CITY OF BRAWLEY
REQUEST FOR PROPOSAL
PROFESSIONAL AUDITING SERVICES

Proposal Release Date:
August 16, 2021

Response Due:
September 10, 2021
5:00 P.M. (PDT)

Submit Responses To:
Karla Romero
Finance Director
City of Brawley
400 Main Street
Brawley, CA 92227
I. INTRODUCTION

A. General Information

The City of Brawley is requesting proposals from qualified certified public accounting firms to audit its financial statements for three (3) fiscal years beginning with the fiscal year ending June 30, 2022, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years, in addition to performing other financial audits, reports, and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) Circular A-133 Audits of State and Local Governments and Non-Profit Organizations.

There is no expressed or implied obligation for the City of Brawley to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code Sec. 6250 et seq.), unless exempt.

To be considered, all proposals shall be submitted in a PDF file format by email only to tgodinez@brawley-ca.gov and kromero@brawley-ca.gov by 5:00 P.M. on September 10, 2021. The City reserves the right to reject any or all proposals submitted.

During the evaluation process, the City of Brawley reserves the right, where it may serve the City’s best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the direction of the City of Brawley, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposal, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Brawley and the firm selected.

Following the notification of the firm selected, a recommendation and proposed contract will be prepared for review and approval by the City Council at its November 16, 2021 meeting. The City reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. Term of Engagement

It is the intent of the City to contract for the services presented herein for the fiscal years ending June 30, 2022, 2023 and 2024, with an option of auditing the City’s financial statements for two (2) subsequent fiscal years. The additional two year term is subject to the satisfactory negotiation of terms, including a price acceptable to both the City and the selected firm. The proposal package shall present all-inclusive audit fees for each year of the initial contract term, and each renewal term.

II. NATURE OF SERVICES REQUIRED

A. Scope of the Work to be performed

The City of Brawley desires a Comprehensive Annual Financial Report and its component unit financial statements for the City of Brawley to be prepared by the independent auditor and be fully compliant with all current Governmental Accounting Standards Board (GASB) pronouncements. The City will submit the Comprehensive Annual Financial Report to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program. The City further desires the selected firm prepare the annual Cities Financial Transaction Report and submit the report to the State Controller’s Office.
The selected independent auditor will be required to perform the following tasks:

- Audit of the Basic Financial Statements and preparation of the Memorandum on Internal Controls.
- Preparation of audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States.
- Conduct a financial and compliance audit of the Successor Agency of the Brawley Community Redevelopment Agency included in the City's Comprehensive Annual Financial Report. The compliance audit shall include the provisions of laws and regulations issued by the State Controller.
- Testing of programs for compliance with the Single Audit Act and applicable laws and regulations and reissue of the report.
- Render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City’s financial statements in accordance with Government Auditing Standards and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards.
- Review the City's Gann Limit calculation and assist the City to be in full compliance of the requirements of Section 1.5 of Article XIII B of the California Constitution. The City's management is responsible for Gann Limit (Appropriations Limit) Worksheet.
- Preparation the City’s transportation funds and issue basic financial statements for the Transportation Development Act Funds (Article 3 and 8e) and the Local Transportation Funds.
- Preparation of a “management representation letter” that includes recommendations for improvements in internal controls, accounting procedures and other significant observations that are considered to be non-reportable conditions.

B. Auditing Standards to be followed
To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
2. The standards applicable to financial audits contained in the most current version of the Generally Accepted Government Auditing Standards (Yellow Book), issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act; and

C. Working Paper Retention
All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the City of Brawley of the need to extend the retention period. The auditor will be required to make working papers available to the City of Brawley or any government agencies included in the audit of federal grants. 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.
D. Irregularities and Illegal Acts

Auditors shall be required to make an immediate written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: City Manager; City Attorney; and the Finance Director.

III. DESCRIPTION OF THE GOVERNMENT

A. Background Information

The City of Brawley is located on the southeastern region of the State of California, in the center of the Imperial County. Although the region is a desert with arid conditions, it is also one of the most fertile agricultural areas in the United States. This is possible through water provided by the All American Canal from the nearby Colorado River in addition to an intricate system of canals throughout the region.

The City of Brawley was incorporated on April 6, 1908, as a general law city which operates under the council/manager form of government. The City is governed by a five member City Council. Council members serve for a period of four years on staggered schedules. Every year, the City Council selects a Mayor from its members to serve for a one year term. The Brawley City Council hires a City Manager to act as the chief administrator for the City’s day to day operations.

The City of Brawley is a full-service city. Services provided include police, fire, street maintenance, parks, recreation, library, water, sewer, solid waste, airport, housing, planning, building inspection, and general administrative services.

The City of Brawley has two blended component units, the Successor Agency of the Brawley Community Redevelopment Agency, and the Brawley Public Improvement Corporation. Although, both legally separate entities, they are in substance part of the City’s operations.

The City of Brawley’s operating budget in FY 2021-22 is approximately $45.6 million for all its funds combined. The City’s General Fund budget is approximately $17.3 million.

B. Fund Structure

The City of Brawley currently uses the following fund types and account groups in its financial reporting:

<table>
<thead>
<tr>
<th>Number of Individual Funds Type (per CAFR)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Government Funds:</strong></td>
</tr>
<tr>
<td>General Funds</td>
</tr>
<tr>
<td>Special Revenue Funds</td>
</tr>
<tr>
<td>Capital Project Funds</td>
</tr>
<tr>
<td>Total Government Funds</td>
</tr>
<tr>
<td><strong>Business Type Funds:</strong></td>
</tr>
<tr>
<td>Enterprise Funds</td>
</tr>
<tr>
<td>Internal Service Funds</td>
</tr>
<tr>
<td>Total Business Type Funds</td>
</tr>
<tr>
<td><strong>Fiduciary &amp; Agency Funds:</strong></td>
</tr>
<tr>
<td>Private Purpose Trust Funds</td>
</tr>
<tr>
<td>Total Fiduciary &amp; Agency Funds</td>
</tr>
<tr>
<td><strong>Total Funds</strong></td>
</tr>
</tbody>
</table>
C. Component Units
The City is defined, for financial reporting purposes, in conformity with the Governmental Accepting Standards Board’s Codification Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, component units are included in the City’s financial statements.

The management of the City identified the following component units for inclusion in the City’s financial statements:

Successor Agency of the Brawley Community Redevelopment Agency
Brawley Public Improvement Corporation

These component units are to be audited as part of the audit of the City’s financial statements. The contact person and record location is the same as the governmental unit.

D. Pension Plans
The City participates in the State of California Public Employee’s Retirement System (PERS), a multiple-employer retirement system.

E. Finance Operations
The Finance Department consists of 8 employees, including the Finance Director. The principal functions performed are accounting, accounts payable, accounts receivable, business licenses, payroll, cash management, budgeting, financial reporting, and grants fiscal administration.

The City uses Tyler Technology’s Incode X for its general ledger, accounts payable, payroll, cash receipts, business licenses, and purchase order functions.

F. Availability of Prior Reports and Work Papers
The following financial statements are available for review on the City’s website at www.brawley-ca.gov:

1. Financial Statements for the City of Brawley
2. Financial Statements for the Successor Agency of the Brawley Community Redevelopment Agency
3. Financial Statements for the Transportation Development Act Funds
4. Financial Statements for the Transportation Funds Non-Transit

IV. TIME REQUIREMENTS
A. Proposal Calendar
The following is a list of key dates up to, and including, the date proposals are to be submitted:

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 16, 2021</td>
<td>Request for proposal issued</td>
</tr>
<tr>
<td>September 3, 2021</td>
<td>Deadline for Submission of Questions</td>
</tr>
<tr>
<td>September 10, 2021</td>
<td>Due date for proposals (due by 5:00 p.m.)</td>
</tr>
<tr>
<td>October 13 – October 14, 2021</td>
<td>Interviews (conducted at City’s discretion)</td>
</tr>
<tr>
<td>October 15 – October 22, 2021</td>
<td>Background Review</td>
</tr>
<tr>
<td>October 25 – November 5, 2021</td>
<td>Firm Selection &amp; Contract Negotiations</td>
</tr>
<tr>
<td>November 16, 2021</td>
<td>City Council Approval</td>
</tr>
</tbody>
</table>

The auditor shall provide all drafts and recommendations for improvements to the Finance Director within a reasonable time period after the last day of field work. The auditor should be available for any meetings or telephone conferences that may be necessary to discuss the draft audit reports.
Once all issues of discussion are resolved, the completed Comprehensive Annual Financial Report, Single Audit report and other reports are to be delivered to the Finance Director 15 days prior to each reporting deadline. The Comprehensive Annual Financial Report shall be completed each year by December 15.

B. Date Audit May Commence
Audit planning, documentation of systems of internal control and compliance and transaction testing should be completed during the interim audit stage in May or June of each year. The City closes its books in September and will be ready for audit fieldwork to commence the first week of October of each year.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION
A. Finance Department Assistance
Finance department staff will be available during the audit to assist the firm by providing information, documentation, and explanations.

B. Work Area, Telephone, and Office Equipment
The City is requesting the majority of the audit be conducted via remote access in advance of in person fieldwork. An Incode user login will be created for auditors giving access to fiscal year information. Auditors will have three days to conduct internal control fieldwork and two days substantive fieldwork.

While in person, the City will provide the auditor with reasonable workspace, desks, and chairs. Access to a telephone, internet, a computer with access to the accounting system Incode, and photocopying, printing and scanning machines will be provided to the auditors.

C. Report Preparation
Report preparation shall be the responsibility of the auditor, with the following final products delivered in a searchable Adobe Acrobat format.

1. Comprehensive Annual Financial Report
2. State Controllers' Cities Financial Transaction Report
3. Single Audit Report
4. Management Letter
5. Auditor Proposed Entries
6. Electronic copy of all final reports in PDF file format submitted to the Finance Director

VI. PROPOSAL REQUIREMENTS
A. General Requirements
1. Inquiries concerning the Request for Proposals must be made in writing no later than September 3, 2021 to:
   Karla Romero, Finance Director – kromero@brawley-ca.gov
   400 Main Street
   Brawley, CA 92227

2. Submission of Proposal. Submit proposals in a PDF file format by email only to tgodinez@brawley-ca.gov and kromero@brawley-ca.gov by 5:00 p.m. on September 10, 2021 for a proposal to be considered. Proposals submitted must address the items listed in sections B, C and D below.
B. Format for Technical Proposal

1. 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 identifying the materials submitted by section and page number.

3. Signed Transmittal Letter briefly stating the Proposer’s understanding of the work to be done; the commitment to perform the work within the time period; and the name(s) of the person(s) authorized to represent the Proposer, title, address, and telephone number.

C. Contents of Technical Proposal

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

The Technical Proposal should address all points outlined in the request for proposals (excluding any cost information which should only be included in the Dollar Cost Bid). The proposal should be prepared simply and economically, providing a 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 subjects must be included. They represent the criteria against which the proposal will be evaluated.

1. License to Practice in California

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in California.

2. Independence

The firm should provide an affirmative statement that it is independent of the City of Brawley as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's Government Auditing Standards.

3. Firm Qualifications and Experience

To qualify, the firm must have extensive experience in audits of local governments as well as experience with preparation of Comprehensive Annual Financial Statements prepared in accordance with GAAP. The proposer should 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. Staff consistency is an important consideration.

The Proposer must provide a list of all current municipal clients.

The proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements (required by Government Audit Standards).

The Proposer shall also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. The RFP for Professional Auditing Services Proposer 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.
4. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Include resumes, indicating whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past (3) three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant governmental accounting continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons and the replacement(s) will be agreed upon between the City and Firm.

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

5. 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 5) performed in the last three (3) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. Also, please indicate whether the audit was part of a Comprehensive Annual Financial Report prepared in conformance with GAAP requirements. Information should be provided regarding clients that the firm serves that have received the GFOA award.

For each reference listed provide the name of the organization, dates for which the service(s) are being provided, and the name, address and telephone number of the responsible person within the reference’s organization. The City reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as the City of Brawley and related materials, organizational charts, manuals, programs, and financial and other management information systems.

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

a. Proposed segmentation for the engagement;
b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
c. Sample size and the extent to which statistical sampling is to be used in this engagement;
d. Type and extent of analytical procedures to be used in this engagement;
e. Approach to be taken to gain and document an understanding of the City’s internal control structure;
f. Approach to be taken in determining laws and regulations that will be subject to audit test work; and

g. Approach to be taken in drawing audit samples for purposes of compliance testing.

h. Identification of Anticipated Potential Audit Problems. The proposal should 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 City.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

D. Contents of Cost Proposal (submitted in separate PDF file)

1. Total All-Inclusive Maximum Price
   The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

   The City will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs should not be included in the proposal.

   The cost proposal should be submitted in the format provided in Attachment A, “AUDIT WORK COST PROPOSAL FORM” and Attachment B, “ESTIMATE OF COST.”

2. Manner of Payment
   Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm’s proposal. Interim billings shall cover a period of not less than a calendar month.

VII. REQUIREMENTS OF FIRM

A. Insurance
   If selected to provide the services described in this RFP, the Firm shall be required to comply with the insurance requirements set forth below:

   1. General
      Firm shall, throughout the duration of this Agreement, maintain insurance to cover Firm, its agents, representatives, and employees in connection with the performance of services under this Agreement at the minimum levels set forth here.

   2. Commercial General Liability
      Commercial General Liability “per occurrence” coverage shall be maintained in an amount not less than $2,000,000 general aggregate and $1,000,000 per occurrence for general liability, bodily injury, personal injury, and property damage.

   3. Automobile Liability
      Automobile Liability “claims made” coverage shall be maintained in an amount not less than $1,000,000 per accident for bodily injury and property damage.

   4. Workers’ Compensation
      Workers’ Compensation coverage shall be maintained as required by the state of California with waiver of subrogation.

   5. Professional Liability
      Professional Liability “claims made” coverage shall be maintained to cover damages that may be the result of errors, omissions, or negligent acts of Firm in an amount not less than $1,000,000 per claim.
6. Endorsements
   Firm shall obtain endorsements to the automobile and commercial general liability with the following provisions:
   
   a. The City (including its elected officials, officers, and employees) shall be named as an additional "insured."
   
   b. For any claims related to this Agreement, Firm’s coverage shall be primary insurance with respect to the City. Any insurance maintained by the City shall be excess of the Firm’s insurance and shall not contribute with it.
   
   c. Firm shall provide evidence of the additional insured primary and non-contributory endorsements to the City in conjunction with the Certificate of Insurance.

7. Notice of Cancellation
   Firm shall notify the City if the policy is canceled before the expiration date. For the purpose of this notice requirement, any material change in the policy prior to the expiration shall be considered a cancellation. Firm shall immediately obtain a replacement policy.

8. Authorized Insurers
   All insurance companies providing coverage to Firm shall be insurance organizations authorized by the Insurance Commissioner of the State of California to transact the business of insurance in the State of California.

9. Insurance Certificate
   Firm shall provide evidence of compliance with the insurance requirements listed above by providing a certificate of insurance, in a form satisfactory to the City, no later than 10 days after the execution of this Agreement and before any commencing any work.

10. Substitute Certificate
    No later than 30 days prior to the policy expiration date of any insurance policy required by this Agreement, Firm shall provide a substitute certificate of insurance or notify the City of the intent to renew the current policy.

11. Firm’s Obligation
    Maintenance of insurance by the Firm as specified in this Agreement shall in no way be interpreted as relieving the Firm of any responsibility whatsoever (including indemnity obligations under this Agreement), and the Firm may carry, at its own expense, such additional insurance as it deems necessary. Failure to provide or maintain any insurance policies or endorsements required herein may result in the City terminating this Agreement.

B. Business License
   If selected to provide the services describe in this RFP, throughout the duration of the contract, the Firm shall be required to hold a valid and current City of Brawley business license.

C. Contract Form and Execution of Contract
   The successful proposer will be required to enter into an agreed upon Professional Services Agreement. The contract shall be signed by a principal of the selected firm and returned together with insurance policies and certificates of insurance, within 10 business days after the Notice of Award of Contract.

VIII. EVALUATION PROCEDURES

A. Review of Proposals
   City Staff, consisting at a minimum, of the following, will evaluate submitted proposals:

   Karla Romero, Finance Director
   Tony Godinez, Assistant Finance Director
B. Evaluation Criteria
Proposals will be evaluated using three (3) sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent 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 California.
   b. The Firm has no conflict of interest with regard to any of the work performed by the firm for the City.
   c. The Firm adheres to the instructions in this request for proposals on preparing and submitting the proposal. Firms not adhering to the instructions will not have proposals evaluated.
   d. The Firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
   e. The Firm’s past experience and performance on comparable government engagements.
   f. The quality of the firm’s professional personnel to be assigned to the engagement and the quality of the firm’s management support personnel to be available for technical consultation.
   g. Adequacy of proposed staffing plan for various segments of the engagement.
   h. Thoroughness of approach to conducting the audit of the City and demonstration of the understanding of the objectives and scope of the audit.
   i. Commitment to timeliness in the conduct of the audit.
### City of Brawley

**RFP for Professional Auditing Services**

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**Attachment A**

**AUDIT WORK COST PROPOSAL FORM**

<table>
<thead>
<tr>
<th>Service</th>
<th>2021-22</th>
<th>2022-23</th>
<th>2023-24</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Audit and Basic Financial Statements and Related Reports</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>GANN Limit Review Report</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Single Audit and Related Reports</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>State Controller’s Cities Financial Transactions Report</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Transportation Development Act Funds Financial Statements</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Transportation Funds Non-Transit Financial Statements</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Total for Fiscal Year (not-to exceed)</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>
## Attachment B
### ESTIMATE OF COST

Name of Firm: ________________________________________________________
Office Address: ________________________________________________________
Contact Name: ________________________________________________________
Contact Phone: _______________________       Fax #: ________________________
Contact Email: ________________________________________________________

### 1. Auditor’s Standard Billing Rates

<table>
<thead>
<tr>
<th>POSITION</th>
<th>2021-22</th>
<th>2022-23</th>
<th>2023-24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partner</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Manager</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Staff Accountant</td>
<td>$</td>
<td>$</td>
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</tr>
<tr>
<td>Clerical</td>
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