

I. INTRODUCTION

A. General Statement

Adair County is requesting proposals for audit services for the calendar years ending December 31, 2018, and 2019, Copies of the County's prior audits, financial statements, and budgets can be obtained by contacting the County Clerk

Sandy Collop
County Clerk
106 W. Washington,
Kirksville, MO 63501
660-665-3350
scollop@adaircomo.com

WHEN MAKING YOUR PROPOSAL REMEMBER THE FOLLOWING

1. All companies doing business with Adair County must maintain and keep current all state and county licenses, permits, reports, taxes, and fees.
2. Conform to state statutes regarding the hiring of undocumented workers and participate in the federal "E-Verify" program.

- B. Adair County is a third-class county organized under Chapter 204 RSMo. The county has approximately 100 employees.

The annual revenue for Adair County in FY 2019 was approximately \$15,839,942.36 in the operating funds, and the operating expenses were approximately \$9,965,44.32.

Adair County's Statement of Assets and Liabilities Arising from Cash Transactions as of December 31, 2019, reflects Total Liabilities and Fund Balances in the amount of \$5,874,498.04.

SCOPE OF SERVICES

A. OBJECTIVES

1. AUDIT

The successful audit firm will be asked to render an opinion on the financial position of the County. The contractor shall conduct the audit as required by the state agency in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants, Government Auditing Standards as issued by the Comptroller General of the United State, and US OMB Circular A-133 as required.

B. DELIVERABLES

The provider of audit services will provide the following:

1. Approximately ten (10) bound copies and one unbound copy of the Audited Financial Report. The county shall retain the right to make additional copies as it deems necessary and appropriate,
2. An electronic copy (pdf file) of the Audited Financial Report.
3. Presentation of the Audited Financial Report
4. A management letter that will be a closed document per state statutes, containing a) a report of progress in attaining compliance with prior audit findings; and b) any recommendations for the improvement of organizational effectiveness, internal controls and/or accounting controls,
5. Discussion of the Management Letter with the County at an executive session, in accordance with State law.

II. SUBMISSION REQUIREMENTS FOR AUDIT SERVICES

To simplify the review process and to obtain the maximum degree of comparability, the portion of the proposal must follow the outline as set below and, at a minimum, contain the required information. Additional relevant information is encouraged.

A. APPROACH

Please describe your audit approach. The description should include a listing and explanation of all professional and governmental standards that will be utilized and met. Explain what testing and other functions would be done to meet these standards.

B. SCHEDULE

A draft audit shall be delivered by the contractor to the Adair County Commission no later than August 14, 2020 with the final audit to be delivered by September 18, 2020.

C. COST

1. The contractor shall submit an invoice after completion and acceptance of the audit by the County Commission to the Adair County Clerk.
2. The contractor shall be paid in accordance with the firm, fixed price stated in the contractor's accepted bid. No other payments or reimbursements to the contractor shall be made.

D. ORGANIZATION

1. Please describe your organization including your business philosophy, size, length of time in business and other relevant information.
2. Identify the supervising partner and other key personnel to be assigned to the county's audit. Please include a short resume of each individual.
3. List the credentials and insurance for your organization.

E. EXPERIENCE

Please submit information of similar audits that your firm has worked on. Include the name of the client, period of service, description of services, contact person and telephone number.

It is equally important that you also emphasize the specialties and strengths of your firm. Specifically, tell us why you feel your firm should be selected.

F. INSURANCE – ERRORS AND OMISSIONS COVERAGE

The audit firm will provide evidence of errors and omissions insurance, with a minimum coverage amount of \$1,000,000.

All questions regarding this Request for Proposal should be directed to:

Sandy Collop
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106 W. Washington
Kirksville, MO 63501
scollop@adaircomo.com

Questions received may be answered in writing and, if necessary, sent to all those invited to respond and those who are listed as having obtained a Request for Proposal.