

**Pendleton School District
Pendleton, Oregon**

**Financial Statement Audit Proposal
For the year ended
June 30, 2027**

**Proposal Submitted By Cockburn & McClintock, LLC
116 Southeast Second Street
P.O. Box 1579
Pendleton, Oregon 97801
(541) 276-3521**

**Contact: Kylie M. McClintock, CPA Partner
Submitted April 17, 2026**

**Pendleton School District
Pendleton, Oregon**

June 30, 2027

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Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

CHRISTOPHER J. COCKBURN, CPA
KYLIE M. MCCLINTOCK, CPA

116 SOUTHEAST SECOND STREET
P.O. BOX 1579
PENDLETON, OREGON 97801
(541) 276-3521, FAX (541) 276-3545

MEMBERSHIPS

AMERICAN INSTITUTE OF CPA'S
OREGON SOCIETY OF CPA'S
AICPA - PRIVATE COMPANIES PRACTICE SECTION

April 17, 2026

Pendleton School District
Attn: Michelle Jones
Pendleton, Oregon 97801

RE: Audit Services for Pendleton School District

Thank you for considering our firm for the audit of Pendleton School District for the years ended June 30, 2027-2031.

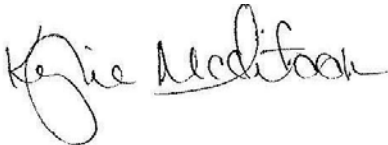
The individual representing our firm will be Kylie M. McClintock, Partner. You can contact her at 116 SE 2nd St, Pendleton, Oregon 97801 or by phone at (541) 276-3521.

This proposal presents information about our firm, our proposed approach to your audit and our fee. We hope this information will be of assistance in comparing proposals. If there are any questions, please do not hesitate to contact us.

Again, thank you for considering our firm and we look forward to hearing from you.

Sincerely,

COCKBURN & MCCLINTOCK, LLC



Kylie M. McClintock, CPA

The Firm - Cockburn & McClintock, LLC

Cockburn & McClintock, LLC, was established by James Witherell in Pendleton, in 1926. Although the business name has changed several times during the years, the firm has always been known for providing competent, quality service. We have remained a local accounting firm to provide the highest quality, yet personalized service.

Audits, reviews, and compilations of municipalities and commercial entities are a major part of our practice, and we strive to keep pace with the many reporting changes and technical requirements. We have established and continue to maintain the professional expertise necessary to perform these audits. Our firm has two Certified Public Accountants, all of which are licensed municipal auditors in the State of Oregon.

Services to Oregon Municipalities and Special Districts

During the past year, we have provided compilation, review, and audit services to the following municipal entities and school districts:

<u>Cities</u>	<u>School Districts</u>	<u>Other/Special Districts</u>
Long Creek	Ione	Lower McKay Water Control District
Weston	Helix	Helix Parks and Recreation District
Adams	Pilot Rock	Riverside Rural Fire Protection District
Stanfield	Umatilla	Riverside Mission Water Control District
Ukiah	Athena-Weston	Lower McKay Rural Fire District
Athena	Pendleton	
	Stanfield	
	Echo	
	Ukiah	
	Elgin	
	North Powder	
	Nixyaawii Community	
	School	

Organization, Size, and Structure-Licensed Members

The firm, Cockburn & McClintock, LLC, CPA's, consists of two owners, two staff accountants, one bookkeeper, and a receptionist. As stated before, both owners are certified public accountants and licensed municipal auditors. The following are brief resumes of the licensed staff that will be assigned to your engagement:

Christopher J. Cockburn, CPA - Owner

Mr. Cockburn is a member of the Oregon State Society of Certified Public Accountants and the American Institute of Certified Public Accountants. He is a graduate of Linfield College.

Mr. Cockburn's experience includes two- and half years with an international accounting firm in Portland and thirty years with Cockburn & McClintock, LLC. He is an Eastern Oregon native, raised in Milton-Freewater. Mr. Cockburn's audit, review, and compilation engagement

Organization, Size, and Structure - Continued

Christopher J. Cockburn, CPA – Owner (Continued)

experience includes financial, retail, real estate, employee benefit plan, non-profit and municipal organizations and is a licensed municipal auditor.

Mr. Cockburn's civic activities include sitting on the board of directors of the St. Anthony Hospital Foundation and Happy Canyon Foundation. He is also a past Happy Canyon board member (President 2011) and a past director with the Pendleton Chamber of Commerce (President 2003), Pendleton Country Club, Pat Gillette Memorial Scholarship Fund, and remains involved with numerous other local civic and charitable organizations.

Kylie M. McClintock, CPA - Owner

Mrs. McClintock's experience includes nineteen years at Cockburn & McClintock, LLC performing engagements for non-profit and municipal organizations. Prior to Cockburn & McClintock, LLC, she worked at a community bank. She is a graduate of the University of Phoenix, a Certified Public Accountant and licensed to practice as a municipal auditor in the State of Oregon.

Ms. McClintock currently acts as the City Recorder for the City of Helix and Secretary/Treasurer for the Helix Park and Recreation District.

Alicia Paine, Staff Accountant

Ms. Paine is currently pursuing her Bachelor of Science in Accounting, with a Concentration in Forensic Accounting, from Southern New Hampshire University.

Ms. Paine's experience includes one year with Account Sence in Kennewick, WA, and six months with Barnette & Morro in Hermiston, OR and nearly one year Cockburn & McClintock, LLC performing audits and tax preparation. She lives in Eastern Washington with her chiweenie and enjoys arts and crafts and collecting jadeite dishware.

Continuing Education and Industry Training

The firm has maintained its knowledge in the industry by requiring continuing professional education. Each staff member is required to complete 80 hours of accounting and auditing continuing education every two years, with 24 of those hours specifically related to governmental engagements.

As required by professional standards, all firms performing audit services must have by the end of 1992, a Quality Control Audit, or audit, by an independent firm. In June of 2021, we were audited by a firm hired through the Oregon Society of CPA's. We received a rating of *PASS* on this peer review, which is the highest possible rating, and a copy of that report is attached.

Staff Qualifications and Audit Team Composition

Kylie M. McClintock and our staff accountants will perform the bulk of your audit; at least one licensed individual will be present for each day of fieldwork procedures. Christopher J. Cockburn will perform work in the wrap-up and review areas of the audit but will not be present during the fieldwork phase.

Each team member is experienced in all phases of the municipal audit process; from planning, to fieldwork testing and compliance auditing, to report preparation and presentation to the governing body. This experience base has allowed our firm to achieve certain audit efficiencies that allow us to conduct municipal audits in a timely, concise manner that are cost effective.

The Pendleton School District will benefit from the firm of Cockburn & McClintock, LLC, CPA's by receiving an objective analysis of your financial statements by accountants who have knowledge and expertise in that area. We have the resources and education necessary to provide audit and other professional services that your District may require.

Proposed Fee - Details

Fees for our services are based on the time required to complete our assignment, plus out-of-pocket expenses. This proposal will present fees for a five-year contract. A five-year contract will be structured as such to allow release of either party upon 90-day written notice.

Fees for our audit services will be as follows:

<u>June 30</u>		<u>Base Audit Fee</u>	<u>Cost of Living Increase</u>		<u>Total Fee</u>
2027	\$	39,035	3%	\$	40,206
2028		40,206	3%		41,412
2029		41,412	3%		42,654
2030		42,654	3%		43,933
2031		43,933	3%		45,251

The above fees estimates incorporate an audit performed in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, compliance with The Uniform Guidance (federal compliance audit) and the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

This bid is based on the records of the Pendleton School District being reconciled and balanced at June 30, 2027. This bid also assumes that District personnel will furnish us with all requested information, refile that information, and be available for inquiries through the audit engagement.

Should unusual or unanticipated circumstances arise during the audit, we will inform management, in writing, of these circumstances and any expected additional costs.