

Proposal to  
Serve the  
North Slope  
Borough  
School District

Accounting Services

DANIEL J. ROZEMA, CPA

February 2, 2021

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Accounting and Advisory Services



## Proposal to Provide Accounting Services

February 2, 2021

Fadil Limani  
Chief Financial Officer  
North Slope Borough School District

Dear Fadil,

Thank you for this opportunity to continue to serve the North Slope Borough School District (School District).

### Experience That Counts

Daniel J. Rozema (Dan) has over 37 years of experience in providing professional services to governmental entities in Alaska and the Pacific Northwest, including school districts. Dan began his career in 1983 with Educational Management Associates, Inc. (EMA) providing accounting and advisory services to school districts throughout Alaska. After 4 years with EMA, Dan joined Deloitte & Touche as a staff accountant providing audit, accounting, and advisory services to a wide range of Alaskan public and private clients. In 2001, Deloitte & Touche decided to close their Anchorage office and Dan joined KPMG as an Audit Partner where he continued to provide audit, accounting, and advisory services primarily to Alaska based companies and governmental organizations. Dan retired from KPMG on September 30, 2020 after 19 years of service.

### Vast Industry Knowledge

During Dan's 37 years of providing audit, accounting, and advisory services, he has provided services to the following governmental organizations:

*Dan has over 37 years of experience in providing professional services to governmental entities in Alaska, including school districts.*

### Representative list of clients served

Alaska Housing Finance Corp.	Anchorage School District
City of Anaheim	Bering Straits School District
City of Long Beach	Iditarod Area School District
City of Unalaska	Kake City Schools
City of Wasilla	Kodiak Island School District
Kodiak Island Borough	North Slope Borough School District
Municipality of Anchorage	Northwest Arctic Borough School District
North Slope Borough	
University of Alaska	

**Service Excellence**

You can trust that I will be committed to service excellence and exceeding my clients' expectations. In addition to strong technical competence, effective thinking, and responsiveness, I will be completely attuned to your organizational values.

**Commitment to Integrity and Quality**

Performing with integrity is the bedrock of everything I have done throughout my career. I commit to you that during the performance of professional services that I will always put the best interest of the School District first.

**Scope of Services**

Services to be provided will consist of assistance in preparing the School District for its annual independent audit of its financial statements and federal and state awards. These services will consist of:

- Ensure that all PBC requests from the independent auditors are accurately prepared
- Trial balances for each fund are adjusted and closed
- Be available to answer questions from the independent auditors regarding PBC's and other accounting matters
- Other related and unrelated tasks as requested by Mr. Limani

**Fees for Audit Prep Services**

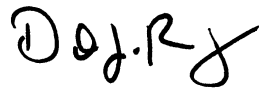
Fees for the above services will be billed bi-monthly at the rate of \$175 per hour. Estimated hours are not expected to exceed 100 hours. If at any time the estimated hours are anticipated to exceed this estimate, I will immediately notify Mr. Limani and provide an updated estimate.

**On-Call Services**

Fees for special projects as requested by Mr. Limani will be billed at the rate of \$175 per hour. Estimated hours depend on the nature of the project requested, however, I can commit to have available up to 200 hours or \$35,000 of professional services. No time will be incurred for services without the written approval of Mr. Limani.

Thank you for the opportunity to present my proposal to continue to serve the School District.

Very truly yours,



Daniel J. Rozema  
CPA

# Appendix A – Resume





## Daniel J. Rozema

CPA

PO Box 201882  
Anchorage, AK 99520  
Tel 907-529-1275  
[rozeak@outlook.com](mailto:rozeak@outlook.com)

### Function and specialization

Dan is a retired partner in KPMG's Anchorage office. He specialized in audit services for a diverse group of Alaska-based public and private companies and governmental organizations.

### Representative former Audit clients

Alaska Housing Finance Corporation  
Alaska Permanent Fund  
Anchorage School District  
Bering Straits School District  
City of Anaheim  
City of Long Beach  
City of Unalaska  
City of Wasilla  
Iditarod Area School District  
Kake City Schools  
Kodiak Island Borough  
Kodiak Island Borough School District  
North Slope Borough  
North Slope Borough School District  
Northwest Arctic Borough School District  
Police and Fire Retirement System  
University of Alaska

### Professional associations

Member, American Institute of Certified Public Accountants (AICPA)  
Member, Alaska State Society of Certified Public Accountants

### Education, licenses & certifications

BA degree, Michigan State University  
Licensed CPA—State of Alaska

## Retired Audit Partner

### Background

Dan is a retired Audit partner in KPMG's Anchorage practice. He has more than 37 years of experience providing financial statement audit, federal and state single audit, audit of internal control, and performance improvement advisory services.

### Professional and industry experience

Dan has provided professional audit services to a wide variety of clients, including Alaska-native corporations, construction and oilfield services, financial institutions, government contractors, and healthcare and public sector clients. His audit experience ranges from Securities and Exchange Commission (SEC) filings, employee benefit plans, numerous comfort letters, and welfare and pension plan audits. He has a thorough understanding of GASB and GAS rules and regulations and has been involved in numerous exempt debt offerings. His public sector experience includes many Alaska school districts as well as local government.

### Special designations

Employee benefit plan resource partner and federal Uniform Guidance audit concurring review partner

### Publications and speaking engagements

- Presents to various trade association conferences related to the Sarbanes-Oxley Act
- Frequent speaker at various trade association conferences on employee benefit and Governmental Accounting Standards Board (GASB) and general U.S. generally accepted accounting principles (GAAP) issues and updates

### Other activities

- Past Board member, Alaska Chapter of Construction Finance Management Association
- Past Member, United Way of Anchorage Campaign Cabinet
- Past member, Alaska State Board of Accountancy