

Colleen Hoffman, Director  
Crystelle Philipp, CPA  
Marit Martell, CPA



## Hoffman, Philipp, & Martell, PLLC

1541 Highway 59 South Thief River Falls, MN 56701 Phone: 218-681-4078 [cphilipp@hpmaudit.com](mailto:cphilipp@hpmaudit.com)

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July 9, 2025

City of Vergas  
Attn: Julie Lammers, Clerk-Treasurer

Dear Julie:

The governmental auditing firm of Hoffman, Philipp & Martell, PLLC, would like to offer you a contract renewal for the audit of the City of Vergas. If you have any questions regarding your audit or this proposal, please do not hesitate to contact us.

Our firm exclusively provides quality governmental audits. Our audits are performed in accordance with *Government Auditing Standards* and the *OMB Uniform Guidance* Single Audit Requirements, when applicable. We use a straight-forward, effective audit approach, and are available to you throughout the year.

Due to the pace of changes in governmental reporting and auditing, we are forced to pass along a cost increase. The annual audit for the City of Vergas will be \$12,100 for each year 2025-2027, which includes all travel and related expenses. We have been performing your audit since 2006 when the audit cost was \$5,250.

A three-year contract is included for signature should you choose to hire our firm. We look forward to continue working with you and the City of Vergas.

Respectfully,

Colleen Hoffman  
Hoffman, Philipp & Martell, PLLC

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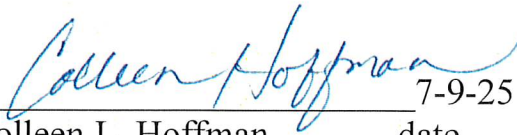
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## MULTI-YEAR AUDIT AGREEMENT

This constitutes a written agreement for audit services as described in the annual engagement letter between the City of Vergas and the auditing firm of Hoffman, Philipp, & Martell, PLLC.

The maximum annual fee for the audit of the City of Vergas for years ended December 31, 2025, 2026, and 2027, will remain at \$12,100 per year, provided activities and expenditures remain approximately the same and 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.

  
Colleen L. Hoffman      7-9-25  
Hoffman, Philipp, & Martell, PLLC      date

\_\_\_\_\_  
Mayor      date  
City of Vergas

\_\_\_\_\_  
City Clerk/Treasurer      date