

INVITATION FOR PROPOSALS

PROPOSAL DUE NO LATER THAN:

DATE: 2-02-24 TIME: 4:00 p.m.

FOR INFORMATION CONTACT:
SANDY COLLOP, COUNTY CLERK
106 W. WASHINGTON, KIRKSVILLE MO 63501
660-665-3350

The County of Adair is inviting you to submit an audit proposal for conducting its calendar year 2022 and 2023 audit. The County had federal fund expenditures of at least \$750,000.00 in 2022, which requires an A-133 audit. Included you will find county information and specifications to assist you in developing your proposal.

Proposals should be submitted to Sandy Collop, County Clerk, 106 W. Washington, Kirksville, MO 63501 on or before February 02, 2024, by 4:00 p.m. Bids will be opened on February 6, 2024, at 10:00 a.m.

In setting forth the requirements that follow, it is the intent of the county to offer equal opportunity to all firms. The enclosed specifications are to be submitted in their entirety.

Proposals are to be governed by the following conditions:

1. The proposal should be returned in a sealed envelope and marked **"AUDIT PROPOSAL."**
2. All proposals which are received become a part of the county's file and there is no obligation by the county to accept any proposal. Following the review of the proposals, the county may request that certain audit firms be present for interviews, which will be scheduled at mutually agreeable times.

The County reserves the right to reject and waive all proposals and the right to be the sole judge of in the best interest of the county. The county reserves the right to waive any informality in or reject any or all proposals or any part of any proposal.

We look forward to receiving your proposal. If there is additional information needed, please contact us.

COUNTY INFORMATION:

1. The County of Adair has approximately 100 employees, and budget expenditures FY 2022 was approximately \$19,057,297.49. The county is of the Third Class.
2. The County Treasurer maintains the following accounts:
2 Banking Accounts – Money Market and NOW
County Checking Account- 39 Separate Funds
County and Treasurer's Checking Account is the same
Office Holder Fee Accounts maintained by Elected Officials
3. The County's financial accounting and payroll information is computerized.
4. The County has maintained all funds on the cash method of accounting.
5. Financial reports for all funds are prepared monthly.

6. Copies of the audit reports for the two years ended December 31, 2021, are available on the State Auditor's Office website at <https://auditor.mo.gov>.
7. Examination to be made for the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions issued by the US General Accounting Office; the Single Audit Act of 1996; the provisions of OMB Circular A-133, Audits of State and Local Governments; and Section 50.055 of the Missouri Statutes.

ASSISTANCE AVAILABLE TO PROPOSER:

Office personnel will be available to reproduce documents, pull documents, prepare schedules, type confirmations, or assist in other ways as time permits.

SELECTION PROCESS:

The Contractor must be currently licensed by and in good standing with the Missouri State Board of Accountancy.

Conform to state statutes regarding the hiring of undocumented workers and participate in the federal "E-Verify" program.

After determining that a proposal satisfies the mandatory requirements stated in the Request for Proposal, the County Commission will evaluate each proposal based on the following criteria:

Cost...50%---Experience, Reliability, Expertise and Proposed Method of Performance....50%.

The County Commission will review the qualifications of the firms' submitting proposals and choose one at its regular meeting held on February 6, 2024, at 10:00 a.m.

TABLE OF CONTENTS:

Include a clear identification of the material by section and by page number.

SCOPE SECTION:

Clearly describe the scope of the required services to be provided. If the requested services include both an examination of financial statements and a compliance examination for certain federal or state funds, define the scope of services to be provided in those terms.

Identify the supervisors and staff who will work on the audit, including those from other than the local office. Resumes for management and supervisory personnel to be assigned to the audit should be included, and specific governmental experience should be indicated.

AUDIT APPROACH:

The contractor must be able to complete the A-133 Audit.

The contractor shall conduct the audit as required by the state agency in accordance with 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 States, and US OMB Circular A-133 as required.

Clearly describe your firm's approach to conducting the examination.

PROFILE OF THE FIRM:

The firm must have a minimum of five (5) years' experience in performing audits of Missouri counties. Please provide a list of counties that your company has performed audits for and the number of years you have audited those counties.

The firm must currently audit a minimum of five Missouri counties. Please provide five Missouri county references that the firm has audited for the year ended December 31, 2022.

The firm must be a member in good standing with the AICPA Governmental Quality Control Center.

The firm must provide proof of professional liability insurance of \$1,000,000.

The firm must employ a minimum of five auditors on staff. Please provide a list of five auditors that you have on staff that could be on the engagement.

SCHEDULE:

Profile of draft audit shall be delivered by the contractor to the Adair County Commission no later than August 9, 2024, with the final audit to be delivered by September 11, 2024.

State whether your firm is local, national, or international.

State whether your firm has a current permit to practice issued by the Missouri State Board of Accountancy.

Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, and other professional staff employed at that office.

Describe the range of activities performed by the local office in the governmental area such as audit, accounting, or management services.

Briefly describe your firm's quality control policies and procedures. State whether those policies and procedures are subjected to the professionals "peer review" programs to provide for an independent review of its effectiveness.

GOVERNMENTAL EXPERIENCE:

Describe recent local office auditing experience like the type of audit requested and give the name and telephone numbers of client officials responsible for those audits listed.

ADDITIONAL DATA:

Give any additional information considered essential to this proposal, including involvement in state and local government organizations, seminars, etc. Publications of your firm, such as directories articles, and list of clients, may be included but should not be voluminous.

Submit list of Counties for which the firm has performed audit examinations and/or related services, and the year's audit examinations have been performed for these counties.

The provider of audit service 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.

PRICING

Firm, Fixed Total Price: _____

SCHEDULE OF EVENTS

Completion Day: _____

Assigned Personnel: _____

Work Hours: _____