meetings to discuss the results of the audit and review any findings and/or recommendations included in the Management Letter.

Audit Schedule

1. *Preliminary Work*: Preliminary audit work and audit planning and interim work will be conducted during the months of May through June, based on discussions with Management at an entrance conference conducted at the onset of the engagement.

2. *Planning:* An audit plan will be provided at a progress conference with Management after the interim work is completed and before field work begins. A list of schedules to be prepared by the Town of Ogunquit will be provided.

3. *Field Work*: Field work will be completed by August 31.

4. *Audit*: An entrance conference with key personnel to commerce year-end audit work will be conducted as soon as possible after the execution of the contract. The Treasury personnel shall prepare trial balances and all required supplemental schedules by the first week of August, and will make recommendations, revisions and suggestions on the draft reports within 10 business days of receiving them.

5. *Audited Basic Financial Statement Package*

   The auditor shall provide all recommendations, revisions and suggestion for improvement to the Treasurer by September 15.

Draft set of financial statements and adjusting entries available for review by the Treasurer by September 30.

Eight (8) signed and bound copies including independent auditors' report and basic financial statements with all the above mentioned reports for the Town, Single Audit (if applicable) and all reports required by *Government Auditing Standards* delivered no later than October 31. One (1) electronic (PDF) copy of all auditor's report or financial statements. Extra copies will be provided for cognizant government agencies.

6. *Management Letter*

A detailed letter listing items which go beyond the entity's internal control structure. These items deal with operational and administrative efficiencies and other items of perceived benefit to the Town. A draft of the letter will be presented at the exit interview to be held at a mutually acceptable date after the Town's receipt of the draft report. Eight (8) hard copies and one (1) electronic copy will be provided no later than October 31.

Identification of Anticipated Potential Audit Problems

Based on the description of the entity in the RFP and our knowledge of, and experience auditing, Town operations, we do not anticipate any audit problems.

Contract Forms

The firm will provide a standard engagement letter for review and signature prior to each audit year. A sample engagement letter is provided in the attachment section of this proposal.

Expansion of Audit Work Provisions

As a result of this engagement, you may request that we perform additional services not addressed in this engagement letter that may go beyond the scope of our audit. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

PROPOSED FEE

Estimate of Hours

STAFF	RATE	PREPARATION OF FINANCIAL STATEMENTS/ SCHEDULES	AUDIT OF FINANCIAL STATEMENTS	TOTAL HOURS	COST
Engagement Partner	$125	4	7	11	$1,375
Senior Accountants	$100	8	55	63	$6,300
Staff Accountants	$85	3	40	43	3,655
TOTAL Hours/Fees				117	$11,330
Less New Client Incentive Discount					($1,130)
Audit Fee					$10,200

Pricing

Price for Annual Audit will not exceed: $10,200

This price is in effect for three years.

Our price includes travel and all out of pocket expenses related to the audit, and all client communications related to the audit.

Other Services

Hourly rates for accounting services beyond the scope of the audit through non-attest engagements:

- Management Advisory and Consulting: $125 to $150 (Principal)
- Accounting Services: $100 to $125

Hourly rates are based on the level of expertise required and are subject to change.

Service Capabilities

The firm specializes in the area of governmental and nonprofit accounting and auditing. Within this field, the following services are provided:

- Reporting on financial statements in three capacities:
  - Audit
  - Review
  - Compilation
- Compliance auditing to meet federal and state requirements.
- Preparation of financial statements.
- Accounting system design.
- Internal control system design.
- Electronic data processing system study, including assistance in implementation.
- Assistance in budgeting procedures, forecasts, and cash flow analysis.
- Tax and bond anticipation requests.
- Lease and bargain purchase financing.
- IRS Section 125 plan design and implementation.
- Assistance and preparation of GFOA Comprehensive Annual Financial Report.
- Other non-attest accounting and consulting services.
- Free client training workshops.

Appendix A

July 1, 2016 to June 30, 2017 -- Dollar Cost Bid

The undersigned proposes to provide the Town of Ogunquit, Maine with an independent audit of its financial accounts and records as specified in its proposal.

The undersigned certifies that he/she is entitled to represent the firm, is empowered to submit the bid, and is authorized to sign a contract agreement with the Town.

The undersigned proposes to accept as full payment the following sums:

Fixed unit price and per hour rates are to be held constant throughout the full term of any resulting contract and any successive years' audits although the actual billable hours may vary by year.

For each position title please provide:	Engagment Partner	Senior Accountants	Staff Accountants
Per hour cost	$125	$100	$85
Number of hours	11	63	43
Cost by position	$1,375	$6,300	$3,655

Total Cost of Staff $11,330 minus discount of $1,130 $ $10,200 Not To Exceed Audit Fee.

Other costs, please itemize

Defined measurable unit for each cost

Unit price

Cost by measurable unit

Total of Other Costs: $ $0.00

Total All Inclusive Not to Exceed Price for FY 2017 audit: $ $10,200

(Bidders should include as many additional pages as are necessary to provide a full response to this portion of the proposal).

Firm: RHR Smith & Company

Complete Address: 3 Old Orchard Rd., Buxton, ME 04093

Telephone Number: (207) 929-4606

Email Address: rsmith@rhrsmith.com

Signed by (printed name): Ronald H. R. Smith, CPA, CFE

Title: Managing Principal

Signature:

RHR SMITH & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

RESUMES

RONALD H. R. SMITH, CPA, CFE

NORTH YARMOUTH, MAINE

MANAGING PRINCIPAL

SUMMARY

Twenty-seven years of public accounting experience. Specific expertise in the auditing, computer consulting, internal control testing, and other numerous financial tasks of governmental and nonprofit clients.

PROFESSIONAL HISTORY

1997 – Managing Principal, RHR Smith & Company, Certified Public Accountants.
1989 - Senior Audit and Accounting Manager with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine.

EDUCATION

1988 B.S. degree in Accounting, Saint Joseph's College, Standish, Maine.

CONTINUING EDUCATION

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number CP 2285.
Certified Public Accountant – State of Vermont Certificate Number 001.0002033.
Certified Fraud Examiner – Credential Number 158186.

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants.
- Member of the American Institute of Certified Public Accountants.
- Member of the Association of Certified Fraud Examiners.
- Member of the GAO Yellow Book Council.

GREG CHABOT, CPA, MBA

BIDDEFORD, MAINE

PRINCIPAL/ AUDIT DIRECTOR

SUMMARY

Twenty-five years of public accounting experience specializing in governmental auditing. Specific expertise in the auditing, computer consulting, internal control testing, and numerous other financial tasks of governmental clients.

PROFESSIONAL HISTORY

2014	Principal and Audit Director, RHR Smith & Company, Certified Public Accountants, Buxton, Maine.
2002 - 2014	Partner, Runyon Kersteen Ouellette, CPAs, South Portland, Maine.
1991 – 2002	Senior Accountant, Runyon Kersteen Ouellette, CPAs, South Portland, Maine.

EDUCATION

1993 Masters in Business Administration, University of Maine, Orono.
1990 B.S. degree in Business Administration, University of Maine, Orono.

CONTINUING EDUCATION

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number 2194.

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants.
- Member of the American Institute of Certified Public Accountants.

BRUCE R. NADEAU, CPA

AUBURN, MAINE

SENIOR ACCOUNTANT/AUDIT MANAGER

SUMMARY

Thirty-six years of public accounting experience, with 25 of those years as an auditor for the State of Maine, Department of Audit. Specific expertise in the auditing, computer consulting, internal control testing, and numerous other financial tasks of governmental clients.

PROFESSIONAL HISTORY

2008	Senior Accountant and Audit Manager, RHR Smith & Company, Certified Public Accountants, Buxton, Maine.
2005 - 2008	Owner of Bruce R. Nadeau, CPA, LLC.
2004 - 2008	Director of Special Projects, State of Maine, Bureau of General Services.
1983 - 2004	Auditor III, State of Maine, Department of Audit. Augusta, Maine.

EDUCATION

1983 B.S. degree in Accounting, University of Southern Maine, Portland, Maine.

CONTINUING EDUCATION

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number 2218.

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants.
- Member of the American Institute of Certified Public Accountants.
- Board Member, Great Falls Credit Union, Lewiston, Maine.
- Board Member, Advocates for Children, Lewiston, Maine.

CHRISTOPHER J. BACKMAN, MBA

BOWDOINHAM, MAINE

PRINCIPAL/AUDIT DIRECTOR

SUMMARY

Thirteen years of public accounting experience. Specific expertise in auditing, computer consulting, internal control testing, accounting and other financial processes related to the needs of governmental and nonprofit clients.

PROFESSIONAL HISTORY

2003	Principal and Audit Director, RHR Smith & Company, Certified Public Accountants.
1991 - 2003	Business Owner, I & R Associates.

EDUCATION

2007 Masters in Business Administration, Thomas College, Waterville, Maine.
1992 B.S. degree in Accounting, St. Michael's College, Winooski, Vermont.

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - Expected to be received in fall of 2017.

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants.
- Member of the American Institute of Certified Public Accountants.

RHR SMITH & COMPANY
Certified Public Accountants

Proven Expertise and Integrity

March 29, 2017

Mr. John Quartararo, Treasurer
Town of Ogunquit
23 School St.
P.O. Box 875
Ogunquit, Maine 03907

Dear Mr. Quartararo:

We are pleased to confirm our understanding of the services we are to provide the Town of Ogunquit for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, any business-type activities, any aggregate discretely presented component units, each major fund, and any aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Ogunquit of and for the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements of the Town of Ogunquit. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Ogunquit RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Ogunquit's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Ogunquit and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Ogunquit's financial statements. Our report will be addressed to the Board of Selectman of the Town of Ogunquit. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Ogunquit is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and

Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Ogunquit's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist the Town of Ogunquit in: preparing draft financial statements that are based on management's chart of accounts and trial balance and any adjusting, correcting, and closing entries that have been approved by management; preparing draft Management's Discussion and Analysis and notes to the financial statements based on information determined and approved by management; maintaining depreciation schedules for which management has determined the method of depreciation, rate of depreciation, and salvage value of the asset, all in conformity with U.S. generally accepted accounting principles, permissible nonattest services under the AICPA Code of Conduct and nonaudit services under *Government Auditing Standards* for attest/audit engagements. These nonaudit services do not constitute an

audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. Management responsibilities for these services are listed below.

We will perform the nonattest/nonaudit services in accordance with applicable professional standards, including the Code of Conduct issued by the American Institute of Certified Public Accountants. These services are limited to the financial statements and depreciation schedule services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to oversight agencies; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of RHR Smith & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RHR Smith & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ronald H.R. Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $10,200, broken down as follows:

June 30, 2017 Audit:	$10,200

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the Town of Ogunquit and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very Best,

RHR Smith & Company

RHR Smith & Company, CPAs
RHRS/17

RESPONSE:

This letter correctly sets forth the understanding of the Town of Ogunquit.

Management signature: _____

Title: _____

Date: _____

SAMPLE

RHR SMITH & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

CLIENT LISTING

SCHOOL DISTRICTS & DEPARTMENTS	Berlin Housing Authority (NH)
Addison Central Supervisory Union (VT)	Berwick, Town of
Addison Northwest Supervisory Union (VT)	Brooks, Town of
Bennington Rutland Supervisory Union (VT)	Brownfield, Town of
Burlington School District (VT)	Bucksport, Town of
Caledonia North Supervisory Union (VT)	Burlington, City of (VT)
Chittenden South Supervisory Union (VT)	Burnham, Town of
Franklin Northeast Supervisory Union (VT)	Bustins Island Village Corporation
Franklin West Supervisory Union (VT)	Buxton, Town of
North Country Supervisory Union (VT)	Camden, Town of
Orleans Central Supervisory Union (VT)	Canton, Town of
Regional School Unit No. 6	Carmel, Town of
Regional School Unit No. 13	Carrabassett Valley Sanitary District
Regional School Unit No. 37	Carrabassett Valley, Town of *
Regional School Unit No. 38	Casco Bay Island Transit District
Regional School Unit No. 44	Casco, Town of
Regional School Unit No. 52	Casco-Naples Transfer Station
Regional School Unit No. 53	Central Penobscot Solid Waste
Regional School Unit No. 55	Chelsea, Town of
Regional School Unit No. 61	Cherryfield, Town of *
Regional School Unit No. 63	Chester, Town of (VT)
Regional School Unit No. 72	Chesterville, Town of
Regional School Unit No. 78	Chittenden County Transportation Authority (VT)
South Burlington School District (VT)	Coplin Plantation *
Southwest Vermont Supervisory Union (VT)	Corinth, Town of
Two Rivers Supervisory Union (VT)	Cornish, Town of
Washington West Supervisory Union (VT)	Cumberland, County of
White River Valley Supervisory Union (VT)	Cutler, Town of *
Windsor Central Supervisory Union (VT)	Denmark, Town of
GOVERNMENTS & GOVERNMENT AGENCIES	Dixfield, Town of
Acton, Town of *	Eastern Slope Airport Authority
Androscoggin, County of	Eliot, Town of
Auburn Housing Authority	Embden, Town of
Baldwin, Town of	Eustis, Town of
Baring Plantation	Fairfield, Town of
Bath, City of	Farmington, Town of
Belgrade, Town of	Ferrisburgh, Town of (VT)
Bellows Falls Village Corporation (VT)	Franklin, County of

***Includes School Department**

Franklin County Unorganized Territories	Morrill, Town of
Freedom, Town of	Mount Vernon, Town of
Fryeburg, Town of	Naples, Town of
Gouldsboro, Town of	New Gloucester
Grand Isle, Town of *	New Sharon, Town of
Gray, Town of	Newcastle, Town of *
Greenville, Town of *	Newry, Town of
Harpswell, Town of	Norridgewock, Town of
Harrington, Town of	North Berwick Sanitary District
Harrison, Town of	North Berwick, Town of
Hartford, Town of	Oakfield, Town of
Hiram, Town of	Old Orchard Beach, Town of
Houlton, Town of	Otisfield, Town of
Howland, Town of	Oxford County Unorganized Territory
Hudson, Town of	Oxford, County of
Industry, Town of	Oxford, Town of
Jay, Town of	Palermo, Town of
Jonesboro, Town of *	Palmyra, Town of
Kennebec, County of	Paris, Town of
Kennebec Valley Regional Waste Corp.	Phillips, Town of
Kennebunk, Town of	Piscataquis, County of
Killington, Town of (VT)	Piscataquis County Unorganized Territories
Kittery, Town of*	Pittsfield, Town of
Lake Region Bulky Waste Facility	Poland, Town of
Lewiston, City of *	Porter, Town of
Limerick, Town of	Readfield, Town of
Lincoln Plantation	Rockingham, Town of (VT)
Lisbon, Town of *	Rome, Town of
Livermore Falls – Jay Sewerage Treatment	Rumford, Town of
Livermore Falls, Town of	Sabattus, Town of
Livermore, Town of	Sandy River Plantation
Madawaska, Town of	Sangerville, Town of
Madison, Town of	Sidney, Town of
Magalloway Plantation	Somerset, County of
Maine Port Authority	Somerset, County of- UT
Manchester Sanitary District	South Berwick Sewer District
Manchester, Town of	South Burlington, City of (VT)
Meddybemps, Town of	Southwest Harbor, Town of
Midcoast Economic Development District	Starks, Town of
Midcoast Solid Waste Corporation	Steuben, Town of
Milbridge, Town of	Stonington Sanitary District
Milford, Town of *	Stonington, Town of
Monroe, Town of	Strong, Town of

***Includes School Department**

Sweden, Town of	Strong Water District
Temple, Town of	**NONPROFIT ORGANIZATIONS**
Topsham Sewer District	Addison Point Specialized Services
Turner, Town of	Androscoggin Valley Council of Governments
Two Bridges Jail Authority	Baxter Academy for Technology and Science
Two Rivers-Ottauquechee Reg. Commission (VT)	Belgrade Regional Conservation Alliance
Union, Town of	Calais Methodist Home, Inc.
Unity Township	Coastal Counties Workforce, Inc.
Unorganized Territories- Maine Dept. of Audit	Cobscook Community Learning Center
Van Buren, Town of	College Guild
Vasselboro Sanitary District	Cornville Regional Charter School
Vasselboro, Town of	Down East R C & D
Vernon, Town of (VT)	Eastern Trails Management District
Waldoboro, Town of	Eastport Non-Profit Housing Corporation
Warren, Town of	Families United
Washington County Council of Governments	Genesis Community Loan Fund
Waterboro, Town of	Grand Chapter of Maine, Order of the Eastern Star
Waterford, Town of	Health Access Network
Wayne, Town of	Home Counselors Inc.
Wells, Town of	Kennebunkport Conservation Trust
Whitneyville, Town of *	Maine Connections Academy
Winn, Town of	Maine Huts & Trails
Winthrop, Town of *	Maine Retired Teachers Association
Wiscasset, Town of *	Mid Maine Homeless Shelters
Woodville, Town of *	Noli-Trpinawzk Corporation
York, County of	Northeastern Vermont Development Association (VT)
TRIBAL GOVERNMENTS	Northern Maine Development Commission
Aquinnah Wampanoag Tribal Housing (MA)	River Valley Healthy Communities Coalition
Aroostook Band of MicMacs	Rural Community Action Ministry
Penobscot Indian Nation	Sacopee Rescue, Inc.
Pleasant Point Housing Authority	Sacopee Valley Health Center
Pleasant Point Passamaquoddy Tribe	Senior Needs Committee of Wells & Ogunquit
UTILITIES	Snow Pond Arts Academy
Alfred Water District	South Buxton Cemetery Association
Canton Water District	Sunrise County Economical Council
Harrison Water District	Syntiro
Jay Village Water District	Washburn-Norlands Living History Center
Livermore Falls Water District	Western Maine Transportation Services, Inc.
Mount Blue Standard Water District	Wreaths Across America
North Jay Water District	
Rangeley Water District	
Rumford Water District	
Sabattus Sanitary & Water District	

***Includes School Department**

TOWN OF OGUNQUIT
2017 – AUDITOR RFP
RESPONSES TO QUESTIONS
MARCH 24, 2017

On page 1 of the audit RFP there is an error.

The due date of March 24, 2017 on that page should read March 29, 2017.

This change conforms to the due date listed on page 11.

Below are questions raised by a potential bidder and the Town's responses to those questions.

How long have your current auditors been doing the audit?
Since at least the period ending December 31, 2002

Why are you considering changing auditors?
The Town bid audit services 6 years ago, and the current auditor won that bid. That 6-year term has expired.

What is the budget for the specified services?
The FY2017 audit services budget is $12,000

What were the total fees charged for the audit last year?
$12,250.00

Were there other services performed? What were they and what were the approximate fees?
There were no other services provided.

Are there any significant changes in your finances this year from last?
No, except I may add two account groups to our funds: Long-Term Debt Account Group and Fixed Asset Account Group.

Are there any significant changes in your finance department this year from last?
No, Treasurer and a ½ person – Deputy Town Clerk/Treasurer

Are any significant changes in either of these expected at this time for the next 5 years?
Over the next 5-years the only potential change would be to move towards the issuance of a CAFR. That possibility is several years down the road.

Are Property Tax Receivable Detail Balances reconciled monthly to the general ledger?
Yes

Assuming that the Town utilizes the Tax module in Munis, is that reconciled to the Town's Balance sheet?
Yes

Are Cash balances reconciled consistently on a monthly basis?
Yes

TOWN OF OGUNQUIT
2017 – AUDITOR RFP
RESPONSES TO QUESTIONS
MARCH 24, 2017

Has there been any turnover in key staff positions?

The last change in the Treasurer was December 2013. The current Deputy Treasurer was hired in November 2015

Does the Town anticipate any difficulties that may occur in the upcoming audit that could delay reporting?

No

Were there any issues or difficulties in the prior year?

No

Were there many audit adjustments?

For 2016 there were three audit adjustments. Two of those were found by the Town and reported to the auditor and the 3rd was the audit adjustment for deferred revenues.

Are there any unusual or complex accounting/auditing issues?

No

What has the Town budgeted for Audit Services?

$12,000

What where the audit fees expended for the June 30, 2016 audit?

$12,250

Does the Town prepare the Management Discussion and Analysis for the Financial Statements?

Both the auditor and the Town prepare the MD&A

Has the Town had any risk assessment and/or internal audits performed recently?

No

Have there been any recent investigations by federal and/or state agencies or allegations of fraud?

Yes, there is a criminal complaint filed by the Wells Police Department against the Town Manager who was placed on administrative leave in August 2015. His criminal case is pending in York District Court.

What, if anything, would you like handled differently by your auditors?

We have been fully satisfied with our current auditor and do not have a wish list for changes, although we are willing to look at options.

Town of Ogunquit
Request for Proposals - Financial Auditing Services
March 1, 2017

I. Introduction

A. General Information:

Town of Ogunquit (Town) invites sealed proposals from qualified firms of certified public accountants to audit its financial statements for fiscal years ending June 30, 2017 through June 30, 2019. These audits are to be performed in accordance with generally accepted auditing standards, and the standards applicable for financial audits contained in *Government Auditing Standards,* issued by the United States Governmental Accountability Office.

The Town's objective is to select the firm best qualified to provide the following:

1. Audit of basic financial statements of the Town;
2. Review of internal controls and a management letter
3. Technical assistance to Town personnel on various accounting and reporting issues; and
4. Technical assistance and advice to Town personnel on specialized financial matters that arise during the contract period.

There is no expressed or implied obligation for the Town to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, one (1) original proposal (so marked), three additional (3) proposal copies and a CD-ROM containing the proposal must be received by mail to Town of Ogunquit, PO Box 875, Ogunquit, ME 03907-0875, or by either overnight delivery or in-person delivery at Town of Ogunquit, 23 School Street, Ogunquit, ME 03907 by 2:00 p.m., March 24, 2017. The Town reserves the right to reject any or all proposals submitted and to waive any informalities that it determines are in the best interests of the Town. There will be a public opening of all bids received at that time. It is the responsibility of the proposer to deliver or to have the proposal delivered timely. Proposals received after the due date and/or the due time will not be opened nor considered.

The RFP, any amendments that may be issued and responses to questions raised will be posted to the Town of Ogunquit website at www.townofogunquit.org, under Bids and Announcements, ***RFP For Audit Services***. All official communications concerning this RFP will be through postings to our website therefore prospective bidders are advised to regularly check the website.

Proposals submitted will be evaluated by the Treasurer and/or a Selection Committee. The Town reserves the right, where it may serve the Town's best interest, to request additional information or

clarifications from Proposers, or to allow corrections of errors or omissions. At the discretion of the Treasurer or the Selection Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Town reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected for the engagement. Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Town and the firm selected.

B. Purpose of this RFP:

This RFP process is undertaken to assure that the Town is receiving the highest quality service and a competitive price. The last time that the Town of Ogunquit bid its audit services, it entered into a six (6) year agreement with Smith & Associates that expired with the completion of the June 30, 2016 audit. There are no quality-of-service issues with Smith and Associates during this period or since the most recent audit work was completed. The FY2016 audited financial statements were presented to and accepted by the Select Board on February 7, 2017 and the report is available on line at www.townofogunquit.org.

C. Right to Reject Proposals:

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract agreement between the Town and the firm selected.

The right is reserved without prejudice to reject any or all proposals, to waive defects or informalities in a proposal or to take any action deemed to be in the best interest of the Town.

D. Term of Engagement:

A three (3) year contract agreement with the option to renew for two (2) additional one (1) year periods is contemplated, subject to recommendation of the Treasurer and/or a Selection Committee and the satisfactory negotiation of terms and approval of the Select Board.

E. Subcontracting:

Should the firm anticipate subcontracting portions of the requested services, that fact, and the name and qualifications of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the contract agreement, no additional subcontracting will be allowed without the express prior written consent of the Town.

F. Contract Form:

Any proposed contract form must be included with the proposal submission. Failure to submit a copy of the contract form will mean that the contract will not be used. The Town reserves the right to refuse to accept or negotiate any portion of the contract form consistent with the terms of submission and the best interest of the Town. In all case, whether a contract form is proposed, the terms of the RFP and the respondent submission will govern the expectations of both parties and the requirements to be met.

II. Description of the Entity

A. Principal Contact:

The auditor's principal contact with the Town will be John Quartararo, Treasurer, who will coordinate the assistance to be provided by the Town to the auditor.

A list of personnel (Appendix B); and a listing of FY 2017 approved General Fund budgets by department (Appendix C) are included.

B. Background Information:

The Town was created by an act of the State Legislature, separating Ogunquit from the Town of Wells July 1, 1980. The Town is overseen by a five member Select Board of Town and a Town Manager. The Select Board members are elected to three year staggered terms, and the Board annual elects its own Chair and Vice-Chair. The Town all powers to enact, amend, or repeal rules, relating to the Town's property, affairs and government, to establish personnel policies and giving effect to any vote of the Town and to authorize the issuance of debt. The Select Board with recommendation of the Budget Review Committee proposes an annual General Fund and Capital Improvements Fund budgets which are approved by the voters at the Annual Town meeting. Additional appropriations may be made at special town meetings. The Town Manager is the administrative head of the Town and responsible to the Board for the administration of the budget, grants and staff.

The Town has a total annual FY 2017 General Fund operating budget of $14,168,378 and approved CIP Projects of $ 1,331,650, including approvals at the Special Town Meeting, Nov. 2016. At June 30, 2016 the Trust Fund had $ 21,234 in funds carried forward, the Special Revenue Fund had $ 242,616 in funds carried forward, the Grant Fund had $ (79,699) and the CIP Fund had $ 169,814 in funds carried forward.

The most recent audit of the Town was for the period of July 1, 2015 to June 30, 2016. A copy of this audit is available at www.townofogunquit.org.

Also a copy of the **2015 Annual Report** is available at www.townofogunquit.org. There is no date set for release of the **2016 Annual Report**, although when it is released this report will be available online at the Town/s website.

C. Fund Structure:

The Town uses the following fund types and accounts groups in its financial report:

Fund Type/Fund Title

- General Fund – Operating Budget, including payments to WellS-Ogunquit Community School District and County of York

- Trust Fund
  1. Ogunquit Performing Arts
  2. Music Center
  3. Dorothea Jacobs Grant

- Special Revenue Fund
  1. Community Cupboard
  2. Employee Contingent
  3. Dog Park
  4. Firefighter Training Facility
  5. Parrot Scholarship
  6. Land Conservation
  7. Marginal Way Beautification
  8. Natural Disaster Emergency Fund
  9. Perpetual Bench Fund
  10. Police Asset Forfeiture
  11. Summer Programs
  12. Unemployment Reserves
  13. Conservation Commission
  14. Shellfish Commission

- Grant Fund
  1. Time-Warner Cable
  2. Department of Environmental Protection
     a. US EPA Section 319 Grant
     b. Coast Community Grant
  3. Maine Department of Transportation – Shore and Harbor Grant

- Capital Improvement Projects Fund – grouped by the funding source and the year of approval
  1. General Fund – Taxation Funded Projects

2. General Fund – Undesignated Fund Balance Projects
3. Bonded Projects

D. Budgetary Basis of Accounting:

The Town prepares its budget on a modified accrual basis with certain exceptions; unencumbered and unexpended appropriations in the General Fund do lapse at year-end. Trust and Special Revenue accounts are not governed by budgetary approvals, and unencumbered and unexpended funds do not lapse at year-end. Grants and CIP funds are governed by their approvals, and unencumbered and unexpended funds do not lapse at year-end but are carried forward until the project is completed or abandoned.

E. State Financial Assistance:

The Town receives the following state funding which is reported in the General Fund as operating revenue:

1. State Revenue Sharing
2. MDOT Local Road Program funds
3. Homestead Reimbursements
4. BETE Reimbursements
5. Tree Growth Reimbursements

F. Pension Plans:

The Town's employees have a choice of either a defined benefit plan through Maine Public Employees Retirement System or a non-match defined contribution 401 plan. Department heads and the Police Lieutenant are also offered a defined contribution 457 plan with the employee matching the town's 3.0% contribution. The Town participates in MPERS Consolidated Participating Local District (PLD) Plan, and both employer and employee contributions rates are established by MPERS.

On July 2016 the Town transferred record keeping responsibility for its 457 and 401(k) plans from The Hartford to ICMA-RC. The Town opened ICMA-RC 401(1) and 457 plans at that time and transferred all of the asset and, liabilities including loans.

The Town and all of its employees contribute Social Security and Medicare taxes

G. Cost Allocation Plan:

The Town does not have a federally accepted indirect cost allocation plan in place and has no plans to develop such a plan.

H. Component Units:

The Town is a not a component unit of any other entity and does not maintain any of its own.

I. Joint Ventures:

The Town does not participate in joint ventures with other governments.

J. Treasurer's Department:

The Treasurer's Department is headed by John Quartararo, Treasurer and includes one additional employee whose title is Deputy Clerk/Deputy Treasurer although the incumbent has not been appoint by the Treasurer as Deputy Treasurer as required by statute. The Town Clerk is the Town's excise agent, therefore the Town Clerk and the Deputy Town Clerk register vehicles, issues marriage license, registered dogs and such other functions as required by law. The Treasurer and Town Clerk share a customer counter and cash drawer.

K. Internal Financial Management Systems:

The Town uses the MUNIS software platform purchased from Tyler Technologies to maintain its general ledger, subsidiary ledgers, accounts payable, cash receipts and accounts and taxes receivable records using the modified accrual basis of accounting. This system became operational in 2007. The Town upgraded to the vehicle registration package in 2014. The Town continues to look at additional program applications including Parking Tickets, Content Manager and Citizen Transparency; although funding must be approved by the Select Board and voters before such programs can be purchased. In December 2016 the Town's MUNIS service was upgraded from version 9.4 to version 11.2. This upgrade has greatly enhanced the Town's ability to gather information and provide it to our auditors.

The Town's network servers, hardware and systems are maintained by the Town's Information Service Director and Customized Computer Design, Kennebunk, Maine

L. Grantee Agencies

The Town of Ogunquit has on-going grant agreements with:

1. Maine Department of Environmental Protection
    a. US EPA – Section 319 Phase I – 2014
    b. US EPA – Section 319 Phase II – 2016

2. Maine Department of Transportation
    a. Small Harbor Improvement Program (SHIP) – 2015
    b. Small Harbor Improvement Program (SHIP) - 2016

3. Maine Department of Agriculture, Conservation & Forestry
    Maine Costal Program – 2016 – National Oceanic and Atmospheric Administration, US Department of Commerce

M. Fixed Assets:

The Town capitalizes acquisition at $10,000. The record of fixed assets is maintained off-book through Excel and is updated annually by the Town.

N. Management Letter:

The Town of Ogunquit has not had a management letter prepared in a number of years. The Town anticipates that the selected firm will provide a management letter for each year of the contract and any extensions.

O. Past Audit Engagements:

In the past, the audit firm has spent one or two days in field work with up to three persons.

P. Online Records:

The Town's website www.townofogunquit.org has the following documents posted and available for review during the bid and the audit work period:

1. Select Board minutes,
2. Annual and Special Town Meeting warrants and results,
3. Town Reports
4. Monthly Summary Expense and Revenue Reports for the General and CIP Funds, and
5. Audited Financial Statements.

Should a potential respondent require additional documents or information, please use the question period to make such requests.

Q. Debt Management

The Town of Ogunquit accesses the financial markets through the Maine Municipal Bond Bank (MMBB). The Town has $6,212,991 in outstanding principal payments due to MMBB through the period ending Dec 31, 2035 (FY 2036). The Town also has a mortgage outstanding to a private party for the land on which the Transfer Station is built. The outstanding principal is $132,000 and the debt will be paid in full by the period ending Dec 31, 2028 (FY 2029).

The Town also has authorized and unissued bonds totaling $711,050 which will be issued through MMBB in the spring 2017 issue.

R. Labor Unions

The Town has four collective bargaining agreements and since June 30, 2016 recognized another bargaining group that will fall under the Public Works unit.

1. The Ogunquit Professional Firefighters Association – International Association of Fire Fighters Local 3771, AFL-CIO –July 1 2014 to June 30, 2016
2. Teamsters Local Union 340
    a. Patrol Officers and Sergeants Units – July 1, 2015 to June 30, 2018
    b. Ogunquit Public Works Department - July 1, 2015 to June 30, 2018
    c. Clerical Unit - July 1, 2015 to June 30, 2018

III. Nature of Services Required

A. Scope of Work to be Performed:

The Town shall provide the auditor with all reports available to the Town through MUNIS, plus Town developed supporting schedules. The Town desires that the auditor produce final statements for the report and to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles and procedures applicable to governmental units.

The auditor will provide an opinion on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements taken as a whole. The auditor it not required to audit the statistical section of the report. The Town does not yet produce a Comprehensive Annual Financial Report (CAFR), but is working towards that goal. The Town is developing ten years of history which will become the basis of a statistical section to the audited financial statements.

In connection with the examination of the records and financial statements, the auditor shall review the system of internal control, operating procedures, and compliance with budgetary and legal requirements of the Town.

The review of internal control must include an annual review of the related controls within Information technology systems which should include but not be limited to the areas of physical security, systems and program documentation, input/output controls and control over use and retention of disk files.

The Town does not receive federal aid that would mandate a Single Audit Act report. Should the Town receive such aid in the future that would require the production of a Single Audit Act Report, the auditor shall perform a financial and compliance audit for all federally assisted programs in accordance with the Single Audit Act of 1984 and OMB Circular A-133. The Town has not requested that this service be priced in the proposal.

The auditor shall be responsible for performing certain limited procedures involving required supplementary information as required by the Governmental Accounting Standards Board and mandated by generally accepted auditing standards.

The Town views its contract agreement with an audit firm as an on-going professional relationship in which the firm is expected to provide consultation services during the course of the contract agreement. As such, the auditor is expected to consult with the Town, as required, on auditing, accounting, financial reporting and operating matters as they arise and to provide the Town with information on current developments which would affect the Town's financial operations and management. The Town has not taken advantage of this type of service, but may do so in the future.

B. Auditing Standards to be Followed:

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth by the U.S. Governmental Accountability Office's *Government Auditing Standards,* the provisions of the Single Audit Act of 1984, the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations,* or their successors.

C. Reports to be Issued:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. Basic Financial Statement Reports:

    a. A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.

    b. A management letter addressed to the Select Board in which the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

    c. The management letter will include a report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk. The auditor will assess the effects of observed weaknesses, if any, and propose steps to eliminate them.

    d. The management letter should include a report on compliance with applicable laws and regulations. The report on compliance shall include all material instances of noncompliance.

2. Single Audit Act Reports – if needed:

   a. A report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.

   b. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

3. General:

   a. Auditor shall be required to make an immediate written report of all irregularities and illegal acts or indication of illegal acts of which they become aware to the Select Board Chair, Town Manager and Treasurer.

   b. Auditor shall meet with the Town Manager, Treasurer and/or the Select Board to present the results of the audit and assure themselves that the Town is informed of the following:

      (1) The auditor's report on the Town's basic financial statements and their responsibility under generally accepted auditing standards;

      (2) Significant accounting policies;

      (3) Management judgments and accounting estimates;

      (4) Significant audit adjustments;

      (5) Other information in documents containing audited financial statements;

      (6) Disagreements with management;

      (7) Major issues discussed with management prior to retention; and

      (8) Difficulties encountered in performing the audit.

   c. Auditor will also attend the Select Board meeting when the Financial Statements and audit report are presented for acceptance by the Board, and will be available to answer questions that may be posed by the Board.

D. Special Considerations:

1. As a part of the overall audit contract agreement, the Town expects to receive from the audit firm a variety of technical assistance throughout the fiscal year. This assistance would include answers to accounting, reporting or internal control questions.

2. Proposals shall contain provisions for dealing with extraordinary circumstances discovered during the audit that may require an expansion of audit work beyond that which was originally planned.

3. In addition, the audit firm may be requested to perform special projects for the Town during the contract agreement. Because of variations in the demand for additional services, such work will be contracted for, provided, and billed separately to the Town on an hourly basis. Proposals should describe the types of services available from the firm and the proposed hourly fees to be charged for such services.

E. Working Paper Retention and Access to Working Papers:

The firm shall agree to make available its working papers upon request, to meet any Town financial need as well as in accordance with any federal and state grant provisions. All work papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, from submission of the final audit report, unless the firm is notified in writing by the Town 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 working papers relating to matters of continuing accounting significance.

IV. Timing Requirements

A. Proposal Calendar:

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for Proposals issued:	3/1/2017
Questions received by writing by:	3/8/2017
Responses to questions received by:	3/13/2017
Due date for proposals:	3/29/2017
Presentations (if requested by Town)	4/5 – 6/2017

B. Notification and Contract Dates:

Selected firm notified:	4/12/2017
Approval by Board of Town	4/18/2017

Contract Date: As soon as practical thereafter

C. Date Audit May Commence:

The Town will also make its records and other financial documents available prior to the end of the fiscal year so that the firm may begin its preliminary work well before the close of the fiscal year.

The Town will have adjusted or closed all accounts and will have prepared its financial statements sixty (60) days after the end of the fiscal year, and the Treasurer and other Town personnel as needed will be available to meet with and assist the firm's personnel whenever it is prepared to begin the preliminary and audit work.

The Town's charter establishes the date for release of the ***Town's Annual Report*** as at least 90 days before the annual town meeting. Given that the audited financial statements are an integral part of the Annual Report it is important that the final audit report be delivered as expeditiously as possible following the year-end. The final presentment of the auditor's report will be made at either a regularly scheduled or a special meeting of the Select Board.

D. Schedule for the Fiscal Year Audits:

Each of the following should be completed by the auditor not later than the indicated dates or periods:

1. Interim Work:

   The auditor may perform all interim work during the months of May through June. Actual time will be negotiated with the selected firm.

2. Detailed Audit Plan:

   The auditor shall provide the Town a detailed audit plan and a list of all schedules to be prepared by the Town as soon as possible after the interim work is completed.

3. Field Work:

   The auditor shall complete all fieldwork by August 31 each year.

4. Draft Reports:

   The auditor shall have drafts of the required reports, financial statements and management letters available for review by the Treasurer by September 30 each year.

E. Entrance Conferences, Progress Reporting and Exit Conferences:

The firm shall agree to entrance, progress reporting and exit conferences to review the audit program with The Town officials, as well as to review the Town's role and assistance in the audit process.

At a minimum, the following conferences should be held by the dates indicated on the schedule:

1. Entrance conference with Treasurer to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor, as soon as possible after award of the contract. If there is a change in the audit firm there will also be a meeting with the Treasurer personnel and the current audit firm, Smith and Associates to assure a smooth transition and access to prior period work papers.

2. Progress conference with Treasurer to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested, to be negotiated with the selected firm at the conclusion of interim work.

3. Progress conference with Treasurer to discuss the year-end work to be performed.

4. Exit conference with Town Manager and Treasurer to summarize the results of the fieldwork and to review significant findings. The Select Board Chair and Board members may attend such a meeting, although if three or more Select Board members plan to attend such meeting it would have to be posted and open to the public.

The auditor shall also provide oral reports on the progress of the audit at regular intervals.

The partner or manager in charge of the audit shall be available to attend public meetings at which the audit report may be discussed. The partner or manager in charge of the audit shall be available to discuss the reports required by this Request for Proposal with the Town's Treasurer as required.

F. Date Final Report is Due:

The Treasury personnel shall prepare trial balances and all required supplemental schedules by the first (1st week) of August. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Treasurer by September 15 each year. A copy of all reports will be provided electronically and eight (8) signed copies of the auditor's opinion shall be delivered to the Treasurer by October 31 each year for presentation to and acceptance of the report by the Select Board. In addition, if required, eight (8) signed copies each of the Single Audit Act Reports should be delivered at the same time. The firm shall file all reports required with the State of Maine Auditor and shall file the A-133 audit online with the federal audit warehouse/database.

V. Assistance to be Provided to the Auditor and Report Preparation

A. Town of Ogunquit - Treasurer:

The Town of Ogunquit will render all feasible assistance to the auditor and will respond promptly to requests for information, documentation and explanations and will provide all necessary books and records required by the firm. The preparation of confirmations will be the responsibility of the Town. In addition, clerical support will be made available to the auditor, as needed, for the preparation of routine letters and memoranda.

B. Statements and Schedules to be prepared by the Staff of the Town:

The staff of the Town will prepare statements and schedules requested by the auditor using MUNIS Software as soon as practical and once the information becomes available. The Town's trial balance and supporting subsidiary schedules will be available by the first (1st) week of August. On or before September 1 each year, the staff of the Town will have prepared draft financial statements, notes and all required supplementary schedules using MUNIS.

C. Work Area, Telephones, Photocopying and Fax Machines:

The Town will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and a fax machine.

D. Report Preparation:

Preparation, editing and printing of the Annual Financial Report will be the responsibility of the Town; however, the auditor is expected to provide assistance with proofreading and suggestions to improve presentations.

VI. Proposal Requirements

A. General Requirements:

1. Inquiries:

   Inquiries concerning this Request for Proposals must be submitted in writing to John Quartararo, Treasurer, Town of Ogunquit, PO Box 875, Ogunquit, ME 03907-0875 or by email at treasurer@townofogunquit.org.

2. Submission of Proposals:

For proposals to be considered they must be received in a sealed envelope or package at the office of Town of Ogunquit, 23 School St, Ogunquit Maine 03907-0875 by 2:00 p.m. local time, March 29, 2017. Proposals will be publicly opened at that time.

Proposals must contain the following information:

a. A master copy (so marked) of a Technical Proposal and three (3) copies to include the following:

   (1) Title Page: A title page showing the Request for Proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal;

   (2) Table of Contents;

   (3) Transmittal Letter: A signed letter of transmittal briefly stating the Proposers understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for the contract term; and

   (4) Detailed Proposal: The detailed proposal should follow the order set forth in Section VI B of this Request for Proposals. The detailed Technical Proposal will be limited to 10 pages.

b. The Proposer shall submit a dollar cost bid using the format in Appendix A.

c. Proposers shall have their proposals delivered in a sealed envelope or box marked as:

   SEALED PROPOSAL for AUDIT SERVICE
   Do Not Open Until March 29, 2017 after 2:00 p.m.

d. Proposers should deliver their proposal no later than 2:00 p.m. local time to:

   Town of Ogunquit
   23 School Street
   PO Box 875
   Ogunquit, Maine 03907-0875

   It is the responsibility of the proposer to deliver or to have the proposal delivered timely. Proposals received after the due date and/or the due time will not be opened nor considered.

B. Technical Proposal:

1. General Requirements:

The Technical Proposal should demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the Town in conformity with the requirements of this Request for Proposals and of the particular staff to be assigned to this engagement. As such, the substance of proposals will carry more weight than their form or manner of presentation The Technical Proposal should also specify an audit approach that will meet the requirements in this Request for Proposals.

The Technical Proposal should address all the points outlined in this Request for Proposals, excluding any cost information which should only be included in the dollar cost bid, Appendix A. The proposal should be prepared simply and economically, providing straightforward, concise description of the Proposer's capabilities to satisfy the requirements of this Request for Proposals. While additional data may be presented, the following subject items No. 2 through 9 must be included. They represent the criteria against which the proposal will be evaluated. Technical proposals are limited to 10 pages as noted above in section VI, A, 2, a, (4).

2. Independence:

The firm shall provide an affirmative statement that it is independent of the Town as defined by the U.S. Governmental Accountability Office's *Government Auditing Standards,* latest edition. Refer to Appendix B for a list of Town Officials, Officers and Department Heads. This list is all-inclusive as of the date of this RFP and does not include terminated personnel or employees on administrative leave. It is the responsibility of the audit firm to perform due diligence to insure independence. If you have any questions regarding other Town positions, please contact John Quartararo, Treasurer.

3. License to Practice in Maine:

An affirmative statement shall be included indicating that the firm and all assigned key professional staff are properly licensed to practice in the State of Maine.

4. Firm Qualifications and Experience:

The proposal shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk review or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisor and Staff Qualifications and Experience:

The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who will be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in the State of Maine. The firm shall provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of the audit.

The firm shall provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this contract agreement. The firm shall also indicate how the quality of staff over the term of the agreement will be assured. To that end, for each person from the firm that will be assigned to the contract, the firm will provide:

1. the position and title of the person,
2. number of years that the person has been with the firm,
3. number of years of experience auditing entities and programs funded by federal and/or state governments; and the number of such audits, and
4. number of years of experience performing single audits and the number of such audits.

Engagement partners, managers, other supervisory staff and specialists may be changed if they leave the firm, are promoted or are assigned to another office. They may also be changed for other reasons with the express prior written permission of the Town. However, in either case, the Town retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities:

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum five (5)) performed in the last five (5) years that are similar to the engagement described in this Request for Proposals. These engagements should be ranked on the basis of total staff hours. The proper should include those engagements where the internal financial management system was MUNIS, from Tyler Technologies.

Indicate whether the agreement entailed a General Purpose Financial Statements (GPFS), CAFR and issuance of Single Audit Act compliance reports, the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Specific Audit Approach:

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section III of this Request for Proposals. The proposal shall describe the audit procedures to be followed, presented in a form which shall best aide the Town evaluating your firm's ability to identify, evaluate and communicate on governmental financial problems.

Proposers are required to provide the following information on their audit approach:

a. Proposed segmentation of the audit;
b. Level of staff and number of hours to be assigned to each proposed segment of the audit;
c. Approach to be taken to gain and document an understanding of the Town of Ogunquit's internal control structure; and
d. Approach to be taken in determining laws and regulations that will be subject to audit test work.

8. Identification of Anticipated Potential Audit Problems:

The proposal shall identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town.

C. Contract Form:

The proposal will include any contract form that the bidder proposes be used. Such contract form must incorporate this RFP, and questions and answers and the proposal submission in whole by reference. The pricing must be on a not-to-exceed amount for the fully level of services being proposed. The contractor may not hold release of the audit report and financial statements and any other proposed reporting due to any dispute concerning the cost of services. The Town shall not unreasonably withhold payments due and payable, although it may dispute charges in excess of the not-to-exceed price or for services that were not identified or which the Town did not agree to receive.

D. Dollar Cost Bid:

1. Total All-inclusive Not To Exceed Price:

The dollar cost bid shall contain all pricing information relative to performing the audit as described in this Request for Proposals.

2. The sealed dollar cost bid (Appendix A) shall include the following information:

   a. Name of firm;

   b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract agreement with the Town; and

   c. Identification of fixed hourly price by position for the full three year term of the contract;

   d. The estimated hours by position for FY 2017 audit, the estimated other expenses for the FY 2017 audit and the total not to exceed price for the FY 2017 audit. This price shall contain all direct and indirect costs including all out-of-pocket expenses.

3. Successive years' not to exceed cost:

In January of each successive year, the firm and the Treasurer will review the then current operating budget, changes in programs and funding sources and other information to plan for that year's audit.

By January 31st of each successive year, the firm will submit a not to exceed price with the estimated hours by position for successive audit, the estimated other expenses for each successive audit and the total not to exceed price for the each successive audit. The Town reserves the right to negotiate or reject the proposed successive audit cost.

During March of each year, the Select Board will authorize retaining the auditor's services for that year.

E. Final Payment:

The final payment for any audit shall become due only after the submission of all reports required by Section III C of this Request for Proposal and the acceptance by the Town and/or federal or state grantor agencies.

VII. Evaluation Procedures

A. Review of Proposals:

The Town shall evaluate the proposals on the basis of the qualifications, relevant experience and responsiveness of the Proposers, as well as the sealed dollar cost bid.

The Town reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

B. Evaluation Criteria:

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposal evaluated for both technical qualifications and price.

The following represents the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements:

   a. The audit firm is independent and licensed to practice in the State of Maine;

   b. The firm does not have a conflict of interest with regard to any other work performed by the firm for the Town;

   c. The firm adheres to the instructions in this Request for Proposals on preparing and submitting the proposal; and

   d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Technical Qualifications:

   a. Expertise and Experience:

(1) The firm's past experience and performance on comparable governmental agreements;
(2) The quality of the firm's professional personnel to be assigned to the agreement and the quality of the firm's management support personnel to be available for technical consultation;
(3) The firm's experience in auditing similar federal and/or state financial assistance programs.

b. Audit Approach:

(1) Adequacy of proposed staffing plan for various segments of the audit; and
(2) Adequacy of audit plan for electronic data processing function.

c. Price:

Cost will be important, but not the primary factor in the selection of an audit firm.

C. Oral Presentation:

During the evaluation process, the Selection Committee may or may not, at its discretion, request any or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Selection Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations. For planning purposes, the Town anticipates conducting oral presentation during the period of April 5 and/or 6, 2017. The actual date and time will be determined during the review process.

D. Final Selection:

It is anticipated that a firm will be selected by April 12, 2017. The Treasurer will issue a notice of intent to award on or before April 12, 2017. The Treasurer and/or the Selection Committee will recommend a firm to the Select Board.

Following notification of the firm selected, it is expected that the terms contract agreement will be negotiated between both parties by April 18, 2017 and submitted to the Select Board for approval.

E. Right to Reject Proposals:

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract agreement between the Town and the firm selected.

The right is reserved without prejudice to reject any or all proposals, to waive defects or informalities in a proposal or to take any action deemed to be in the best interest of the Town.

VIII. Termination of Audit

If, after a contract is completed, the firm fails to substantially comply with the specifications contained in this Request for Proposals and/or the terms of the contract, then the Town reserves the right to terminate the contract agreement after completion of any audit year upon written notice to the firm by January 31 each year. The failure of the Town to issue a notice of termination by January 31 will not prevent the Town from terminating the contract. A delayed notice will be issued as soon as practical.

Appendix A

July 1, 2016 to June 30, 2017 -- Dollar Cost Bid

The undersigned proposes to provide the Town of Ogunquit, Maine with an independent audit of its financial accounts and records as specified in its proposal.

The undersigned certifies that he/she is entitled to represent the firm, is empowered to submit the bid, and is authorized to sign a contract agreement with the Town.

The undersigned proposes to accept as full payment the following sums:

Fixed unit price and per hour rates are to be held constant throughout the full term of any resulting contract and any successive years' audits although the actual billable hours may vary by year.

For each position title please provide:

Per hour cost
Number of hours
Cost by position

Total Cost of Staff **$**

Other costs, please itemize

Defined measurable unit for each cost
Unit price
Cost by measurable unit

Total of Other Costs: **$**

Total All Inclusive Not to Exceed Price for FY 2017 audit: $_____

(Bidders should include as many additional pages as are necessary to provide a full response to this portion of the proposal).

Firm:_____

Complete Address: _____

Telephone Number: _____

Email Address: _____

Signed by (printed name): _____

Title: _____

Signature: _____

Appendix B

Town of Ogunquit
TOWN OFFICIALS, OFFICERS AND DEPARTMENT HEADS

Select Board

Barbara Dailey, Chair (2017)

John M. Daley, Vice Chair (2018)

Gary S Latulippe (2017)

Robert N. Winn (2018)

Richard Dolliver (2019)

STAFF

Mark O'Brien
Acting Town Manager

Christine L Murphy
Town Clerk

Patricia I Arnaudin
Chief of Police

Fred Mayo III
Harbormaster

Raymond Hamlin
Visitor Service Supervisor

John Quartararo
Treasurer

Mark O'Brien
Fire-Rescue Chief

Steven Shepard
Public Works Supervisor

Scot Heyland
Codes Enforcement Officer

John Fusco
Transfer Station manager

Jordan Freedman
Information Systems Director

Eugene McSweeney
Visitor Service Supervisor

Appendix E

Town of Ogunquit
FY 2017 Approved Municipal Budget by Town Meeting Articles

Town Meeting Article	Department/Project	Revenues	Expenditures Including FY16 Encumbrances
June 14, 2016 – Town Meeting			
12	General Government	557,487	822,092
13	Recreation Department	1,000	8,000
14	Ogunquit Heritage Museum	2,400	12,861
15	Ogunquit Performing Arts		6,500
16	Land Use Department	128,150	346,453
17	Visitor Services	116,200	291,791
18	Police Department	60,200	1,496,775
19	Fire/Rescue Department	90,000	1,270,921
20	Lifeguard Services		168,475
21	Utilities		203,000
22	Public Works Department	18,000	752,620
23	Transfer Station	88,000	316,471
24	Harbor Master	63,850	119,455
25	General Assistance		2,000
26	Insurance	2,000	149,700
27	Administrative Services Department	2,500	443,673
28	Conservation Department		18,174
29	Information Services	50,000	56,130
30	Shellfish Conservation	5,940	9,207
31	Piping Plover		1,217
32	Marginal Way Committee		10,230
34	American Legion		500
35	Cemeteries		1,800
36	Wells-Ogunquit Historical Society		5,000
37	Debt management		806,434
38	Unemployment Reserve		3,000
39	Accrued Liability Reserve		40,000
40	Union Contract and Salary Adjustment Reserve Account		10,000

41	Building Maintenance Reserve Account		15,000
42	EcoMaine Closure Reserve Fund		20,000
56	Parking Lot Revenues	1,475,000	
	Transfer to CIP Projects		620,000
	Transfer to Special Revenue Fund		9,439
	Wells-Ogunquit Community School District		5,333,952
	Use of Fund Balance	629,439	
	Overlay		16,095
	Taxes Raised	10,835,573	
	FY16 Encumbrances	42,639	
Subtotal General Fund		**14,168,378**	**14,168,378**
Town Meeting June 9, 2015			
59	CIP: Footbridge Revitalization		275,000
June 14, 2016 – Town Meeting			
44	CIP: Planning Main Beach/Beach Street Lower Lot Drainage	40,000	40,000
46	CIP: Fire Department Air Packs	82,000	82,000
50	CIP: Public Works Tag-Along Trailer	8,000	8,000
52	CIP: Public Works Paving Municipal Roads	145,000	145,000
45	CIP: Police Cruiser	43,650	43,650
47	CIP: Fire Overhead Door Remote Openers	12,000	12,000
48	CIP: Fire – Resurface Station Floor	30,000	30,000
49	CIP: Public Works Truck	65,000	65,000
51	CIP: Public Works Beach Cleaning Surf Rake	55,000	55,000
53	CIP: Dunaway Center Improvements	68,000	68,000
54	CIP: Dunaway Center Heating System Upgrade	13,000	13,000
55	CIP: Jacobs Lot Replace Bathhouse	150,000	150,000
November 8, 2016 – Special Town Meeting			
26	CIP: Replace Mooring Chains	120,000	120,000
43	CIP: Revaluation	225,000	225,000
Subtotal CIP Fund		**1,331,650**	**1,331,650**

November 8, 2016 – Special Town Meeting			
27 Spec Rev: Natural Disaster Repair	9,439		9,439
Subtotal Special Revenue Fund	**9,439**		**9,439**
Grand Totals	**15,509,467**		**15,509,467**

Recap

Revenues and Credits	General Fund	CIP Fund	Special Revenue Fund
Prior Year Encumbrances	42,639		
General Fund Use of Fund Balance	629,439		
Transfers in From General Fund		620,000	9,439
Borrowings		711,650	
Departmental Revenues	2,660,727		
Taxes Raised	10,835,573		
Total Revenues and Credits	**14,168,378**	**1,331,650**	**9,439**

Expenditures and Debits	General Fund	CIP Fund	Special Revenue Fund
Special Revenue Fund Expenditures			9,439
Prior Year Encumbrances	42,639		
General Fund Transfers Out	629,439		
County of York – Assessment	781,411		
CIP Project Expenditures		1,331,650	
Wells-Ogunquit Comm. School District	5,333,952		
Department Expenditures	7,380,937		
Total Expenditures and Debits	**14,168,378**	**1,331,650**	**9,439**