

RESOLUTION NO. 14-2026

Harrisburg Redevelopment Authority

RESOLVED by the Redevelopment Authority of the City of Harrisburg that the Executive Director is hereby authorized to execute a professional services contract with Hamilton & Musser, P.C., 176 Cumberland Parkway Mechanicsburg 17055, to provide audit and finance services to aid the Authority in implementing controls over accounting and financial reporting in preparation of annual audits in compliance with GAAP, for the base contract amount of \$7,500, plus reasonable additional expenses more fully detailed on the attached Services Agreement.

4/21/2026

Date



Secretary

**Proposal for
Audit Assistance and
Monthly Accounting Oversight**

**Redevelopment Authority of the
City of Harrisburg**

April 19, 2026

Submitted to:

Bryan Davis, Executive Director

&

Janell Weaser, Controller

Prepared by:

Nicholas Shearer, CPA, CGFM, CFE, Shareholder

Hamilton & Musser, P.C.

176 Cumberland Parkway

Mechanicsburg, PA 17055

717-697-3888 ext. 134

nshearer@hnmcpas.com



HAMILTON & MUSSER, P.C.
Certified Public Accountants • Consultants to Management

Audit Assistance and Monthly Accounting Oversight The Redevelopment Authority of the City of Harrisburg

Dear Mr. Davis & Ms. Weaser,

Hamilton & Musser's Government Client Advisory Services (GCAS) is pleased to submit this formal proposal to The Redevelopment Authority of the City of Harrisburg. The GCAS team will partner with the Authority to provide audit readiness support specifically preparing necessary accruals in accordance with GAAP and updating QuickBooks with standardized board reporting. We will also provide monthly oversight for its internal financial reporting processes from May 2026 to April 2027.

Below is an outlined scope of our services based on our discussions and requests.

Scope and Timing of Services

1. Audit Preparation May / June 2026
 - a. We will verify the reconciliation of beginning balances of 2025 to the ending balances of the 2024 audit.
 - b. We will verify or reconcile all bank accounts within QuickBooks.
 - c. We will verify all balance sheet accounts are updated through December 31, 2025.
 - d. We will scan through revenue and expense accounts noting any large or unusual transactions.
 - e. Additional verification or reconciliation of accounts in accordance with GAAP as deemed necessary.

2. Monthly oversight of the following areas May 2026 to April 2027
 - a. Review of bank accounts and reconciliations.
 - b. Review of due to / due from and transfer reconciliations
 - c. Review of Income Statement transactions to identify potential classification changes needed.
 - d. Generation of standard monthly board reports from QuickBooks.

*All Oversight Services will assume the cash basis of accounting

3. As Needed:
 - a. Monthly questions regarding accounting support, including client inquiries
 - b. Other Accounting support as requested

The reconciliation services will begin in May 2026 and end with the start of the audit (approximately July 5th). The monthly oversight services will begin for the May 2026 reporting and continue to April 2027 after which they can be cancelled by management of Redevelopment Authority of the City of Harrisburg or designee of GCAS. GCAS prefers and encourages remote services. All services will be performed approximately on the second Tuesday in the subsequent month end to ensure records are prepared for the board meeting on the third Tuesday of the month.

It is anticipated that GCAS will provide approximately 4 – 6 hours a month of work in support of the services stated above.

Audit Assistance and Monthly Accounting Oversight The Redevelopment Authority of the City of Harrisburg

Proposed Fees

We highly encourage the Authority to provide virtual access to the accounting system and records. The Authority will be responsible for the cost and management of the software needed to gain access to the accounting software.

The audit assistance will be billed at standard hourly rates. Jada Dunlap, CPA will be billed at the rate of \$200 per hour and Nick Shearer, CPA, CGFM, CFE will be billed at the rate of \$275 per hour. We have not performed a complete analysis of the work and hours needed to complete the reconciliations. Based on review of 2024 auditor trial balances, 2024 auditor journal entries, and financial statements we expect the audit assistance to be around \$7,500.

The monthly oversight services will be billed at a fixed monthly rate. GCAS will provide a three-tiered approach to the monthly services:

Tier 1 – Standard oversight services - \$1,000 per month.

Tier 2 – Provide specific items that need to be corrected within the General Ledger – Based on Hourly Rates

Tier 3 – GCAS will make the corrections to the General Ledger – Based on Hourly Rates

Work in Tier 2 or Tier 3 performed by Jada Dunlap, CPA will be billed at the rate of \$200 per hour. Work in Tier 2 or Tier 3 performed by Nick Shearer, CPA, CGFM, CFE will be billed at the rate of \$275 per hour.

Proposed fees are guaranteed for 1 year from the date of the proposal after which they may be subject to change.

Assumptions:

The scope of services and related fees have been prepared based on the following assumptions:

1. The Authority will continue to utilize QuickBooks for their accounting processes.
2. GCAS will be given appropriate access to files and / or systems as deemed necessary to conduct duties as assigned.
3. Maher Duessel will provide H&M all prior audit accrual workpapers.
4. GCAS will not provide any attest services as part of our services.

Professional References:

Highspire Borough – Monthly oversight and board report preparation.

Mark Stonbraker – Borough Manager – (717) 939-3303

Resumes:

Nick Shearer, CPA, CGFM, CFE

- Hamilton & Musser, PC – Shareholder – July 2014 – Present
- Shippensburg University – Accounting Major, Finance Major, Economics Minor – 2013

Jada Dunlap, CPA

- Hamilton & Musser, PC – September 2025 – Present
- Lower Paxton Township – Finance Manager – November 2020 – September 2025
- Susquehanna University – Accounting Major, Economics Minor – Summa Cum Laude – 2017

We are confident that the transition to Hamilton & Musser, P.C., CPAs would be a smooth one and that your decision to select our firm would be confirmed by our work and assistance to The Redevelopment Authority of the City of Harrisburg.

Thank you again for the opportunity to submit our proposal. Please contact me with any questions you may have. We look forward to serving you.

Sincerely,



Nicholas L. Shearer, CPA, CGFM, CFE
Shareholder