

AN ORDINANCE AUTHORIZING THE MAYOR AND/OR FINANCE DIRECTOR TO ENTER INTO A MEMORANDUM OF AGREEMENT WITH ZUPKA & ASSOCIATES AND THE AUDITOR OF THE STATE OF OHIO FOR THE PERFORMANCE OF STATUTORY AUDIT SERVICES FOR THE FISCAL PERIOD JANUARY 1, 2025, THROUGH DECEMBER 31, 2029, AND DECLARING AN EMERGENCY.

WHEREAS, pursuant to Ohio Revised Code Sections 117.11 and 117.115, the Auditor of State of Ohio is authorized to request proposals and enter into agreements for the performance of audits of public offices; and

WHEREAS, the Auditor of State issued a Request for Proposals for audit services for the City of Avon Lake for the fiscal period January 1, 2025, through December 31, 2029; and

WHEREAS, Zupka & Associates of Seven Hills, Ohio, submitted a proposal in response to the Request for Proposals, indicating their willingness and ability to perform the required audit services in accordance with the Request for Proposals and applicable law; and

WHEREAS, the Auditor of State, in consultation with the City, determined that the proposal submitted by Zupka & Associates of Seven Hills, Ohio, was the most favorable to the Auditor of State and the City; and

WHEREAS, a Memorandum of Agreement has been prepared by the Auditor of State to set forth the terms and conditions under which Zupka & Associates of Seven Hills, Ohio, will perform the required audit services for the City; and

WHEREAS, this Council finds it to be in the best interest of the City to enter into said Memorandum of Agreement to ensure compliance with statutory audit requirements.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF
THE CITY OF AVON LAKE, STATE OF OHIO:

Section No. 1: The Mayor and/or the Finance Director are hereby authorized and directed to enter into a Memorandum of Agreement with Zupka & Associates, of Seven Hills, Ohio, and the Auditor of State of Ohio for the performance of statutory audit services for the City for the fiscal period January 1, 2025, through December 31, 2029, in the form as presented to Council. The agreement shall state among its terms that the cost of said personal services shall not exceed \$183,370.

Section No. 2: The Memorandum of Agreement shall incorporate by reference the Request for Proposals, the proposal submitted by Zupka & Associates of Seven Hills, Ohio, and any written documents supplementing or amending the same, as provided therein.

Section No. 3: The Mayor, Finance Director, and other appropriate City officials are authorized to take all actions necessary and proper to carry out the intent and requirements of this Ordinance and the Memorandum of Agreement.

Section No. 4: That it is found and determined that all formal actions of Council relating to the adoption of this Ordinance were taken in an open meeting, and that all deliberations of Council and its committees resulting in such actions were conducted in meetings open to the public in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 5: This Ordinance is hereby declared to be an emergency measure, the emergency being the necessity of ensuring uninterrupted compliance with statutory audit requirements, thus for the public health, safety, and welfare. Therefore, this Ordinance shall take effect and be in force immediately upon its passage and approval by the Mayor.

PASSED: 01/26/2026

/s/ Geoffrey R. Smith
President of Council

POSTED: 01/30/2026

Approved: 01/27/2026

ATTEST: /s/ Valerie E. Rosmarin
Clerk of Council

/s/ Mark A. Spatzel
Mayor