

## ENGAGEMENT LETTER

\_\_\_\_\_, (Client) has agreed to retain The Gateway Group (Gateway) per the proposal for \_\_\_\_\_ submitted August, \_\_\_\_\_, 2019.

Client hereby engages Gateway to perform the services described in the Proposal and Scope of Services, attached hereto, as the same may be amended from time to time by agreement of the parties, and Gateway hereby accepts and agrees to such engagement, subject to the description and terms included in the Proposal and Scope of Services. If the client requests additional services (inclusive of assistance related to any potential litigation) that are outside this agreement, Gateway will perform said services and will notify the Client what additional expenses the Client is incurring.

Gateway does not make, and hereby expressly disclaims, any representations, warranties or guaranties, whether oral or written, expressed or implied, relating to any result, outcome, achievement or yield to be derived from Gateway services or any program resulting from such services, including without limitation, any representations, warranties or guaranties which state that Gateway services or any program resulting from such services will attract a minimum number of customers to utilize services at Client's institution, or generate a specified amount of additional revenue for Client.

Periodically, Client shall receive from Gateway an invoice notifying Client of the billing date and the amount of any monthly fee. The invoice will also include charges as noted in item one above for any additional services requested by the Client not described in the proposal. Separate invoices will be submitted for any out-of-pocket expenses such as printing of reports and travel expenses.

If any litigation is initiated against either Client or Gateway relating to actions taken by Client, Client shall indemnify and hold Gateway and its officers, employees and agents harmless from and against any losses, claims, damages, liabilities, costs and expenses (including reasonable attorneys fees and expenses) which may be asserted against or incurred by Gateway.

Client understands that certain statements and recommendations made by the Consultant will be or will be based on forward-looking statements, including, without limitation, statements as to trends, management's or the consultant's beliefs and expectations regarding future circumstances and events, and opinions, which are based upon a number of assumptions and recommendations based thereon that ultimately may prove to be inaccurate. Such forward-looking statements are subject to risks and uncertainties and may be affected by various factors, which may cause actual results to differ materially from those in or based on the forward-looking statements.

Gateway's liability, if any, for loss or damages to Client arising out of any action or inaction by Gateway will in no event exceed the aggregate fees paid Gateway by Client hereunder.

IN WITNESS WHEREOF, the Client and Gateway have executed this agreement on the date first above written.

\_\_\_\_\_  
By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

### The Gateway Group

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## **Scope of Work**

### **Purpose**

The City of Olmsted Falls financial procedures have come under question for the way the accounting for certain assessment funds are handled, especially at year end.

This engagement will focus on bookkeeping practices of the city regarding these funds.

### **Scope**

The scope of work will include, but not be limited to:

- 1) Reviewing City internal financial documents from the date the assessments were levied.
- 2) Review past and current accounting procedures for assessment funds in question.
- 3) Review prior two audits of the City, focusing on the funds in question.
- 4) Review how bond rating agencies view financial positions of municipal governments.
- 5) Review State Auditors best practices for handling year end accounting for assessed funds.
- 6) Provide Olmsted Falls a report on the findings and best practices for accounting for assessed funds.

### **Fee**

The hourly rate for this engagement is \$200.

The total cost of this engagement shall not exceed \$5,000.

# RAM Advising, LLC

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January 21, 2021

Angela Mancini  
Clerk of Council  
City of Olmsted Falls  
26100 Bagley Road  
Olmsted Falls, Ohio 44138

Dear Angela:

Gateway Consulting recently send a proposal to the City of Olmsted Falls to perform a review of certain accounting procedures in the City's chart of accounts.

I will be performing the majority of the review, with some research done by staff of Gateway Consulting. I will also author the final report to the City.

Included in the proposal from Gateway is a scope of work, the hourly rate for services performed, and a not to exceed contract amount.

I believe my bio was also previously sent to you.

Please let me know if you need any additional information.

Sincerely,



Rick Merolla  
RAM Advising, LLC.

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**684 Hampton Ridge Drive, Akron, OH 44313**  
**330-697-4212**  
**rick.merolla@gmail.com**





**Richard A. Merolla**

[rick.merolla@gmail.com](mailto:rick.merolla@gmail.com)

Rick Merolla retired from the City of Akron, Oh in July, 2013.

Prior to that, Merolla was Deputy Mayor for Administration/Chief of Staff, from December 2012 until retirement.

Merolla was born in Cleveland, Oh and began his professional career with the City of Akron in 1973 as an economist in the Department of Planning and Urban Development where he was responsible for preparing and implementing the City's long term capital planning projects. In 1986, he was named budget director. In 1993, he was appointed by Mayor Don Plusquellic as Director of Finance.

Merolla then left city hall in 1997 for the private sector, joining Deloitte Consulting as a Senior Manager in the company's Public Sector practice until June, 2000. During his time at Deloitte, he was the lead consultant on large Peoplesoft implementations at local governments and higher education entities. After leaving Deloitte, Merolla became Chief Operating Officer of Buckingham, Doolittle, and Burroughs, LLP, a large law firm headquartered in Akron, Oh.

Merolla returned to the City in 2007 serving as Director of Public Service under Mayor Plusquellic. In this position he managed more than 600 employees and over 15 bureaus and divisions, including the City's Water and Sewer Bureaus. Mr. Merolla held this position until becoming Deputy Mayor.

After retiring, Merolla was asked to return to City Hall in June, 2015 to become Chief of Staff to interim mayors Garry Moneypenny and Jeff Fusco. Merolla then left City Hall after the September 2015 primary election when Dan Horrigan won the primary and subsequently became Akron's mayor.

Mayor Horrigan empaneled a Blue Ribbon task force to examine the city's operations and finances. Merolla was asked to serve as a consultant to the task force, and was subsequently hired by the Akron Development Corporation in March 2016, along with Tom Chema from Gateway Consulting, to implement many of the recommendations of the task force.

Merolla is a graduate of Cleveland State University (1972) and holds a Masters degree from the London School of Economics and Political Science (1973.)

Merolla serves on the Boards of Haven of Rest Ministries, and the Akron Marathon. He previously served on the boards of the Summit County Port Authority, the Ohio and Erie Canalway Coalition, The First Tee of Akron and the All American Soap Box Derby.

Merolla is married to Jacqueline and they have three children and 5 grandchildren.

Merolla is a graduate of the Leadership Akron program.