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CITY COUNCIL  
***CITY OF NORTHAMPTON***  
MASSACHUSETTS

## MEMORANDUM

**FROM:** Laura Krutzler, Administrative Assistant, Northampton City Council

**TO:** City Council Committee on Finance

**DATE:** January 21, 2026

**Re:** FY2027 Independent Audit

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I suggested putting this on the agenda to give a heads up to the committee that one of the projects on their agenda this year may be conducting a procurement process for the Independent Audit.

As you probably know, a key financial responsibility assigned to the City Council by the Charter ([Section 7-6 Independent Audit](#)) is to annually provide for an outside audit of the city's books and accounts by a certified public accountant or firm. The council rules assign the Administrative Assistant the responsibility to "assist in preparing requests for proposals for an independent auditor in accordance with Sec 7-6 of the Charter."

The City Council last awarded a three-year [contract](#) to Scanlon & Associates by order adopted September 7, 2023 for the FY2024-FY2026 audits. Charter 7-6 requires that, "The award of a 3-year contract to audit shall be made by the city council on or before September 15 of every third year." Therefore, the council is required to award a new audit contract by September 15, 2026.

[City Council rules](#) (3.1 SELECTION OF AN OUTSIDE AUDITOR) further provide that, "3.1.1 The Finance Committee shall oversee the process of selection of an independent auditor and shall make a recommendation on the award of a contract for auditing services to the full Council."

In order to result in a contract award by September 15th, a full procurement process ideally needs to commence in the Spring.

I prepared a sample timeline to show the steps involved and why the work needs to start so early. Ideally, accounting firms should be given 30 days to respond to an RFP. And Finance Committee members have to review the proposals, decide which firms to interview and conduct interviews. The Finance Committee's recommendation needs to get to council by its August meeting in order to allow two readings prior to the September 15<sup>th</sup> deadline.

I thought this would be a good opportunity to bring this to your attention outside of a full council meeting. It's one of the few things that necessitates scheduling special meetings of the Finance Committee.

Important to note is that, per M.G.L. c. 30B, Section, **contracts with** labor relations representatives, lawyers or **certified public accountants are exempt from the state procurement act**. So going out to bid is not legally required, and the procurement process to be followed is not prescribed by Chapter 30B but is at the discretion of the city council.

While going out to bid is not legally required, both the Department of Revenue (DOR) and the Government Finance Officers Association (GFOA) recommend municipalities undertake a full-scale competitive process for the selection of an independent auditor every five to eight years. (See quotes from DLS Fact Sheet and GFAO Best Practice, attached to 1/21/2026 Finance Committee agenda.)

In short, I am looking for direction from the City Council and its Finance Committee as to whether to undertake a full procurement process this year.

Please note, that, if, for whatever reason, the Finance Committee/City Council decides not to go out to bid, the alternative is simply to request a quote from Scanlon & Associates for providing auditing services for the next three years.

Respectfully Submitted,  
Laura Krutzler