



**Town of Barrington,
New Hampshire**
Proposal for Auditing Services

Submission Date:
December 30, 2020

Contact Information:
Alina Korsak, CPA - Principal
Melanson
9 Executive Drive
Suite 100
Merrimack, NH 03054
603.882.1111
melansoncpas.com



December 30, 2020

Ms. Amy Doherty
Finance Administrator
Town of Barrington
PO Box 660
Barrington, New Hampshire 03825

We are pleased to present our proposal to perform audit services for the Town of Barrington. Along with our professional expertise, focus on project management, and overall audit efficiencies, we have over 42 years of experience working with governmental organizations to offer to the Town of Barrington. With Melanson as your auditors, you will have access to unparalleled professional services and responsiveness.

In this proposal, we are offering an audit team from our Merrimack office that specializes in audits of Towns. That team will be dedicated to servicing your organization, not only during the audit process, but throughout the year by providing answers to your questions and any continuing support you may need.

We understand the work that needs to be performed and commit to meet, or exceed, all terms and conditions included in the Request for Proposal (RFP), and affirm the following:

Independence

Our firm and staff are independent of the Town of Barrington - as defined by *Generally Accepted Auditing Standards*, and the standards applicable to financial audits contained in *Government Auditing Standards* - issued by the Comptroller General of the United States.

License to Practice and Qualified to Perform Independent Audits in New Hampshire

Melanson, and all key staff assigned to the audit, are licensed to practice as Certified Public Accountants in New Hampshire, and specialize in audits of governmental organizations. All staff to be assigned have Town audit experience. Our Merrimack office has over 40 staff, including 4 principals, 6 managers, and just under 30 additional professional staff.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

800.282.2440 | melansoncpas.com



Firm Qualifications and Experience

Melanson is one of the largest non-national CPA firms in New England, specializing in governmental auditing and accounting. We are the largest New Hampshire-based accounting firm and have been rated as one of the top firms in New England in the 2013 through 2019 issues of *Accounting Today*. In addition to specializing in Town audits, Melanson has many years of experience assisting clients with Comprehensive Annual Financial Reports (CAFR), should the Town of Barrington decide to submit.

Client-Specific Risk-Based Audit Approach

We utilize a risk-based audit process, developed from the latest risk assessment standards. This methodology helps our auditors plan and produce higher quality audits that both minimize compliance risk and maximize effectiveness and efficiency.

Timing

We agree to meet the required timing of the completion of audit fieldwork and the issuance of reports.

Total All-Inclusive Maximum Prices

Our prices include all costs and expenses and is the maximum (not-to-exceed) total that will be charged. Our prices remain in effect for a period of 30 days from the opening of the proposal and remain firm once the proposal has been awarded.

By responding to this RFP, we assure you and the Town that, if selected, we will comply with all provisions of the RFP and our proposal throughout the term of the contract. We look forward to continuing our professional relationship with you. If you have any questions regarding this proposal, please call.

Sincerely,

A handwritten signature in cursive script that reads "Alina Korsak".

Alina Korsak, CPA
Principal
603.882.1111
akorsak@melansoncpas.com



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PROFILE OF THE FIRM

Our Team

Melanson is one of the largest non-national CPA firms in New England, specializing in governmental, nonprofit, and commercial auditing. We have been rated as one of the top firms in New England from 2013 through 2019, and are the 11th Fastest Growing Firm in the US in the 2019 issue of *Accounting Today*. In addition, we also provide accounting, tax, fraud, forensic, and advisory services. We currently have 15 principals, 18 managers, and over 90 staff, with offices in Nashua and Manchester, New Hampshire, Andover and Greenfield, Massachusetts, and Ellsworth, Maine. We have built our firm over the last 42 years by providing attentive and proactive service to our clients, and by delivering those services in an effective and efficient manner. We provide a team of dedicated professionals and strategic alliances focused on client service. Our goal is to become your partner in business, as well as provide timely and helpful services to you.

Governmental Services Department

Our Governmental Services Department includes 7 principals and a staff of 65 that work exclusively on governmental audits, providing us with the capacity and depth to not only audit your organization, but also to lend our expertise as a resource. Four (4) of the seven (7) governmental principals have over 30 years of auditing experience and each has their own particular area of expertise. We are experienced in audits of federal funds, in compliance with OMB guidelines, as we audit hundreds of federally funded major programs annually. Our expertise in these various disciplines means that we are uniquely qualified to perform the services that you need.

Our continued success and growth in the governmental services area is the result of closely monitoring the following specific goals and objectives that have been implemented by our Governmental Services Department over the last 42 years:

- Provide a high level of principal participation and supervision in all audits.
- Provide availability of principal and staff throughout the year.
- Provide technical expertise unsurpassed in the industry.
- Provide highly experienced staff that thoroughly understands the uniqueness of governmental accounting and auditing.
- Develop procedures to provide quality audit services in an efficient and cost-effective manner.
- Provide quality recommendations and training to our clients to simplify and improve their accounting records and internal controls.
- Provide timely service and minimize disruptions to clients' staff.
- Implement internal quality control steps to ensure our work product meets the highest standards of quality and accuracy.



We have stayed focused on implementing these goals over the years, which has resulted in our current leadership role in the governmental arena.

Project Management

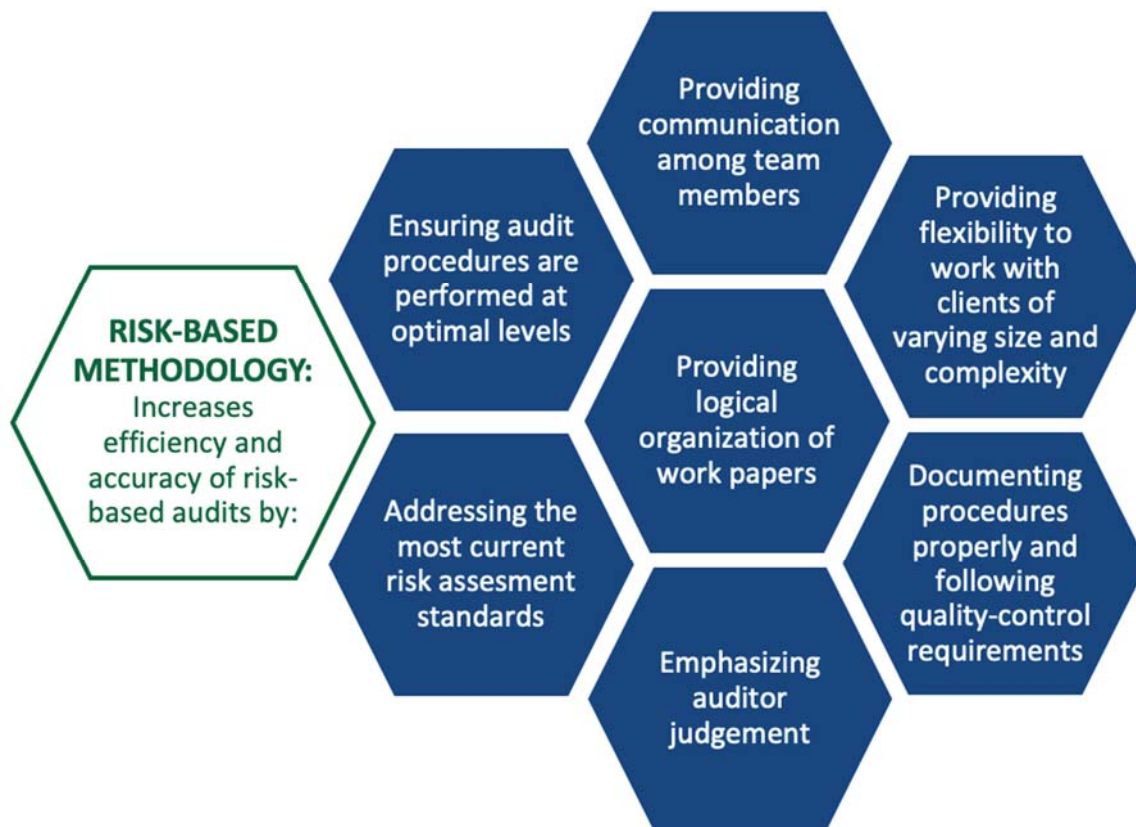
We stress proper planning in all of our engagements. Once awarded the engagement, we work with you to specifically determine goals and objectives that will ensure a successful and timely audit. Together we prioritize and develop a timeline with clear and concise milestones and deadlines. We obtain an in-depth understanding of audit risks specific to your organization. With proper planning, issues will be identified early in the audit process which will contribute to the efficiency and timeliness of the audit.

During fieldwork, we document your organization's entity-level controls and control activities, and perform walk-throughs of key processes and test the effectiveness of controls as part of the risk assessment process, in accordance with the most recent auditing standards. We pay particular attention to areas that we consider high audit risk areas related to controls over financial reporting. In order to facilitate an organized and timely audit and reporting process, we will identify issues that need clarification or additional research as early in the audit process as possible.

We view the Select Board as an integral part of the audit process. We feel that it is important to establish a clear channel of communication between those charged with governance, management, and the auditor. While most of our work and communication is with management, it is important that the Board be kept informed of the audit progress and any issues that may need to be resolved.

Risk-Based Audit Approach

At Melanson, we utilize a risk-based audit process, developed from the latest risk assessment standards. This risk-based methodology was created by auditors, for auditors, and has passed the American Institute of Certified Public Accountants (AICPA) Peer Review. This methodology helps our auditors plan and produce higher-quality audits that both minimize compliance risk and maximize effectiveness and efficiency and focuses on changes in risk from the prior year to help ensure that we are neither under-auditing nor over-auditing.



Although the risk assessment standards have been effective for some years, peer reviewers still find that many auditing professionals have not truly implemented a risk-based auditing approach. If these firms are using older audit programs and methodologies that do not adequately address risk, or are using new technology to generate the audit programs similar to what they have used in the past, deficiencies are more common.

Experienced Staff

The members of our team have extensive experience in audit and accounting. Principals in our firm typically have in excess of 20 years of audit and accounting experience. Melanson has low turnover of personnel, which means that you will generally be assigned the same audit personnel each year, without having to “re-train” new auditors. The engagement principal and audit supervisor of your audit team will be closely involved in your audit to ensure that you get the answers you need, when you need them, and to facilitate continuity of service.

Quality Control System

We have developed a very detailed quality control system within our firm to deliver our services at the highest level. All work is closely supervised. For more than 30 years, we have undergone



rigorous peer reviews that have resulted in the highest level of compliance. All of our peer reviews, including our most recent, concluded with our receiving the best rating possible and no related letter of comments. This process furthers our efforts to provide the highest level of quality to our audits.

Management Letters

We view management letters as not only a requirement of auditing standards, but also as a mechanism to communicate ways to improve controls and efficiencies over financial systems and reporting. We also encourage management to include responses to our comments in the final management letter.

Technical Resource

We are proactive when new accounting and auditing standards are published as we implement many standards in advance. When new accounting and audit pronouncements are introduced, we lead the way in working with clients by guiding them through their implementation of the sometimes complex issues.

Involvement in Professional Organizations

In order to keep abreast with the ever-changing accounting and auditing pronouncements, and other timely issues, we maintain an active role in the following professional organizations:

- AICPA – American Institute of CPAs
- AICPA PCPS – Private Companies Practice Section
- AICPA GAQC – Governmental Audit Quality Center
- AICPA G400 Group (largest 500 CPA firms in the US)
- ACFE – Association of Certified Fraud Examiners
- New England Government Finance Officers Association
- New Hampshire Association of School Business Officials
- New Hampshire Society of CPAs
- New Hampshire Government Finance Officers Association
- PCAOB – Public Company Accounting Oversight Board

Paperless Technology

Melanson employs advanced technology to organize, store, protect, and communicate data to and from our clients. We employ accounting-specific applications that allow us to organize and



track all audit data in an electronic (i.e., “paperless”) environment. All of the data we store and utilize is backed up on a specific schedule that includes additional “off-site” secure storage for disaster recovery purposes.

Our audit staff utilizes laptop computers and paperless audit engagement software to maximize engagement efficiencies. We have the technology and experience to work remotely, if needed. (e.g., Sharefile, paperless technology, Zoom and Microsoft Teams video calls).

Security of Data

All computers that are utilized outside the offices (i.e., laptops) have encrypted hard drives to prevent unauthorized access, particularly in case of theft. Additionally, encrypted USB drives are available to all employees to allow for the secure transfer and temporary storage of data while at a client location.

All remote connectivity used by our employees is encrypted. Furthermore, we can send emails that contain sensitive data in an encrypted format. Finally, Melanson employs a secure web-based portal that allows for the secure transfer of data between our offices and clients.

Services to Governmental Organizations

Accounting, Audit, and Financial Reporting

Melanson has been performing audits of governmental organizations since 1974. These audits range in size from complex, multi-tiered organizations to small governmental organizations with few staff.

Single Audits/Uniform Guidance Compliance Audits

Certain entities may fall under Federal OMB guidelines that require a single audit to be performed with respect to federal programs, depending on the level of federal dollars spent. We complete hundreds of single audits annually and consider ourselves leaders in this area.



APPROACH AND PLAN TO SERVICES TO BE PROVIDED

Our Responsibilities

The objective of an audit is to obtain reasonable assurance (not absolute assurance) about whether your financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance and requires us to plan and perform the audit so that audit risk will be limited to an appropriately low level.

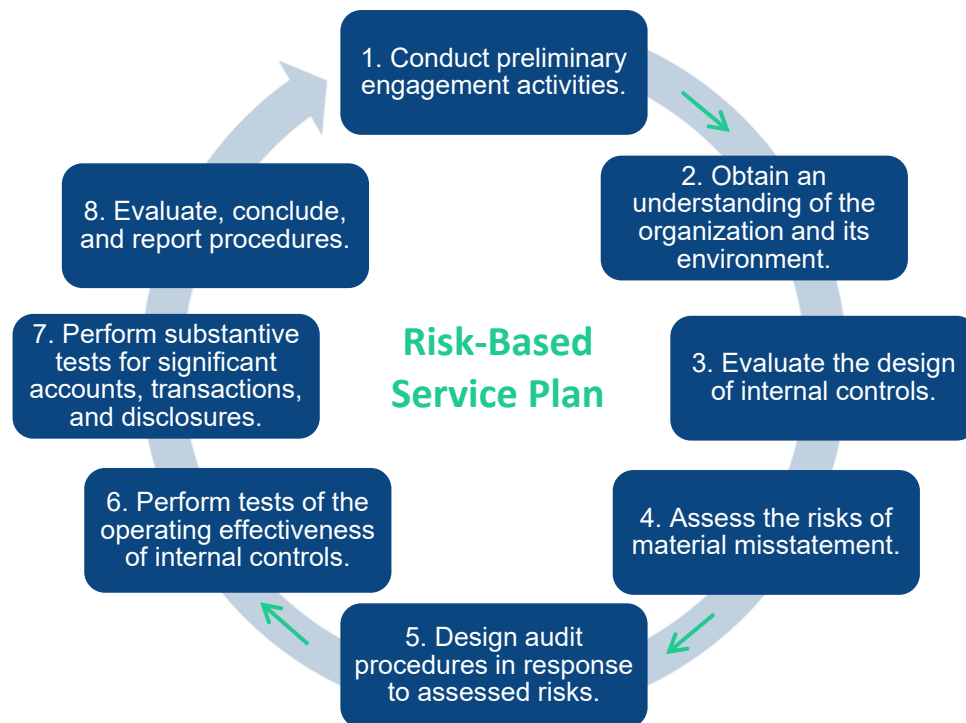
An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether your financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations.

Service Plan

We utilize a risk-based audit methodology that emphasizes using knowledge of your organization to make risk assessments required regarding the financial statement audit. All audits are risk-based to some extent because an auditor does not test 100% of the transactions of an entity. The more accurately an auditor assesses an entity's risks of material misstatement, the more likely the auditor will be to direct audit effort to those areas expected to contain risks of material misstatement, whether due to error or fraud, and the more assurance the auditor has that the procedures performed in response to the risk assessments will detect material misstatements. Therefore, the primary drivers of our audit will be:

- Obtaining an understanding of your organization and its environment, including internal control, sufficiently enough to accurately assess the risks of material misstatement and provide a basis for designing and implementing responses to the assessed risks of material misstatement.
- Obtaining sufficient appropriate audit evidence about whether material misstatements exist, through designing and performing audit procedures that are responsive to the risks of material misstatement.
- Forming an opinion on your financial statements based on conclusions drawn from the audit evidence obtained.

Our risk-based service plan for the audit of your financial statements includes the following eight steps:



The understanding obtained in each process affects the decisions made in the next step. Although most steps in the methodology are performed sequentially, an audit is not a linear process. We may reconsider decisions made in an earlier process based on evidence obtained in later stages of the audit.

In general, knowledge and understanding of your organization should flow through the above eight processes and affect the audit as follows:

- Knowledge gained from preliminary engagement activities and the determination of materiality is used to customize the audit plan for risk assessment procedures.
- Knowledge gained from risk assessment and other procedures, such as preliminary analytical procedures, is used to identify and assess the risks of material misstatement.
- Knowledge gained from risk assessment procedures and the identification of risks of material misstatement is used to customize the audit plan for further audit procedures.
- Evidence gained from further audit procedures is evaluated to determine whether audit risk has been reduced to an appropriately low level, and the appropriate auditor's report is issued.



Sampling

During our audit, we may perform sampling in order to evaluate some characteristic of a balance or class of transactions, or to obtain audit evidence. The sampling performed may be either non-statistical or statistical, and may be used for tests of controls, substantive tests, and also dual-purpose tests. Tests of controls provide evidence about the operating effectiveness of a control in preventing or detecting material misstatements in a financial statement assertion. In tests of controls, the auditor is usually concerned about the rates of any deviation from a prescribed control procedure. Tests of controls are necessary when the audit strategy is to rely on the effectiveness of the control. Substantive procedures are audit procedures designed to obtain evidence about the validity and propriety of the accounting treatment of transactions and balances or to detect misstatements. Substantive procedures differ from tests of controls in that the auditor is interested primarily in a conclusion about dollars. Substantive procedures include tests of details of transactions and balances and analytical procedures.

THE AUDIT TEAM

Team Qualifications

The audit team prides itself on providing a personal approach to a professional relationship.

At Melanson, we strive to maintain audit team continuity on our audit engagements because it allows the audit to run more smoothly and efficiently from year to year. Because we maintain the same staff, this allows for better communication and teamwork between your organization and the auditor.

In addition to the following audit team members, there will also be several staff accountants assigned to the engagement. These individuals work exclusively with the audit team and will be re-assigned to the engagement in subsequent years. Staff accountants are fully supervised at all times during fieldwork.



Alina Korsak, CPA
Principal

Alina Korsak, CPA is a principal in the Governmental Services Department at Melanson and has been with us since 2000. She is a Certified Public Accountant.

Alina has over 20 years of governmental accounting and auditing experience. She is currently responsible for managing several government audit engagements annually, including financial statement audits of cities, towns, pension plans, utilities, and airports. She also manages audits for 7 governments that annually earn the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

Education:

Bachelor of Science, Accounting
Emmanuel College
Magna Cum Laude

Professional Memberships:

New England GFOA

National GFOA

Community Involvement:

Board Member and Treasurer
of Marguerite's Place

Previously Board Member and
Treasurer of Nashua Adult
Learning Center

Professional Development:

Attends National GFOA
Conference

Participation in the Town of Barrington Audit

Alina will serve as a fieldwork principal in the Town of Barrington audit.



Alan Goodwin, MSA
Audit Supervisor

Alan Goodwin is an Audit Supervisor in the Governmental Services Department at Melanson and has been with us since 2008 (during 2016 to mid-2018 Alan was hiking the Appalachian Trail and working for a Maine CPA firm performing governmental audits). He has worked on governmental financial statement audits, including preparing four annual Comprehensive Annual Financial Reports (CAFRs), Uniform Guidance single audits, as well as forensic audits and other special projects.

Participation in the Town of Barrington Audit

Alan will serve as the supervisor in the Town of Barrington audit. He will be a key contact person and will be responsible for planning, scheduling, coordinating, and managing the audit.

Education:

Master of Science, Accounting
Southern NH University

Bachelor of Science, Accounting
Roger Williams University

Community Involvement:

Volunteers for Vermont
Adaptive Ski and Sports



Rachel Lindley, CPA
Senior Audit Staff

Rachel Lindley is a senior audit staff in the Governmental Services Department at Melanson and has been with the Firm since June 2018. She is a Certified Public Accountant.

Rachel's experience is concentrated in the areas of governmental accounting and auditing. She has participated on the audits of Comprehensive Annual Financial Reports (CAFRs) and financial statement audits of towns, cities, Uniform Guidance single audits, end-of-year reports, contributory retirement systems, agreed-upon procedure engagements, and special projects.

Education:

Bachelor of Arts, Accounting
Bachelor of Arts, Business
Saint Anselm College

Participation in the Town of Barrington Audit

Rachel will serve as senior audit staff in the Town of Barrington audit.

Community Involvement:

Treasurer of Nashua Education
Foundation

**Joseph Trabucchi****Staff Accountant**

Joseph Trabucchi is a staff accountant in the Governmental Services Department at Melanson and has been with the Firm since 2020.

Joseph has worked on financial statement audits for cities and towns across New Hampshire, Massachusetts, and Vermont; and single audits for cities and towns in New Hampshire, Massachusetts, and Vermont.

Participation in the Town of Barrington Audit

Joseph will serve as a staff accountant in the Town of Barrington audit.

Education:

Bachelor of Arts, Accounting
Bachelor of Arts, Finance
Saint Anselm College

Community Involvement:

Volunteers at Caregivers Caring
Cupboard (New Hampshire
Catholic Charities)

Member of a Recycled
Percussion ensemble that is run
through, and performs for the
benefit of, Nashua Community
Music School



DELIVERABLES

Financial Audit

- Independent auditors' report and financial statements, including supplementary schedules, if requested.
- A management letter of comments and recommendations related to the financial statements, internal controls, accounting, accounting systems, legality of actions, other instances of noncompliance with regulatory requirements, and other matters coming to our attention during the financial audit.
- A Governance letter.
- Annual MS -535 financial report, if requested for an additional fee.

Other

- Attendance at meetings, as requested, to review/present the audit reports.
- Electronic and bound copies of reports, as requested – to be printed after acceptance of the audit.
- Consultation and answers to technical questions, as requested.

TIMING

We will be able to comply with the time requirements outlined in the RFP as long as documentation from the Town is provided in accordance with the agreed-upon schedule.

Preliminary Fieldwork

In order to meet your report deadlines, we will need to perform preliminary fieldwork – typically 2 - 3 days. We are available to schedule this work in January.

Audit Fieldwork

We will commence fieldwork at a mutually convenient date (as long as the books are ready to be audited – i.e., all accounts have been reconciled and the books are “closed”) – typically 3 days. Key information that is needed from the Town in order to commence field work includes the following:

- Final trial balance to be audited for all funds and accounts.
- Bank statements and reconciliations to the general ledger.



- Support for receivables, inventory, prepaid expenses, payables and accrued expenses and reconciliations to the general ledger.

Audited trial balance reports and adjusting journal entries (fund basis) will be provided to the Town for review within 2 weeks following the conclusion of fieldwork, as long as all related documentation (fund basis) has been received.

Draft Reports

Draft reports are expected to be provided within 4 weeks following the conclusion of fieldwork, or the receipt of all requested documentation (fund basis, government-wide, and internal control documentation), whichever is later. Government-wide documentation needed to complete the financial statements includes the following:

- GASB 75 valuation from actuary.
- Support for capital assets, additions, disposals, and depreciation information.
- Long-term debt support.

Final Reports

We will be available to review the draft reports with Town staff, discuss any findings or issues, and to answer any questions prior to issuance of the final reports. Final reports, both electronic (by May 15) and hard copy (by May 30), will be provided upon acceptance of the draft report and the receipt of all requested documentation. Presentation of the audit to the Select Board or Delegation will also be provided, if requested.



FEES

Our fees for services are predicated on matching the expertise of our various staff with the work required. Proposed fees for our services are based on our anticipated time spent at our standard hourly rates. Rates for this engagement vary, depending upon the level of expertise required.

Our all-inclusive maximum prices for years 2020 through 2022 will be as follows:

Fiscal Year	Financial Statements	Single Audit*
2020	\$20,000	\$5,000
2021	\$20,500	\$5,000
2022	\$21,000	\$5,000

* Although pricing for the single audit is listed separately, auditing standards require that the single audit be performed by the same firm that performs the financial statement audit. The single audit cannot be an engagement separate from the financial statement audit under Generally Accepted Auditing Standards.

The fees for the single audit include the audit of one (1) major federal program. If audits of additional major programs are required under the federal guidelines, additional fees ranging from \$1,000 to \$1,500 per major federal program may apply.

Routine assistance throughout the year is included in our fixed fees. We will also be available throughout the year to provide additional technical and other services that will require more than a nominal amount of time, if requested, at our standard hourly rates which currently range from \$90 for staff accountants to \$215 per hour for principals, depending upon the level of staff involved.

Our fees are based on our hourly rates and the estimated time involved. Fees are also based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is necessary, we will discuss it with you in advance and arrive at a new fee estimate before we incur the additional costs.



REFERENCES

Listed below are counties that Melanson has audited and provided consulting services for.

Town of Canterbury, New Hampshire *

Mr. Ken Folsum
Town Administrator
603.783.9955

Town of North Hampton, New Hampshire**

Mr. Ryan Cornwell
Finance Director
603.964.8087

Town of Durham, New Hampshire *

Ms. Gail Jablonski
Business Manager
603.868.5571

* Most recent financial statement audit calendar year 2020.

** Most recent financial statement audit fiscal year 2019.

PEER REVIEW

Every three years Melanson undergoes an in-depth peer review process, which includes an evaluation of our audit quality control system and review of sample governmental audit work papers and financial statements. The results of our peer reviews have always resulted in a “clean opinion” with no exceptions. This is the best result possible from a peer review.

Our most recent peer review report is presented on the following page. There was no letter of comments.



TELLING & HILLMAN, P.C.

ACCOUNTANTS • AUDITORS
5 PARK STREET – MIDDLEBURY, VT 05753

PHONE: (802) 388-3311
WEB: WWW.TELLING.INFO

Report on the Firm's System of Quality Control

July 13, 2018

To the Owners of Melanson Heath
and the Peer Review Committee of New England Peer Review Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Melanson Heath (the firm) in effect for the year ended March 31, 2018. 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, objectives, 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 remediating 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 engagements performed under *Governmental Auditing Standards*, including compliance audit under the Single Audit Act; and audits of employee benefit plans.

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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Melanson Heath in effect for the year ended March 31, 2018, 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*. Melanson Heath has received a peer review rating of *pass*.

Telling & Hillman, P.C.



EXPERIENCE

New Hampshire

Towns:

Town of Amherst
Town of Bedford (CAFR)
Town of Bristol
Town of Canterbury
Town of Carroll
Town of Chester
Town of Danville
Town of Deerfield
Town of Deering
Town of Derry (CAFR)
Town of Dunbarton
Town of Durham
Town of Enfield
Town of Exeter
Town of Goffstown
Town of Greenland
Town of Greenville
Town of Hanover
Town of Hollis
Town of Hopkinton
Town of Jaffrey
Town of Litchfield
Town of Londonderry (CAFR)
Town of Madison
Town of Merrimack
Town of Newfields
Town of New Ipswich
Town of Newmarket
Town of Northfield
Town of North Hampton
Town of Pelham
Town of Piermont
Town of Plaistow
Town of Raymond
Town of Sandown
Town of Salem
Town of Stoddard

Town of Sullivan
Town of Sunapee
Town of Temple

Cities:

City of Claremont
City of Concord (CAFR)
City of Dover (CAFR)
City of Keene (CAFR)
City of Laconia
City of Laconia Water Works
City of Manchester
City of Nashua (CAFR)
City of Portsmouth (CAFR)
City of Rochester
City of Somersworth

Counties/Districts:

Berlin Water Works
Contoocook Water District
County of Belknap
County of Coos
County of Grafton
County of Rockingham
Emerald Lake Village District
Grasmere Village District
Ossipee Corner Light & Power
Sullivan County
Tilton-Northfield Fire District
Tilton-Northfield Water District

School Districts:

Amherst School District (SAU 39)
Concord School District (SAU 8)
Derry Cooperative School District
Dunbarton School District (SAU 19)
Farmington School District (SAU 61)
Franklin School Department (SAU 18)
Goffstown School District (SAU 19)



Grantham School District (SAU 75)
Hill School District (SAU 61)
Mascenic Regional School District (SAU 87)
Merrimack School District (SAU 26)
Middleton School District (SAU 61)
Mont Vernon School District
New Boston School District (SAU 19)
Northwood School District (SAU 44)
Nottingham School District (SAU 44)
Oyster River School District
Prospect Mountain High School
School Administrative Unit 18
School Administrative 19
Sanborn Regional School District
School Administrative 44
Strafford School District (SAU44)
Souhegan Cooperative School District
Other Governmental Organizations:
Central New Hampshire Regional Planning
Commission
Nashua Regional Planning Commission
Nashua Region Solid Waste Management
District
New Hampshire/Vermont Solid Waste
Project
North Country Council
Rockingham Planning Commission
Strafford Regional Planning Commission
Upper Valley Lake Sunapee Planning
Commission

Massachusetts

Towns:

Town of Amherst
Town of Ashby
Town of Ashland
Town of Athol
Town of Becket
Town of Belmont
Town of Bernardston
Town of Blackstone

Town of Blandford
Town of Bourne
Town of Boxford
Town of Boylston
Town of Chelmsford
Town of Cheshire
Town of Chester
Town of Concord
Town of Danvers (CAFR)
Town of Dartmouth
Town of Douglas
Town of Dover
Town of Dracut
Town of Easton
Town of Egremont
Town of Fairhaven
Town of Framingham
Town of Franklin
Town of Great Barrington
Town of Hadley
Town of Hanover
Town of Hardwick
Town of Hinsdale
Town of Holbrook
Town of Hudson
Town of Ipswich
Town of Kingston
Town of Lee
Town of Lexington
Town of Ludlow
Town of Lunenburg
Town of Lynnfield
Town of Manchester-by-the Sea
Town of Maynard
Town of Medfield
Town of Medway
Town of Millis
Town of Middleborough
Town of Millbury
Town of Montague
Town of Monterey



Town of Montgomery
City of Methuen
City of Newburyport
City of Quincy
City of Revere
City of Springfield
Town of West Springfield (City Government)
Town of Watertown (City Government)
Town of Weymouth (City Government)
Town of Needham
Town of North Attleborough
Town of Norwell
Town of Norwood
Town of Oak Bluffs
Town of Randolph
Town of Reading
Town of Rowe
Town of Rutland
Town of Saugus
Town of Sharon
Town of Sheffield
Town of Sherborn
Town of Southampton
Town of Southbridge
Town of Stoneham
Town of Sutton
Town of Swansea
Town of Templeton
Town of Townsend
Town of Uxbridge
Town of Wayland
Town of Webster
Town of West Boylston
Town of West Bridgewater
Town of Westford
Town of Weston
Town of Whitman
Town of Wilbraham
Town of Williamsburg

Cities:

City of Amesbury
City of Everett
City of Fitchburg
Town of Greenfield (City Government)
City of Holyoke
City of Lawrence
City of Leominster
City of Lynn
City of Medford

Counties:

Franklin Regional Council of Governments
Hampshire Council of Governments
Plymouth County

School Districts:

Adams-Cheshire Regional School District
Ashburnham-Westminster Regional School District
Athol-Royalston Regional School District
Ayer-Shirley Regional School District
Cape Cod Regional Vocational Technical School
Concord-Carlisle Regional School District
Dighton Rehoboth Regional School District
Erving Regional School District
Franklin County Technical School District
Gill-Montague Regional School District
Greater Lawrence Technical School
Greater Lowell Regional Vocational Technical School District
Groton-Dunstable Regional School District
Hamilton-Wenham Regional School District
Hawlemont Regional School District
Minuteman Regional Vocational Technical High School
Mohawk Trail Regional School District
Montachusett Regional School District
New Salem-Wendell Union School District
North Middlesex Regional School District



Old Rochester Regional School District
Pathfinder Regional School District
Southeastern Regional Vocational School District
Wachusett Regional School District
Whittier Regional Vocational Technical School District
Electric Enterprise Divisions:
Cohasset Water & Sewer
Concord Municipal Light Plant
Danvers Electric Division
Littleton Electric & Water Department
Norwood Electric Department
Peabody Municipal Light Plant
Reading Municipal Light Plant
Wakefield Municipal Gas and Light Department
Wakefield Municipal Cooperative Corporation
Other Governmental Organizations:
Bondsville Fire and Water District
Bourne, MA Landfill
CASE Collaborative
Dedham-Westwood Water District
Franklin-Hampshire Employment and Training Consortium
Franklin Regional Retirement System

Lanesboro Village Fire & Water
Lexington Housing Assistance Board
Lynn Water & Sewer
Martha's Vineyard Municipal Airport
Merrimack Valley Nutrition Project
Natick Water & Sewer
Pioneer Valley Planning Commission
Salem-Beverly Water Supply Board
Springfield Redevelopment Authority
Springfield Water and Sewer Commission (CAFR)
Turners Falls Fire and Water District
Wayland-Sudbury Septage Treatment Facility

Maine

Towns:

Town of Lebanon

Vermont

Cities:

City of Burlington (CAFR)

School Districts:

Burlington School District