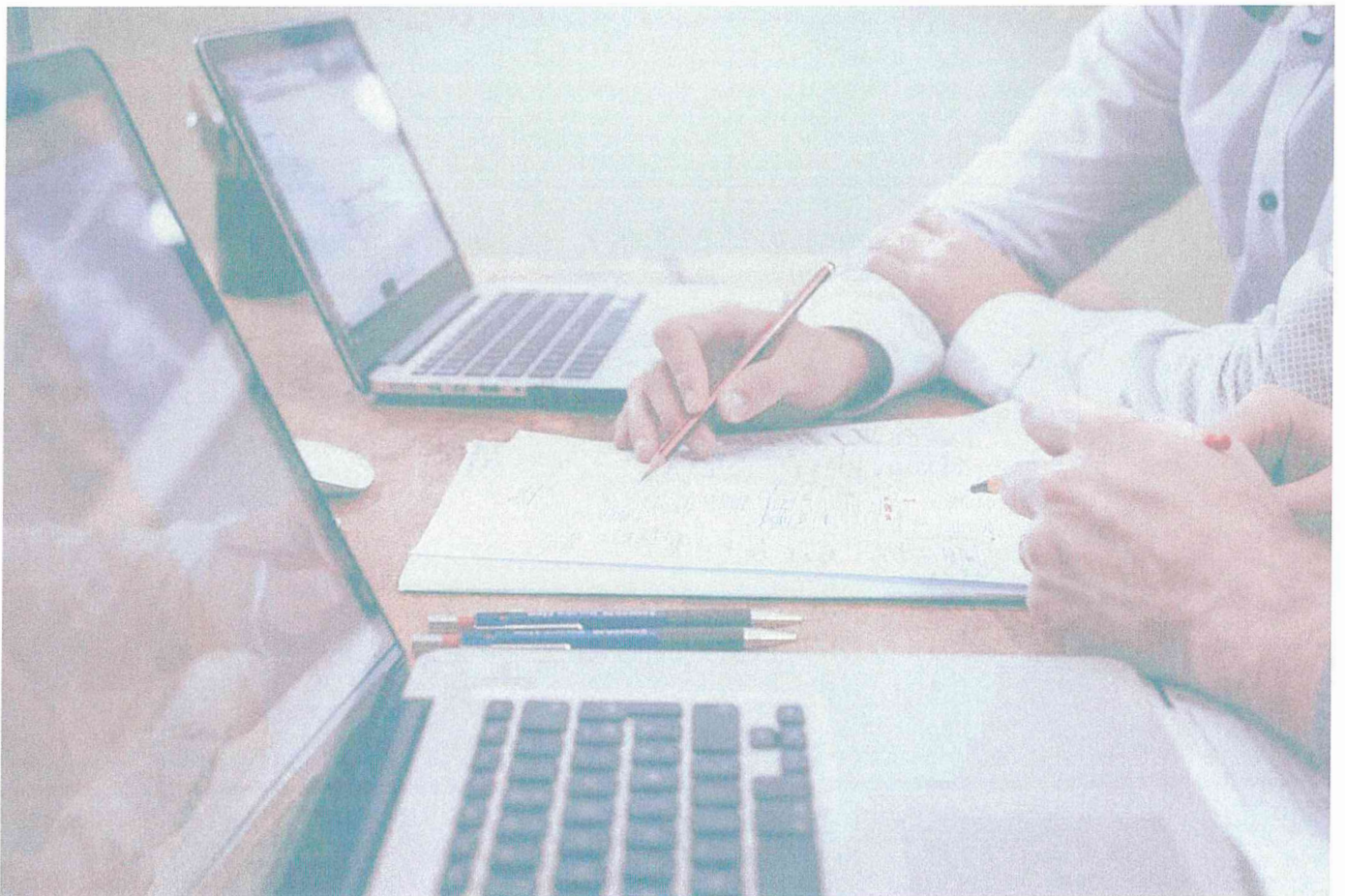
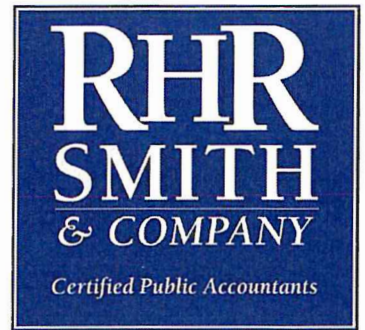


AUDIT SERVICES PROPOSAL



SUBMITTED TO:
Town of Belgrade

SUBMITTED DATE:
April 11, 2024

CONTACT:
Ronald H.R. Smith, CPA, CFE
Managing Partner

RHR Smith & Company
3 Old Orchard Road
Buxton, Maine 04093
207.929.4606

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TRANSMITTAL LETTER

Dear Ms. Nichols,

Thank you for giving us the opportunity to submit the following proposal to perform the audit of the Town of Belgrade. The information you requested about our firm, our qualifications, and the services we provide are enclosed.

We propose to audit the financial statements of the Town of Belgrade, for the years ending December 31, 2024, through and including December 31, 2026. 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, the provisions of the Uniform Guidance, and other auditing standards applicable to state and local governments and nonprofit organizations.

RHR Smith & Company specializes in audits services, 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 of your audit and accounting needs and become valuable resources to the Town of Belgrade.

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 (800) 300-7708. We welcome the opportunity to meet with you and your staff.

Best,



Ronald H.R. Smith, CPA, CFE

Managing Partner



- 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 including 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 and newsletters.

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

Service Capabilities

The firm is a professional corporation. Audit opinions are prepared and issued by Ronald H.R. Smith, CPA, CFE, Christina M. Smith, CPA, Miranda MacDonald, CPA, MBA, RTSBA, Michael B. Nadeau, CPA, CMA, MBA, SFO, Jordan Nelle, CPA. Professional accounting and auditing experience are provided by a staff of 41 accountants. All our accountants are dedicated solely to our governmental auditing practice which makes us able to handle not only audit matters, but the complex accounting or industry matters which may need to be understood during the relationship. We are comprised of auditors, former government finance directors, former government school business managers, and other former seasoned government fiscal leaders. These 41 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.

Organizational Size and Structure

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. It is a Maine based firm headquartered in Buxton and holds its license to practice in the states of Maine, Vermont, New Hampshire and Massachusetts. Together, Ronald H.R. Smith CPA, CFE, and his staff have over 200 years combined experience providing professional accounting, auditing, computer consulting, and other internal control and financial services.

History

ABOUT US

ABOUT US

Firm Experience

RHR Smith & Company conducts over 400 audits of government and non-profit clients. All audit work is overseen by the Managing Partner, Ronald H.R. Smith, CPA, CFE. We assist three of our clients in preparing ACFR reports, and one of our CPA's serves on the ACFR review team.

A full listing of our clients is available upon request.

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

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 2021 for the year ended September 30, 2020 and is included in this document on page 7. Peer Review documents are made available for public access on the AICPA website. 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.

Licensing

The firm is registered in the State of Maine under license number 092.0000697; its Managing Partner, Ronald H.R. Smith, CPA, CFE, is licensed in Maine, and all personnel is duly authorized to practice in the State of Maine according to applicable state statutes. Attached at the end of this proposal, you will find a copy of the firm's Occupational License.

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

ABOUT US

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 of the Town of Belgrade. No professional relationship exists between our firm and employees or agencies affiliated with the Town of Belgrade.

The Engagement Partner is responsible for ensuring that all staff assigned to the Town of Belgrade's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Contracted Services

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

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, the AICPA - Government Audit Quality Center.

Audit Record Retention

All working papers and reports are retained for a minimum of five years after the end of each audit unless notified in writing by a cognizant agency to extend the retention period. Working papers will be made available, upon request from the Town of Belgrade or its designee or the General Accounting Office, at the completion of the audit.

215 Pleasant St. Fl. 4 – PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

Report on the Firm's System of Quality Control

To RHR Smith & Company, CPAs and the Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs (the Firm) in effect for the year ended September 30, 2020. 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 (Standards). A summary of the nature, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remedial weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included audit engagements performed under Government Auditing Standards including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

1. The Firm's quality control policies and procedures with respect to engagement performance do not provide reasonable assurance that the Firm adequately performs and documents government audit engagements in accordance with professional standards. Consequently, on engagements performed under government auditing standards we noted that the firm's documentation incorrectly identified engagements as being low risk. On one engagement reviewed, not enough testing was done to satisfy the low risk rating. In our opinion, this matter contributed to the governmental audit engagement not being performed in accordance with professional standards in all material respects.

Opinion

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs in effect for the year ended September 30, 2020 has been suitably designed and complied with to provide the firm with 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, CPAs has received a peer review rating of *pass with deficiency*.

D.E. Rodrigues & Company, Inc.

May 27, 2021

Where Your Financial Success Begins

Member: American Institute of Certified Public Accountants - Division for Firms
Web: WWW.RodriguesAccounting.com Email: Doug@rodriguesaccounting.com

General Audit Approach

We believe the audit process should be an integral part of how an entity can achieve organizational improvement. An audit can reveal opportunities to improve internal processes and controls, enhance accuracy and efficiency, and increase understanding of the financial position of the entity.

Our technical approach is to use standard programs to direct and document the audit. Auditors use programs to determine the level of examination needed, guide conversations with management, document procedures and tests of controls and gather valuable information. All our processes are customized, meaning our specific approach is unique to each client. This is a necessity when working with unique organizations of varying size, level of wealth and sophistication, the scope of public services and programs, staff experience and history.

We view our engagements as an ongoing professional relationship, and your auditor and other professionals at our firm will be available to assist with consultation, accounting, and other services throughout the year.

Overall Technical Approach

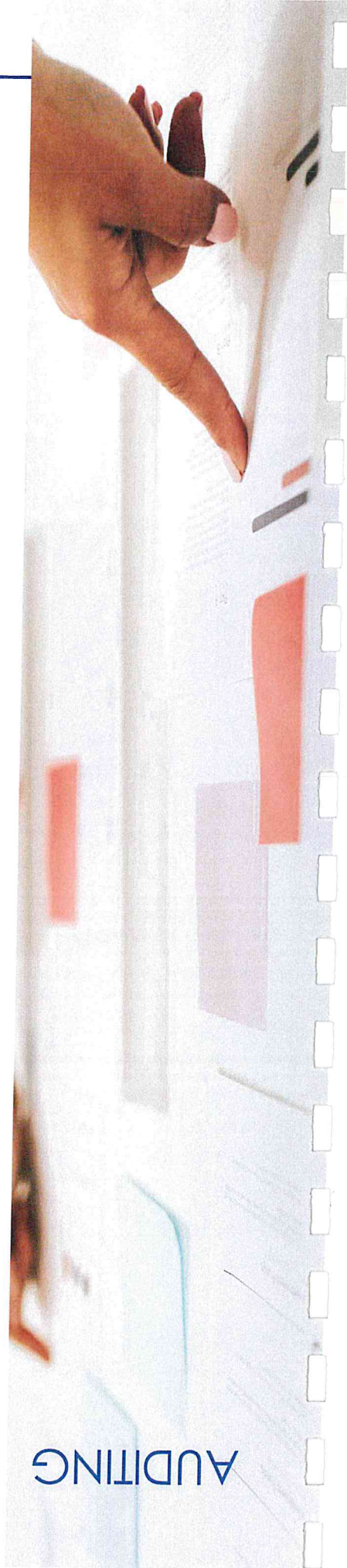
The audit will employ techniques to provide evidence to substantiate the financial statement assertions. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities 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 PCA audit programs to direct and document the audit. These programs are very extensive and are selected based on materiality factors.

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 Uniform Guidance. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and in accordance with Guidelines of Audit of Federal Awards to Nonprofit Organizations. It 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.

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 the level of risk.

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

SCOPE OF WORK

Engagement Summary (continued)

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 of Belgrade. The review of the internal controls will include an annual review of the related processing controls within the Town of Belgrade'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 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.

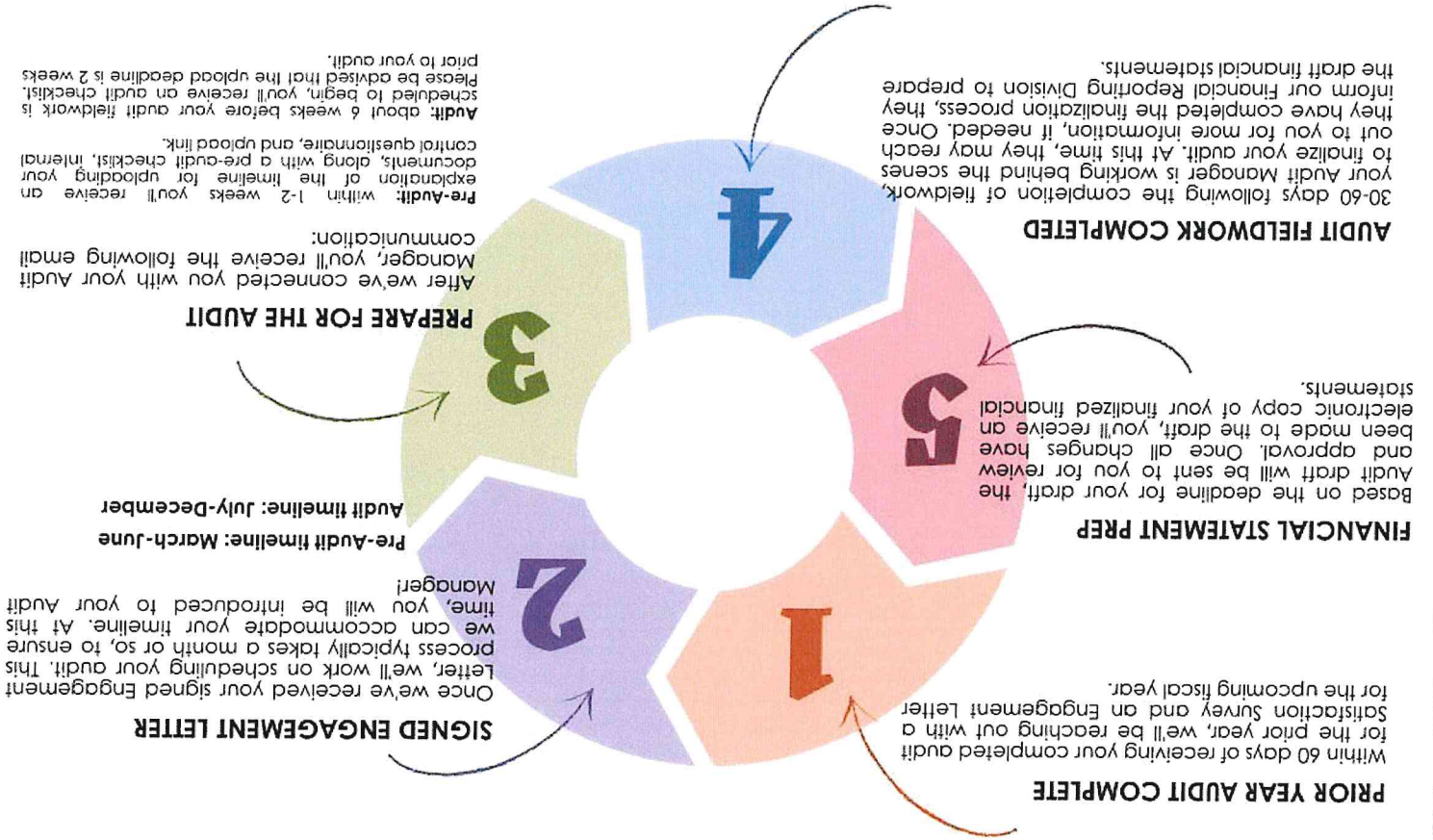
Engagement Outline

The engagement will include the following:

- Audit plans developed and reviewed with Town Manager, Treasurer, appointed staff, and cognizant federal agencies, if necessary.
- Audits of the Town of Belgrade'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 provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards, including *Guidelines for Audits of Federal Awards to Nonprofit Organizations*.
- Entrance, exit and progress conferences.
- Preparation of financial statements and required supporting schedules. Draft statements will be submitted for review to the Selectboard.
- Presentation of Management Letter to the Selectboard to make known certain recommendations which, if implemented, would, in our opinion, increase efficiency, improve internal controls and improve financial management policies.

THE AUDIT PROCESS

What to expect during the audit process

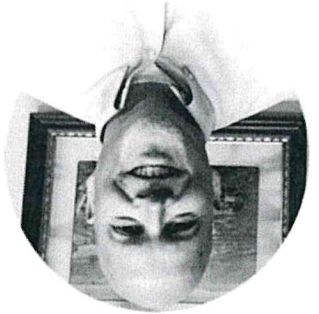


SCOPE OF WORK

Audit Timeline

- *Preliminary Work:* Preliminary audit work and audit planning will be conducted based on discussions with the Town Manager, Treasurer, and/or appointed staff at an entrance conference conducted at the onset of the engagement.
- *Planning:* An audit plan will be provided at a progress conference with the key personnel before field work begins. A list of schedules to be prepared by the Town of Belgrade will be provided.
- *Field Work:* Field work will commence based on a mutually agreed upon date after discussions with management.
- *Audit:* An entrance conference with key personnel to commence year-end audit work, will be conducted as soon as possible after the execution of the contract. Key personnel will prepare trial balances and supplemental schedules by the first day of field work, and will make recommendations, revisions, and suggestions on the draft reports within 10 business days of receiving them. The audit shall be completed within 30 days of the close of the Town's fiscal year, provided that the Town can furnish all required audit documentation within the agreed-upon timeframe as scheduled.
- *Audited Basic Financial Statement Package*
 - Draft set of financial statements will be provided following the completion of the audit at a mutually agreed upon date.
 - Seven (7) hard copies and one (1) electronic PDF copy of the independent auditors' report and basic financial statements with all the above-mentioned reports for the Town, Provisions of Uniform Guidance and all reports required by Government Auditing Standards delivered following the acceptance of the draft and no later than 30 days after the close of the fiscal year, provided that the Town can furnish all required audit documentation within the agreed-upon timeframe as scheduled.
- *Management Letter*
 - Seven (7) hard copies and one (1) electronic PDF copy of a detailed letter listing items which go beyond the entity's internal control structure, no later than 30 days after the close of the fiscal year, provided that the Town can furnish all required audit documentation within the agreed-upon timeframe as scheduled. These items deal with operational and administrative efficiencies and other items of perceived benefit to the Town of Belgrade. A draft of the letter will be presented at the time the draft financial statements are received.

TEAM OF EXPERT AUDITORS



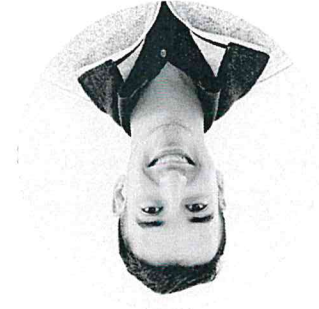
Ronald H.R. Smith, CPA, CFE
Managing Partner, North Yarmouth, Maine

Over thirty-five years of public accounting experience. Specific expertise in auditing, computer consulting, internal control testing, and other numerous financial tasks of governmental and nonprofit clients.
As the engagement partner, Ron oversees the audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed.



Christina Smith, CPA

Senior Accountant & Quality Reviewer, North Yarmouth, Maine
Over thirty years of public accounting experience. Specific expertise in the auditing of nonprofit and governmental clients.
As a senior accountant and quality reviewer, Chris supports the functions of the Financial Reporting Division; reviews workpapers and prepares financial statements for compliance with professional and firm standards.



Samuel Ognenoff
Audit Manager, Raymond, Maine

Over three years of accounting experience. Specific expertise in the auditing of governmental clients.
As the audit manager, Sam implements work plans, supervises and reviews field work, coordinates with the client, and conducts a test of controls.

Full resumes can be found in the appendix.

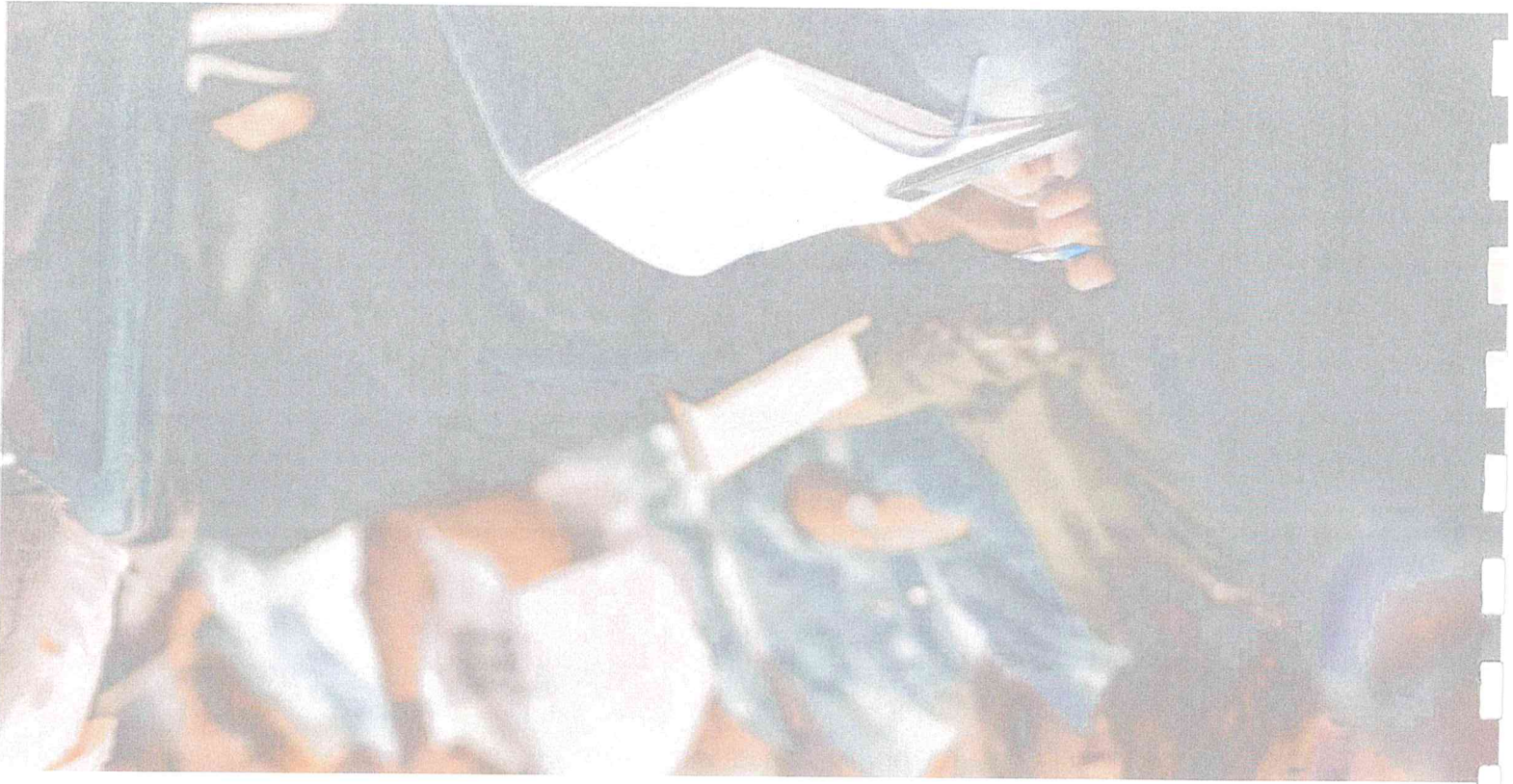
TEAM OF EXPERT AUDITORS

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.

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 of Belgrade's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.



REFERENCES

Client References

We are experienced in performing audits for state and local governments under standards that include GAS (Yellow Book), and Single Audit Act (Uniform Guidance), and we understand the audit requirements of the states in which we practice. We currently audit and provide accounting services for many nonprofit and governmental organizations in the State of Maine. Some of those similar to the Town of Belgrade audit are listed below:

Adam Garland, Town Manager
Town of Oxford
127 Pottle Road, Oxford, Maine 04270

P. (207) 539-4431

Diane Barnes, Town Manager
Town of North Yarmouth
10 Village Square Road, North Yarmouth, Maine 04097

P. (207) 829-3705

Shiloh LaFreniere, Town Manager
Town of Jay
340 Main Street, Jay, Maine 04239

P. (207) 897-6785

ENGAGEMENT FEES

Estimate of Hours & Fees

Process	Responsible Staff Rate	Total Hours	Total Cost
Preliminary & Planning	Audit Manager	10	\$1,250
Our review of internal controls to help us understand the internal control over major financial operations in order to design our audit procedures.			
Fieldwork	Audit Manager	15	\$1,250
Our team will conduct specific tests on the account balances and transactions of the provided financial statements, including confirming balances and transactions with third parties, review of supporting balances and transactions, and other procedures.			
Preparation of Audited Financial Statements	Engagement Partner	10	\$1,500
Once the audit fieldwork is complete, our firm will perform a review of the audit work papers and will prepare the audit report. This work will be performed to ensure that all audit standards are followed and that the audit report meets the required criteria.			
	Quality Control	17	\$4,875
	Audit Manager	10	\$1,250
		86	\$10,400

ANNUAL AUDIT PRICE WILL NOT EXCEED \$11,500 (not including Single Audit), broken down as follows:

Audit Year – December 31, 2024:	\$10,400
Audit Year – December 31, 2025:	\$11,000
Audit Year – December 31, 2026:	\$11,500

If required, the Annual Price of Single Audit is \$5,000 for one (1) major program and \$3,000 for each additional major program.

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
- Fixed Assets Services: option 1 - \$375 fixed rate, option 2 - \$150 hourly. \$750 setup fee for new clients.

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

Invoicing

Progress bills are sent periodically as work progresses. The final bill will not be sent until the audit is complete and presentation has been made to the Town of Belgrade.

Ronald H.R. Smith, CPA, CFE
North Yarmouth, Maine
Managing Partner

SUMMARY

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

PROFESSIONAL HISTORY

1997 – Present
Managing Partner, RHR Smith & Company, Certified Public Accountants, Buxton, Maine

1989 – 1997
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

Christina M. Smith, CPA
North Yarmouth, Maine
Senior Accountant

SUMMARY

Over thirty years of public accounting experience. Specific expertise in participating in the auditing of nonprofit and governmental clients.

PROFESSIONAL HISTORY

2000 – Present
Audit Manager, RHR Smith & Company, Certified Public Accountants, Buxton, Maine

1993 – 2000
Senior Audit and Accounting Manager with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine

EDUCATION

1993, 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 2512

PROFESSIONAL ASSOCIATIONS

Member of the Maine Society of Certified Public Accountants
Member of the American Institute of Certified Public Accountants
Member of the CAFR review team for the GFOA
Member of the Maine GFOA

Samuel D. Ogenoff
Raymond, Maine
Audit Manager

SUMMARY

Over three years of accounting experience. Specific expertise in the auditing of governmental clients.

PROFESSIONAL HISTORY

2023 – Present	Audit Manager, RHR Smith & Company, CPA's, Buxton, Maine
2021-2023	Staff Auditor, RHR Smith & Company, CPA's, Buxton, Maine

EDUCATION

2021, Bachelor of Science Business Administration and Accounting, Northern Vermont University-Lyndon, Lyndonville, 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.

