

INTRODUCED BY: COUNCIL MEMBER(s) Renter

1 **AN ORDINANCE AWARDING BIDS FOR CERTAIN PRODUCTS AND**
2 **SERVICES TO THE LOWEST AND BEST BIDDERS AS REFLECTED IN THE**
3 **RESPONSES TO CERTAIN INVITATIONS FOR BID AND REQUESTS FOR**
4 **PROPOSALS FOR REBID - AUDITING SERVICES FISCAL YEAR 2014; AND**
5 **AUTHORIZATION FOR THE COUNTY EXECUTIVE TO EXECUTE ANY**
6 **NECESSARY AGREEMENTS OR CONTRACTS TO EFFECTUATE THE**
7 **AWARD OF THE BIDS AND PROPOSALS.**

8 **WHEREAS**, Jefferson County, Missouri, (hereafter, the "County") in response to
9 certain Invitations for Bid and Requests for Proposals issued by the County received bids
10 and proposals for the following items or services:

11 **BID NAME**

12 Rebid - Auditing Services Fiscal Year 2014

13 (January 1, 2014 through December 31, 2014)

14 **NUMBER OF BIDS RECEIVED**

15 5

16 **DATE OF BID OPENING**

17 12-9-14

18 **WHEREAS**, after reviewing the bids and proposals set forth above, the
19 Department of Administrative Services has determined that certain bids and proposals

FILED

JAN 15 2015

1 represent the lowest and best bid for the respective items or services and met the bid or
2 proposal specifications issued by the County; and

3 **WHEREAS**, the Jefferson County, Missouri, Council finds it is in the best
4 interest of the County to award the bids and proposals to Daniel Jones & Associates for a
5 term from 01-1-15 to 12-31-15 upon approval by the County Council and County
6 Executive for the Fiscal Year 2014 Audit of **\$24,200.00** and for Non-Audit Services and
7 Fees not to exceed **\$15,000.00** for a total amount up to **\$39,200.00** subject to budgetary
8 limitations.

9 **BE IT ENACTED BY THE JEFFERSON COUNTY, MISSOURI,**
10 **COUNCIL, AS FOLLOWS:**

11 Section 1. The County awards the following bids and proposals which are
12 incorporated by this reference as if fully set out herein, to the lowest and best vendor
13 bidding for each respective item or service as follows:

14 BID NAME

15 Rebid - Auditing Services Fiscal Year 2014

16 (January 1, 2014 through December 31, 2014)

17 TERM

18 01-1-15 to 12-31-15

19 Upon approval by the County Council and County Executive

20 AMOUNT

21 Fiscal Year 2014 Audit of **\$24,200.00**

22 and Non-Audit Services and Fees not to exceed **\$15,000.00**

1 For a Total Amount of **\$39,200.00**

2 subject to budgetary limitations

3 **AWARDED BIDDER**

4 Daniel Jones & Associates

5 **Section 2.** The Jefferson County, Missouri, Council hereby authorizes the
6 County Executive to execute the agreement incorporated by Reference as Exhibit "A"
7 and any agreements or contracts necessary to effectuate the award of the bids and
8 proposals set forth in this Ordinance. The County Executive is further authorized to take
9 any and all actions necessary to carry out the intent of this Ordinance. An unexecuted
10 copy of the Agreement is attached hereto as Exhibit "A" and incorporated herein, by
11 reference.

12 **Section 3.** Copies of all Invitations for Bid, Requests for Proposals, responses
13 thereto, and any contracts or agreements shall be maintained by the Department of the
14 County Clerk consistent with the rules and procedures for the maintenance and retention
15 of records as promulgated by the Secretary of State.

16 **Section 4.** This Ordinance shall be in full force and effect from and after its
17 date of approval. If any part of this Ordinance is invalid for any reason, such invalidity
18 shall not affect the remainder of this Ordinance.

THIS BILL BEING DULY INTRODUCED, THE MEMBERS OF THE JEFFERSON COUNTY, MISSOURI, COUNCIL VOTED AS FOLLOWS:

Council Member District 1, Don Bickowski	<u>Yes</u>
Council Member District 2, Renee Reuter	<u>Yes</u>
Council Member District 3, Robert Boyer	<u>Yes</u>
Council Member District 4, George Engelbach	<u>Yes</u>
Council Member District 5, Oscar J. "Jim" Kasten	<u>Yes</u>
Council Member District 6, Cliff Lane	<u>Yes</u>
Council Member District 7, James Terry	<u>Yes</u>

THE ABOVE BILL ON THIS 12th DAY OF January, 2015:

✓ PASSED FAILED


Renee Reuter, County Council Chair


Pat Schlette
Pat Schlette, Council Administrative Assistant

THIS BILL WAS APPROVED BY THE JEFFERSON COUNTY EXECUTIVE AND ENACTED AS AN ORDINANCE OF JEFFERSON COUNTY, MISSOURI, THIS 15TH DAY OF JANUARY, 2015.

THIS BILL WAS VETOED AND RETURNED TO THE JEFFERSON COUNTY, MISSOURI, COUNCIL WITH WRITTEN OBJECTIONS BY THE JEFFERSON COUNTY EXECUTIVE, THIS DAY OF , 2015.

Kenneth B. Waller

Kenneth B. Waller, Jefferson County, Missouri, Executive

ATTEST:

Wes Wagner

Wes Wagner, County Clerk

BY: *Amy Ojore*

Reading Date: 01-12-2015



**JEFFERSON COUNTY
DEPARTMENT OF ADMINISTRATIVE SERVICES
729 MAPLE ST / PO BOX 100
HILLSBORO MO 63050
WWW.JEFFCOMO.ORG**

ORIGINAL

EXHIBIT

A

**Request for Proposal: REBID - AUDITING SERVICES FISCAL
YEAR 2014 Date Issued: 11-12-14**

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 9, 2014, AT 2:00 P.M. LOCAL TIME.

**Specification
Contact:**

DAVID COURTWAY
Department of Administrative Services
636-797-6487
dcourtway@jeffcomo.org

**Contract
Contact:**

VICKIE PRATT
Department of Administrative Services
636-797-5380

**Mail (3) Three
Complete Copies
With Vendor And
Proposal
Information As
Shown In Sample:**

**Contract Term:
upon approval by
the County Council
and County
Executive**

**Vendor
Information:**

SAMPLE ENVELOPE

VENDOR NAME

VENDOR ADDRESS

CONTACT NUMBER

DEPARTMENT OF THE COUNTY CLERK

JEFFERSON COUNTY MISSOURI

729 MAPLE ST / PO BOX 100

HILLSBORO MO 63050-0100

SEALED PROPOSAL: (PROPOSAL NAME)

The undersigned certifies that he/she has the authority to bind this company in an agreement/contract to supply the commodity or service in accordance with all terms, conditions, and pricing specified. This Proposal, if accepted, will constitute an Agreement and Contract with Jefferson County, Missouri, upon approval of the County Council and County Executive. Prices are firm during this agreement term, unless agreed upon in writing by the County. The County has the option to renew this agreement at the same terms and conditions as the original agreement for two additional one-year terms with the written consent of the successful bidder. Price increases for renewals are not authorized unless approved in writing by the County.

Daniel Jones & Associates

Alois R. Kirchhofer, Jr.

Company Name

Authorized Agent (Print)

3510 Jeffco, Blvd. - Suite 200

Alois R. Kirchhofer

Signature

Address

Arnold, MO 63010

President

City/State/Zip Code

Title

636-464-1330

12-3-2014

43-1626246

Telephone #

Date

Tax ID #

al@djacpa.com

636-464-3076

E-mail

Fax #

TABLE OF CONTENTS:

Legal Notice and Request for Proposal	Page 1
Table of Contents	Page 2
Proposal Requirements	Page 3
Proposal Form and Contract	Page 5
Affidavit	Page 8
Specifications	Page 10
Exceptions to Proposal	Page 10

REQUIRED DOCUMENTS

- 1. Current and valid Certificate of Insurance or binder showing required insurance coverage must be provided with each bid.**
(County must be added as additional insured if awarded)
- 2a. Proof that Bidder does not owe delinquent real or personal property in Jefferson County (tax receipts for past 3 years)**
Obtain receipts at <http://jeffersonmo.devnetwedge.com>
Or
- 2b. A notarized affidavit stating that the applicant does not own any real or personal property in Jefferson County on company letterhead.**
- 3. A Notarized affidavit of work authorization and current business entity status with E-verification documentation (pages 9 & 10).**
- 4. Cooperative Bid Form (page 11)**
- 5. Agreement to be executed by the County upon approval by the County Council and County Executive (Bidder is required to complete company information and execute signature).**
- 6. Bid deposits/bonds must be in the exact amount as stipulated in the bid. (if required)**

***BIDS WILL BE REJECTED IF REQUIRED DOCUMENTATION IS NOT INCLUDED OR COMPLETED**

PROPOSAL REQUIREMENTS

Bidder shall initial all pages and return where the Bid Document denotes

"BIDDER" S INITIALS: *AK*

A. PROPOSAL SUBMISSION:

Submit proposal form in triplicate (three copies) with specification pages, if applicable. No facsimile or electronic proposals shall be accepted and shall be rejected. A fully executed Affidavit is required by Section 285.530 RSMo and shall be submitted with the proposal form. A copy of the Affidavit is attached hereto. Failure to execute the Affidavit shall result in the proposal being rejected. Vendor shall comply with the requirements of Sections 285.525 to 285.555 of the Revised Statutes of the State of Missouri. If any part of the work is subcontracted, each subcontractor shall comply with the same requirements of this specification. No contractor shall knowingly employ, hire for employment, or continue to employ an unauthorized alien to perform work within the State of Missouri. Vendor and any of its subcontractors, shall, by sworn affidavit and provision of documentation, affirm their enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services. Vendor and its subcontractors shall also sign an affidavit affirming that they do not knowingly employ any person who is an unauthorized alien.

Prevailing Wage Vendor and its subcontractors shall pay not less than the prevailing hourly rates of wages, as determined by the Labor and Industrial Relations Commission of Missouri. Vendor shall abide by the most current Annual Wage Order published by the Missouri Department of Labor and Industrial Relations or other similar resources and publications. Failure to comply with any provision, provide any required documentation, insurance forms or deposits or bonds in exact amounts or any other term or condition that is not in strict conformance shall result in the bid being rejected.

B. BASIS OF PROPOSAL AWARD:

Award may be made on an item-by-item basis to the lowest and best proposals or award may be made to the lowest and best proposal total, whichever is in the best interest of the County. County may reject any or all proposals for any reason and may waive any informality. Proposals submitted from a Missouri State Contract shall include a copy of the State Contract with the proposal.

It is further agreed that the Contract shall not be valid and binding upon the County until approved by the County Counselor, as to legal form and is subject to the Ordinances, Resolutions and Orders of Jefferson County, Missouri, and State and Federal Law. If no proposal or proposals have been awarded by the County Council within forty-five (45) days following the opening of the proposal then all proposals will be deemed rejected.

C. PROPOSAL PREPARATION:

1. Vendors are responsible for examination of drawings, specifications, schedules and instructions.
2. Each Vendor shall furnish the information required by the invitation. The vendor shall sign all required documents. All deletions and erasures shall be initialed
3. Alternate proposals for supplies or services other than specified shall not be considered unless authorized by invitation.
4. Vendor shall state a definite time for delivery of goods or for performance of services unless otherwise specified in the Request for Proposal.
5. When specified, samples must be timely submitted and at no expense to the County.
6. Failure to adhere to all requirements may result in the response being disqualified as non-responsive.

D. MODIFICATION OR WITHDRAWAL OF PROPOSALS:

Proposals may be modified or withdrawn prior to the exact hour and date specified for receipt of proposals, provided the modification or withdrawal is in writing and is delivered in the same manner as a proposal submission.

E. LATE PROPOSALS:

It is the responsibility of the vendor to deliver his proposal or proposal modification on or before the date and time of the proposal closing to the Department of the County Clerk of Jefferson County. Proposals received late will be rejected and returned unopened to the vendor.

F. PROPOSAL DEPOSITS/BONDS:

Proposal Deposits/Bonds are not required unless specified in the Specifications. Proposal deposits/Bonds must be in the exact amount as stipulated in the bid.

G. MATERIAL AVAILABILITY:

Vendors must accept responsibility for verification of material availability, product schedules and other pertinent data prior to submission of proposal and delivery time. It is the responsibility of the vendor to notify the County immediately if the materials specified are discontinued, replaced, or not available for an extended period of time. All materials ordered by the County, shall be as needed. A sample of materials may be requested.

H. ALTERNATE PROPOSALS:

Where required, vendors must submit complete specifications on all alternate proposals with the proposal form. Alternate proposals without complete specifications may be rejected. Alternate proposals and exceptions to proposal clauses must be clearly noted on the proposal form. The County may accept or reject alternate proposals; whatever is most advantageous to the County.

I. INCORPORATION OF DOCUMENTS:

The terms of the proposal invitation, proposal specifications, proposal form are and shall be incorporated into the contract as if fully setout therein. The Proposal, if accepted and approved by the County Council and County Executive shall constitute the terms of a Contract or Agreement with Jefferson County, Missouri, subject to any further Amendments, Memoranda or other documents or specifications which must be set forth in writing and signed by all parties.

J. ADDENDA:

Addenda to proposal specifications are incorporated by reference as if fully setout herein. It is the responsibility of the vendor to insure and verify that they are in receipt of and completed all attached addenda's prior to submission of proposal forms. Verification is made by contacting the Department of Administrative Services or by reviewing the County Web Site. (www.jeffcomo.org).

K. INSURANCE:

The Vendor/Contractor shall purchase and maintain insurance with an insurance company licensed to do business in the State of Missouri or in the state where the vendor is incorporated or otherwise licensed to do business and which shall remain, at all times during the term of any contract with the County, in full force and effect. Preference will be given to a Vendor/Contractor who provides insurance with an insurance company licensed to do business in the State of Missouri, but in any event said Vendor/Contractor shall provide said insurance at it's own expense. Such insurance shall be provided as will protect the Vendor/Contractor from claims which may arise out of or result from the Vendor/Contractor's execution of the work, whether such execution be by himself, his employees, agents, or by anyone for whose acts any of them may be liable. If any such work covered by the Contract is to be performed on County owned or leased premises, the Vendor agrees to carry liability and workman's compensation insurance, satisfactory to the County, and to indemnify the County against all liability, loss, and damage arising out of any injuries to persons and property caused by the Vendor, his sub-contractors, employees or agents. The insurance coverage shall be such as to fully protect the County and the general public from any and all claims for injury and damage resulting by any actions on the part of the Vendor/Contractor or its' forces as enumerated above. All policies must name the County as an additional insured and provide for thirty (30) days written prior to any material changes or cancellation. Any disputes regarding a breach, insurance amounts, liability, coverage, lapse or otherwise shall be litigated in the Circuit Court of Jefferson County, Missouri and the same shall be incorporated into any Contract agreed to by the parties.

THE COUNTY REQUIRES A CURRENT AND VALID CERTIFICATE OF INSURANCE OR BINDER SHOWING REQUIRED INSURANCE COVERAGE MUST BE PROVIDED WITH EACH BID. JEFFERSON COUNTY MUST BE ADDED AS AN ADDITIONAL INSURED AFTER AWARD OF THE BID. ANY LAPSE IN INSURANCE COVERAGE OR CANCELLATION THEREOF BY THE CONTRACTOR OR SUB-CONTRACTORS DURING THE TERMS OF THE CONTRACT SHALL IMMEDIATELY BE DEEMED A MATERIAL BREACH UNDER THE TERMS OF ANY CONTRACT.

A. (X)Required () Not Required Comprehensive General Liability Insurance

The Vendor/Contractor shall maintain and keep in full force and effect during the terms of this Contract such comprehensive general liability insurance as shall protect them from claims which may arise from operations under this Contract, whether such operations be by themselves or by anyone directly or indirectly employed by them. The amounts of insurance shall be not less than \$1,000,000.00 combined single limit for any one occurrence covering both bodily injury and property damage, including accidental death.

B. (X)Required () Not Required Professional Liability Insurance

The Vendor/Contractor shall provide the County with proof of Professional Liability Insurance, which shall protect the County against any and all claims, which might arise as a result of the operation of the Vendor/Contractor in fulfilling the terms of this Contract during the life of the Contract. The minimum amounts of such insurance will be \$1,000,000.00. Should any work be subcontracted, these limits will also apply.

**C. (X)Required () Not Required Worker's Compensation Insurance:
per Missouri Revised Statutes Chapter 287**

The Vendor/Contractor or his sub-contractor or contractors, shall maintain and keep in force of this Contract such worker's compensation insurance limits as required by the statutes of the State of Missouri and Employer's Liability with limits no less than \$500,000.00.

L. PROPOSAL OPENINGS:

Proposals will be publicly opened and read aloud at the time indicated on page 1. The vendors and the public are invited but not required to attend the formal opening of the proposals. No decisions relating to the award of a contract or agreement will be made at the opening.

M. PROPOSAL TABULATIONS:

Proposal Tabulations will be available 5 to 7 business days following the proposal opening. Proposal submissions are open for public review at the time of the proposal opening. Proposal tabulations are posted on the County's web-site address, www.jeffcomo.org, under the services tab, Invitation for Bid/Request for Proposal link. **NO COPIES** of proposal tabulations are sent to vendors.

PROPOSAL FORM AND CONTRACT

A. PROPOSAL REPRESENTATIONS:

The vendor, by executing the proposal form certifies that:

1. The proposal complies with Request for Proposal, Form and Proposal Specifications.
2. The vendor is not debarred or suspended from participation in Federal Assistance programs.

B. TAXES:

No bid or proposal shall be awarded by Jefferson County unless the prospective bidder provides proof that the bidder does not owe delinquent real or personal property taxes to Jefferson County. The prospective bidder may be required to provide proof in the form of an original paid tax receipt issued by the Jefferson County Collector or a verified affidavit stating that the applicant does not own any real or personal property in Jefferson County. Tax receipts for the past 3 years are required and may be obtained at <http://jeffersonmo.devnetwedge.com/> or a notarized affidavit stating that the applicant does not own any real or personal property in Jefferson County on company letterhead.

Section 135.040 of the Jefferson County Code of Ordinances (Ord. No. 10-0411) requires that no bid or proposal shall be awarded by Jefferson County unless the prospective bidder provides proof that the bidder does not owe delinquent real or personal property, or that the bidder does not own any real or personal property in Jefferson County. All delinquent real or personal property taxes shall be paid, in-full, prior to the award of any bid, or proof shall be provided that the bidder does not own any real or personal property in Jefferson County prior to the award of any bid. Jefferson County considers that the failure to pay any and all real or personal property taxes due Jefferson County, Missouri, the failure to report all real or personal property owned, held or used in Jefferson County, the failure to provide proof thereof, and/or the failure to keep said tax bills current shall be deemed a material breach of the contract and will subject the contract to immediate cancellation. All taxes, due and owing, must be paid in full at the time the bid is awarded by Jefferson County and remain paid during the entire term of the contract unless the prospective bidder provides proof that the bidder does not own real or personal property in Jefferson County. This requirement shall not apply to the award of bids for projects which are funded in whole or in part by Federal funds.

C. CERTIFICATION OF INDEPENDENT PRICE DETERMINATION:

1. The prices in the proposal shall be independently determined, without consultation, communication, or agreement for the purpose of restricting competition as to any matter relating to price with any Vendor or other person.
2. Unless otherwise required by law, the prices shall not have been knowingly disclosed by the Vendor prior to opening; or
3. No attempt has been made or will be made by the vendor to induce any other person or firm to submit or not to submit a proposal.

D. PRICE:

The price(s) specified in this proposal shall be firm and not subject to contingency or reservation. The vendor represents prices specified in the proposal do not exceed current selling price for the same or substantially similar good or service, and are the same as or lower than other prices charged to the vendor's most favored customer. In the event the stated prices are determined to be higher than the prices for which Supplier has sold the items, or services, to others, this contract price shall be reduced accordingly. **Proposal prices are ALL INCLUSIVE: (Shipping, Handling, Delivery, and Assembly to locations specified by the County).** Prices shall be firm for ALL County departments and locations for term of the agreement.

E. MISSOURI DOMESTIC PRODUCT PROCUREMENT ACT:

Vendor represents that the goods provided comply with Sections 34.350 to 34.359, RSMo, known as the Domestic Product Procurement Act. The act encourages the purchase of products manufactured or produced in the United States, State of Missouri, and Jefferson County, Missouri. Vendor shall include proof of compliance with the Act with the proposal.

F. NON-EXCLUSIVE AGREEMENT:

The contractor shall understand and agree that the contract shall not be construed as an exclusive agreement and further agrees that the County may secure identical and/or similar services or products from other sources at anytime in conjunction with or in replacement of the contractor's services.

G. DEFINITIONS:

1. The term "County" means the Jefferson County, Missouri and its designated representatives.
2. The term "Vendor" means Supplier, Contractor, and Seller and includes designated representatives.
3. The term "RFP" means Request for Proposal.
4. The term "Agreement/Contract" means Binding Agreement, Contract, Request for Purchase, Order.

H. INSPECTION, ACCEPTANCE AND APPROVALS:

Goods shall at all times and places, including the period of manufacture, are subject to inspection and test by County. County will accept or give notice of rejection of goods delivered within a reasonable time after receipt. Acceptance shall not waive any warranty. All goods supplied are subject to final inspection and acceptance by County notwithstanding payment, prior inspections or approvals. County may require prompt replacement or correction of rejected goods at Supplier's expense, including a reduction in price for rejected goods. Supplier shall not resubmit rejected goods to County without prior written approval and instructions

from County. In addition, Supplier shall identify resubmitted goods as previously rejected. Supplier shall provide and maintain a quality assurance and control system acceptable to County.

I. WARRANTY:

Unless otherwise agreed to in writing by the parties, Supplier warrants that items ordered to specifications will conform thereto and to any drawings, samples or other descriptions furnished or adopted by County, or, if not ordered to specifications will be fit and sufficient for the purpose intended, and that all items will be new, merchantable, of good material and workmanship, and free from defect. Such warranties, together with Supplier's service warranties and guarantees, if any, shall survive inspection, test, acceptance of, and payment for the items and shall run to County and its assigns. Except for latent defects, the County shall give notice of any nonconformity to the Supplier within one (1) year after acceptance. County may return for credit or require prompt correction or replacement of the defective or non-conforming goods or have the defective good corrected or replaced at Supplier's expense. Return to Supplier of any defective or non-conforming goods and delivery to County of any corrected or replaced goods shall be at Supplier's expense. Defective or non-conforming items shall not be corrected or replaced without written authorization by County. Goods required to be corrected or replaced shall be subject to the provisions of this clause and the clause hereof entitled "Inspection, Acceptance and Approvals" in the same manner and to the same extent as goods originally delivered under this contract.

J. PAYMENT:

County will pay Supplier for goods upon delivery to, submission of certified invoices and acceptance. The County will not be responsible for articles or services furnished without a purchase order. Price is tax-exempt.

K. CHANGE ORDER:

County may make changes within the general scope of this contract. If any such changes cause an increase or decrease in the cost of or the time required for the performance of any part of the work, whether changed or not changed by any such order, an equitable adjustment shall be made in the price or delivery schedule or both, and any change order shall be in writing. Any claim by a Supplier for adjustment under this clause shall be asserted within fifteen (15) days from the date of receipt of this written order directing the change, provided, however, County, if it decides that the facts justify such action, may receive and act upon such claim asserted at any time prior to final payment.

L. DELIVERIES:

Deliveries shall be made in strict accordance with any delivery schedule contained in the proposal specification or contract and in the exact quantity ordered. Failure to adhere to delivery schedule is reason for termination in accordance with the "termination" clause. Deliveries are to be made at locations specified by the County at time of Order.

M. RESPONSIBILITY FOR SUPPLIES:

Pursuant to Section 290.560 RSMo, Supplier/Contractor shall employ only Missouri laborers and laborers from nonrestrictive states except that other laborers may be used when Missouri laborers or laborers from nonrestrictive states are not available, or are incapable of performing the particular type of work involved, if so certified by the contractor and approved by the County. Except as otherwise provided, Supplier shall be responsible and bear all risks for loss and damage to goods until delivery at County's facilities, regardless of F.O.B. point, point of inspection or acceptance; and if the goods are rejected.

N. SUBCONTRACTS:

Supplier shall not enter into any subcontract(s) in excess of \$25,000 or 20% of this contract price; whichever is less, for any goods without County's prior written approval.

O. CHOICE OF LAW:

This proposal and contract shall be governed and interpreted according to the laws of the State of Missouri. Venue for any court action shall be in Jefferson County, Missouri.

P. TERMINATION:

1. General: Performance of work may be terminated by the County in whole, or from time to time in part, whenever County shall determine that such termination is in the best interests of County. Termination shall be affected by delivery to Supplier of a Notice of Termination specifying the extent to which performance of work is terminated and the date upon which such termination becomes effective. If such notice does not state termination is pursuant to subparagraph 2, 3, or 4 of this paragraph, County shall have the right to so indicate within thirty (30) days. If no notice is delivered within the thirty (30) day period, or such longer periods as is mutually agreed to by the parties, the original Notice of Termination shall be deemed to be issued pursuant to subparagraph 1 of this paragraph.
2. Bankruptcy or Insolvency: In the event bankruptcy proceedings are commenced by or against Supplier or under any provisions of the United States Bankruptcy Act or for the appointment of a receiver or trustee or a general assignment for the benefit of creditors of either party, County shall be entitled to terminate without further cost or liability.
3. **Section 135.040 of the Jefferson County Code of Ordinances (Ord. No. 10-0411) requires that no bid or proposal shall be awarded by Jefferson County unless the prospective bidder provides proof that the bidder does not owe delinquent real or personal property, or that the bidder does not own any real or personal property in Jefferson County. All delinquent real or personal property taxes shall be paid, in-full, prior to the award of any bid, or**

proof shall be provided that the bidder does not own any real or personal property in Jefferson County prior to the award of any bid. Jefferson County considers that the failure to pay any and all real or personal property taxes due Jefferson County, Missouri, the failure to report all real or personal property owned, held or used in Jefferson County, the failure to provide proof thereof, and/or the failure to keep said tax bills current shall be deemed a material breach of the contract and will subject the contract to immediate cancellation. All taxes, due and owing, must be paid in full at the time the bid is awarded by Jefferson County and remain paid during the entire term of the contract unless the prospective bidder provides proof that the bidder does not own real or personal property in Jefferson County. This requirement shall not apply to the award of bids for projects which are funded in whole or in part by Federal funds.

4. Default: County may terminate the whole Contract or any part in either of the following circumstances:

- If supplier fails to deliver the items required by the contract within the time specified; or
- If supplier fails to perform any of the other provisions of the contract, or so fails to make progress as to endanger performance of the contract in accordance with its terms, and in either of these two circumstances does not cure such failure within a period of ten (10) days after notice from County specifying such failure. In the event of termination under subparagraph 1, County shall have the right to procure, on such terms and in such manner as it may deem appropriate, items similar to those terminated, and to recover from Supplier the excess cost for such similar items provided, however, Supplier shall not be liable for such excess costs where the failure upon which the termination is based has arisen out of causes beyond the control of Supplier and without the fault or negligence of Supplier. Such causes shall be deemed to include fires, floods, earthquakes, strikes, and acts of the public enemy. The rights of County provided in subparagraph 1 shall be in addition to any other rights provided by law or the contract.
- In the event of the Supplier's non-compliance with the provisions as set forth. This Contract may be cancelled, terminated or suspended in whole or in part and the supplier may be declared ineligible for further County contracts. The rights and remedies of the County provided in this paragraph shall not be exclusive but are in addition to any remedies provided in this Contract or as provided by law.

Q. NOTICE AND SERVICE THEREOF:

Any notice from the County shall be in writing and considered delivered and the service thereof completed when said notice is posted, by certified or regular mail, to the Supplier, at the address stated on the proposal form.

R. CONTRACT TERM:

Performance shall be governed solely by the terms and conditions as set forth in the Request for Proposal, Proposal Specifications, Proposal Form and the Contract notwithstanding any language contained on any invoice, shipping order, bill of lading or other document furnished the Seller at any time and the acceptance by the County for any goods furnished.

S. COMPLIANCE WITH APPLICABLE LAWS:

Supplier warrants it has complied with all applicable laws, rules and ordinances of the United States, Missouri or any other Governmental authority or agency in the manufacture or sale of the goods, including but not limited to all provisions of the Fair Labor Standards Act of 1938, as amended.

T. ACTS OF GOD:

No party shall be liable for delays, nor defaults due to Acts of God or the public enemy, riots, strikes, fires, explosions, accidents, governmental actions of any kind or any other causes of a similar character beyond its control and without its fault or negligence.

U. SELLER'S INVOICES:

Invoices shall contain the following information. Contract number (if any), Purchase Order Number, Item number, contract description of goods or services, sizes, quantities, unit prices and extended totals. Invoices for and inquiries regarding payment should be addressed to the County Accounts Payable Clerk.

V. APPROVAL:

It is agreed the acceptance of a proposal shall not be valid and binding upon the County until approved by the County Purchasing Agent, County Council and County Counselor.

W. INDIVIDUAL, PARTNERSHIPS, CORPORATIONS:

Indicate: Individual: Partnership: Corporation.

Incorporated in the State of Missouri.

X. LITIGATION:

This agreement shall be interpreted under the laws of the State of Missouri. Any disagreements, questions, controversies, litigation or other causes of action whatsoever arising from or under the terms of this agreement shall be resolved in the trial courts of 23rd Judicial Circuit Court of the State of Missouri-Hillsboro, Missouri.

Y. LANGUAGE: Bids and all related documents will only be accepted in the English Language.

THE INVITATION FOR BID / REQUEST FOR PROPOSAL NOTICES ARE POSTED ON THE JEFFERSON COUNTY, MISSOURI WEBSITE AT WWW.JEFFCOMO.ORG LOCATED UNDER THE SERVICES TAB, INVITATION FOR BID / REQUEST FOR PROPOSAL LINK.

SPECIFICATION
CONTACT

DAVID COURTWAY – DIRECTOR OF ADMINISTRATION- 636 797 6487

AFFIDAVIT OF WORK AUTHORIZATION

The grantee, sub grantee, contractor or subcontractor who meets the section 285.525, RSMo definition of a business entity must complete and return the following Affidavit of Work Authorization.

Comes now Alois R. Kirchhofer, Jr. (Name of Business Entity Authorized Representative) as President _____ (Position/Title) first being duly sworn on my oath, affirm Daniel Jones & Associates (Business Entity Name) is enrolled and will continue to participate in the E-Verify federal work authorization program with respect to employees hired after enrollment in the program who are proposed to work in connection with the services related to County of Jefferson (Bid/Grant/Subgrant/Contract/Subcontract) for the duration of the grant, subgrant, contractor, or subcontractor, if awarded in accordance with subsection 2 of section 285.530, RSMo. I also affirm that Daniel Jones & Associates (Business Entity Name) does not and will not knowingly employ a person who is an unauthorized alien in connection with the contracted services related to County of Jefferson (Bid/Grant/Subgrant/Contract/Subcontract) for the duration of the grant, subgrant, contract, or subcontract, if awarded.

In Affirmation thereof, the facts stated above are true and correct. (The undersigned understands that false statements made in this filing are subject to the penalties provided under section 575.040, RSMo.)

Alois R. Kirchhofer
Authorized Representative's Signature

Alois R. Kirchhofer, Jr.

Printed Name

President

12-3-2014

Title

Date

Subscribed and sworn to before me this 3rd of Dec, 2014. I am
(DAY) (MONTH, YEAR)

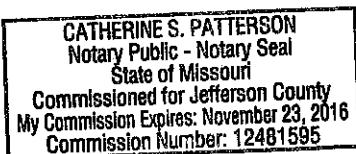
commissioned as a notary public within the County of Jefferson, State of
(NAME OF COUNTY)

Missouri, and my commission expires on 11/23/2016.
(NAME OF STATE) (DATE)

Catherine S. Patterson
Signature of Notary

Date

12/3/14



AFFIDAVIT OF WORK AUTHORIZATION

(Continued)

CURRENT BUSINESS ENTITY STATUS

I certify that Daniel Jones & Associates (Business Entity Name) MEETS the definition of a business entity as defined in section 285.525, RSMo pertaining to section 285.530, RSMo as stated above.

Alois R. Kirchhofer, Jr. CPA
Authorized Business Entity
Representative's Name
(Please Print)

Alois R. Kirchhofer, Jr. CPA
Authorized Business Entity
Representative's Signature

Daniel Jones & Associates
Business Entity Name

12-3-2014
Date

As a business entity, the grantee, sub grantee, contractor, or subcontractor must perform/provide the following. The grantee, sub grantee, contractor, or subcontractor shall check each to verify completion/submission:

- Enroll and participate in the E-Verify federal work authorization program (Website: <http://www.dhs.gov/e-verify>; Phone: 888-464-4218; Email: e-verify@dhs.gov) with respect to the employees hired after enrollment in the program who are proposed to work in connection with the services required herein;

AND

- Provide documentation affirming said company's/individual's enrollment and participation in the E-Verify federal work authorization program. Documentation shall include a page from the E-Verify Memorandum of Understanding (MOU) listing the grantee's, subgrantee's, contractor's, or subcontractor's name and the MOU signature page completed and signed, at minimum, by the grantee, subgrantee, contractor, or subcontractor and the Department of Homeland Security – Verification Division; (if the signature page of the MOU lists the grantee's, subgrantee's, contractor's, or subcontractor's name, then no additional pages of the MOU must be submitted).

COOPERATIVE BID FORM

Bid Name: Daniel Jones & Associates

INSTRUCTIONS: Bidders MUST fill out this form as part of the bidding process and attach to your bid response to Jefferson County, Missouri.

COOPERATIVE PROCUREMENT CONTRACT

This is a cooperating supply contract in accordance with Chapter 130, Section 130.020. K.3., of the Procurement Policy and Procedures, Jefferson County Code of Ordinances.

Will you extend bid prices, cash terms, and all other terms and conditions of any contract resulting from this bid with Jefferson County, Missouri, to any Jefferson County, Missouri, Municipality, government agency, district, sub-district or other tax-supported entity?

Yes _____ No X

Although agreeing to the extension of the terms of this contract to municipalities or other tax-supported entities, *is not a prerequisite for award*, Jefferson County, Missouri, may take this factor into consideration if tie bids are received, in addition to the normal Terms and Conditions of the Invitation for Bid, enclosed herewith as a part of this bid.

Bidders are encouraged to extend contract prices to Municipalities and any other tax-supported entities.

If agreeable to the above, state the minimum dollar value *per order* you will require from a Municipality or any other tax-supported entity (this shall not apply to Jefferson County, Missouri Government, Departments or Divisions):

MINIMUM DOLLAR VALUE PER ORDER: \$

BY:

TITLE:

COMPANY:

CONTACT INFORMATION FOR COOPERATIVE AGREEMENT

Phone **E-mail**

**THIS FORM WILL BECOME PART OF THE BID DOCUMENT PACKAGE SUBMITTED TO
JEFFERSON COUNTY, MISSOURI**

SPECIFICATIONS

AUDITING SERVICE

1. **PURPOSE** – The specifications define the general requirements for Proposals for Independent Auditing Services for the County of Jefferson, Missouri using a prescribed format.
2. **SCOPE OF SERVICES** – The successful firm shall audit the basic financial statements of the County of Jefferson, Missouri as of and for the year ending December 31, 2014. The audit shall be conducted to satisfy the requirements of the “Government Auditing Standards” issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, “Audits of States, Local Governments and Non-Profit Organizations.”
 - The audit shall be a financial and compliance review of all County funds. (See Appendix “A”)
 - The firm shall adhere to generally accepted government auditing standards under the financial reporting model under GASB 34.
 - The audit shall cover the one-year period from January 1, 2014 to December 31, 2014.
 - The firm shall submit a final draft of its report to be presented at an exit conference no later than May 1, 2015.
 - The firm shall agree to utilize the County’s staff to perform all work of an assisting nature, consistent with generally accepted government auditing standards, whenever qualified County employees are available.
 - The firm shall express an opinion on the financial statements.
 - The County also expects the firm to assist in the preparation of the financial statements required and additional supplementary data. The firm shall provide copies of all audit adjustments to the County’s Financial records and substantiating data for them.
 - The firm shall submit a management letter reporting on internal control, management weaknesses observed, and legal compliance. The report shall assess effects on financial management and propose initial steps toward eliminating weaknesses. Responses to these comments by the affected department heads shall be included in the final management letter.
 - The firm shall provide forty (40) copies, one (1) electronic (pdf file), and one (1) disc of the auditor’s report, the financial statements and schedules and the report on legal compliance and internal accounting control weaknesses. The partner in charge of the audit shall be free to attend one public meeting at which the Audit report will be discussed, if necessary.
 - The firm shall make working papers available to the County Auditor or the Missouri State Auditor’s office, upon request.
 - The firm shall respond to occasional questions throughout the year regarding financial accounting and reporting matters.
 - The firm will make a presentation of the Audited Financial Report.

- Jefferson County reserves the right to accept or reject any or all proposals or any part of the proposals and to waive any technicalities.

3. **GENERAL/HISTORICAL INFORMATION** - Jefferson County is a Missouri county of the first class. Funds, all of which will be subject to this audit, include those listed in Appendix "A" with total appropriations of \$88,000,000.00 in the last fiscal year. Jefferson County has a current full-time work force of approximately 621 employees. The most recent audit of Jefferson County was performed for the period January 1, 2013 to December 31, 2013. A copy of the auditor's report will be available in the County Auditor's office. A copy of the Auditor's report for 2013 is available at this time.

- County is on a cash basis throughout the year. Year end reporting modified accrual.
- Financial transactions are recorded using double entry system.
- The County has a General Ledger.
- Budgets are determined and approved by the County Council for each fund and department.
- An inventory of capital assets and infrastructure is maintained.
- The following reports are computer printouts:

Statements of Revenues and Expenditures
Accounts Payable report
Payroll
Balance Sheets
Warrant History
Vendor List
Fixed Assets

- All checks and warrants are processed on computer.

4. **QUALIFICATIONS – Dossier**, Bidders will submit a dossier with their proposal, which explains how their firm conforms to the selection criteria. In making a selection of an independent auditing firm, the following is a list of significant criteria that will be used in the evaluation process:

- Bidder must be an independent Certified Public Accountant licensed in the State of Missouri.
- Bidder must be a member in good standing with the AICPA Governmental Quality Control Center.
- Auditing firm's experience in auditing either counties or other governmental institutions will be given consideration.
- Reputation among other public institutions and counties for doing comprehensive work.
- References will be requested.
- Firm must be large enough to meet the County's deadline requirements.
- Fees charged for performing audits must be competitive with other auditing firms performing similar audits.
- Auditor's experience in systems analysis and design of business management systems will be given consideration.
- Management/consultation services which auditing firm may be able to render for the benefit of the County. This includes a cost-benefit analysis of change to a modified/full accrual basis and Financial software consulting.

5. **PROPOSALS - Instruction Regarding Proposals:**

- Qualifications of the firm:
 - (a) A description of your firm and its relevant prior experience.
 - (b) Three references, which shall be local government officials. If these cannot be provided, please explain.
 - (c) A description of the partner, manager and auditor in charge to be assigned to the engagement, including their resumes.
- Technical Approach – The bidder will provide:
 - (a) Express agreement to meet or exceed the performance specifications.
 - (b) A tentative schedule for performing the key phases of the audit.
 - (d) A brief description of the audit procedures to be followed, presented in a form which shall best aid the County in evaluating your firm's ability to identify, evaluate, and communicate on local government financial problems.
- Fees:
 - (a) A maximum fee that your firm will charge the County for the audit and an explanation of hours and hourly rates for each level of staff and all other expenses.
 - (b) Fees that your firm will charge for each renewal year.
 - (c) Consulting fees for computerized and modified/full accrual basis accounting.
 - (d) Non-Audit Service Fees, Provide example of non-audit fees.

6. **PROPOSAL CONTENT -** At a minimum, the following information should be included in the response.

- A Letter of Transmittal including the following:
 1. History of the firm, including number of years in business and size of firm. Identify headquarters and nearest office and identify the office which will serve as the managing office for the project.
 2. A statement of understanding of the work to be performed with a description of the audit approach and illustrations of the procedures to be employed. Describe your approach for assessing risk and identifying specific areas of focus for the audit. In addition, the statement should include, at a minimum, the following points:
 - a. Use of statistical sampling.

- b. Use of computer audit techniques and specialists, including the extent of automation of work papers.
- c. Organization of audit team and approximate percentage of time each member would spend on the audit; description of approximate staff time allocated to various audit areas.
- d. Management letter approach (also provide a sample letter).
- e. Typical assistance generally expected from the County staff.

3. Throughout the year, a client may need the assistance of the Auditor for various issues that may arise. Describe any additional services that would be available, free of charge, to clients on a year round basis (i.e. training/seminars for County staff, tax consultation, publications, phone calls to the Auditor for guidance concerning technical questions, etc.)

4. Staff biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing governmental entities, and recent continuing professional education of each.

5. Describe the policies and procedures and/or approach regarding changes in staff assigned throughout the audit engagement contract that ensures knowledgeable staff are always on the engagement.

6. Provide a list of the local office's (not your firm as a whole) local government audit clients for the current year and the five preceding fiscal years. Indicate the type(s) of services performed and the number of years served for each.

7. A copy of the report on the firm's most recent peer review, and letter of comments.

8. An acknowledgment that:

- a. The firm is independent of the County of Jefferson, Missouri, as that term is defined in the Ethical Rules of the AICPA.
- b. Appropriate licensing to perform the audit, as provided by applicable laws of the State of Missouri, has been obtained.
- c. The firm has met the peer review standards of the AICPA and Governmental Auditing Standards.
- d. The firm will provide adequate supervision on a day-to-day basis.
- e. Staff assigned to the audit have met the continuing education requirements required by Governmental Auditing Standards, issued by the Comptroller General of the United States.
- f. Has the Federal Government ever found a Single Audit performed by your firm or an employee/member of your firm to be deficient according to federal guidelines? If yes, explain in detail.
- g. Disclose any potential conflict of interest, which may occur because of acceptance of this engagement.

h. Describe in detail any litigation your firm is currently involved in whereby your audit opinion and work are being challenged in court.

9. The Proposal must, at a minimum, address all mandatory and desired services, equipment, materials, etc. Responses will fully describe how the service will be performed and what hardware/software (if any) is required at the County to access the service.

10. Alternate Proposals - Alternate proposals may be submitted. Bidders must submit complete specifications on all alternate bids. Alternate proposals without complete specifications may be rejected. Alternate proposals and exceptions to proposal clauses, must be clearly noted on the proposal form.

11. Offeror's Contracts: Offeror's and their agents (including subcontractors, employees, consultants, or anyone else acting on their behalf) must direct all of their questions or comments regarding the RFP, the evaluation, etc. to the buyer of record indicated on the first page of this RFP. Offerors and their agents may not contact any County employee other than the buyer of record regarding any of these matters during the solicitation and evaluation process. Inappropriate contacts are grounds for suspension and/or exclusion from specific procurements. Offerors and their agents who have questions regarding this matter should contact the buyer of record.

12. The Offeror shall have previous experience and completed three similar-type audits, preferably for county governments. Name other county governments, agencies, or municipalities for which you have provided similar services in the last five (5) years and provide a current contact name, email address and phone number for each account. Include a minimum of three references.

13. Term: The County is soliciting proposals for an initial one-year term. This agreement may be renewed for two additional one-year terms upon the mutual agreement of the successful bidder and the County if the firm's annual assessment of performance by the County proves satisfactory.

- The County may terminate the whole or any part of the agreement if the Firm fails to deliver within the time specified or if the Firm fails to make progress as to endanger performance of this agreement and in either of these two circumstances does not cure such failure in a period of ten days after notice from the County specifying such failure.
- In the event of termination, the County will have the right to procure items similar to those terminated and to recover from the supplier the excess cost of such items provided the failure of the Firm has not arisen out of causes beyond the control of the Firm.
- Clarification of Proposals and Additional Information: The County reserves the right to contact any bidder in order to clarify any point in a proposal or to obtain further information needed to evaluate a particular proposal. A bidder contacted for this purpose must fully respond in writing to such inquiry within five (5) calendar days. Failure of bidder to respond to such a request may result in bidder's disqualification from further evaluation. Bidder must be prepared to make an oral presentation if requested, before designated representatives of the County in order to more fully explain any part of its proposal.
- The County reserves the right to modify any proposed form agreement or withdraw its award to a successful Offeror if any proposed agreement contains terms and conditions inconsistent with its request or are unacceptable to county legal counsel.



- Contractor proposed and agrees to accept, as full compensation for furnished services, the price submitted in response to the RFP document. All related costs associated with providing the services specified shall be considered by both County and Contractor to be included within this quoted price. The county shall not pay, nor be liable for, any additional cost including, but not limited taxes, insurance, interest, penalties, termination payments, attorney fees, liquidation damages, etc.
- Where the words “shall” or “must” are used, they signify a required minimum function of system capacity that will heavily impact the Offeror’s final response rating.
- Where the words “should”, “may”, or “desired” are used, they signify that the feature or capacity is desirable but not mandatory; therefore, the specifications in question will possess minimal impact on the Offeror’s final response rating.

6. PERFORMANCE REQUIREMENTS:

- The annual audit will take place in County offices on dates convenient to the County Auditor. Forty (40) copies, one (1) electronic (pdf file), and one (1) disc of the completed audit and management letter shall be submitted by May 2015 to the County Auditor. A presentation to the County Council is required.
- The County will provide work area, records, and cooperation of employees as requested by the auditor. Clerical assistance and supplies will be the responsibility of the auditing firm.
- To obtain and compile component unit information and insure that it is appropriately presented in the general purpose financial statements; to prepare footnotes and other required supplementary disclosures, subject to County Auditor approval.
- Basic financial statements should include, but not be limited to:

(A) Government-Wide Financial Statements

- (i) Statement of Net Assets
- (ii) Statement of Activities

(B) Fund Financial Statements

- (i) Governmental Funds:
 - Balance Sheet
 - Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
 - Statement of Revenues, Expenditures, and Changes in Fund Balances
 - Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- (ii) Fiduciary Funds:
 - Statement of Fiduciary Net Assets

(C) Notes to Basic Financial Statements

(D) Required Supplementary Information

- (i) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- (ii) Schedule of Department Expenditures by Category – General Fund
- (iii) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Major Fund – For All
- (iv) Notes to Schedules in Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Unaudited

(E) Additional Supplementary Information

- (i) Combining Balance Sheet – Non-major Governmental Funds
- (ii) Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds
- (iii) Combining Statement of Fiduciary Net Assets – Agency Funds

(F) Federal Compliance Section

- (i) Schedule of Expenditures of Federal Awards
- (ii) Note to Schedule of Expenditures of Federal Awards
- (iii) Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- (iv) Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133
- (v) Schedule of Findings and Questioned Costs

- The report which the auditor completes shall contain the following information:
 - (a) A statement of the scope of the audit.
 - (b) The auditor's opinion as to whether the audit was made in accordance with generally accepted auditing standards applicable in the circumstances.
 - (c) The auditor's opinion as to whether the financial statements included in the audit report present fairly the results of the operations during the period audited.
 - (d) The auditor's opinion as to whether the financial statements accompanying the audit report were prepared in accordance with generally accepted accounting principles applicable to first class counties in Missouri.
 - (e) The reason(s) an opinion is not rendered with respect to items (c) and (d) in the event the auditor is unable to express an opinion with respect thereto.

- (f) The auditor's opinion as to whether the County's budgetary and disbursement procedures conform to the requirements of the revised statutes of the state of Missouri.
- (g) The auditor's opinion as to whether financial statements are presented in such form as to disclose the operations of each fund of the County and a statement of the operations of all funds.
- (h) In conjunction with the auditing process, the auditor will be expected to assess County policies and practices which pertain to the fiscal management of the County and report any weaknesses which are discovered in such management practices along with recommended changes for improvement. This activity should be reported in a management letter to the County Council.
- (i) Prior to completion of the audit, the auditing firm should assure the County that the general bank accounts are reconciled as of the close of the 2014 fiscal year.
- (j) The single audit (OMB A-133) shall include all tests and examinations for an informed opinion of the financial states in a timely manner.
- (k) Attach a brief that describes the audit impact and additional services that result from the implementation of GASBs new reporting model requirements. Identify any additional audit costs to be incurred in the year of implementation and subsequent years.

7. **NON-AUDIT SERVICES AND FEES** – In addition to the services required under the scope of the audit as previously defined, the County may request certain non-audit services as long as those services do not impair the independence of the CPA firm to perform the audit. These non-audit services will include assisting in the drafting of the annual financial statements, general consultation, training or other assistance. Please indicate your understanding of the independence rules when performing such services and give a detail listing of the training and the assistance you could provide to the County.
8. **EVALUATION PROCESS** - The county audit committee, consisting of the County Executives, and County Auditor shall evaluate the proposals on the basis of the qualifications, relevant experience and responsiveness of the bidders, as well as the estimated cost of the engagement, the Council reserves the right to reject or accept any or all bids.
9. **ADDITIONAL INFORMATION** - Inquiries should be directed to the Director of Administrative Services, David Courtway at (636) 797-6487.
10. **BILLING AND PAYMENT** – All invoices must be submitted to the Jefferson County Auditor's Office. The County will issue progress payments based upon the percentage of work completed and accepted throughout the engagement and upon receipt of correct invoice. Complete and final payment shall be due and payable thirty (30) days after completion and acceptance of all items required by the contract and upon receipt of a request for said payment.

APPENDIX "A"

AUDITING SERVICE

List of funds: (Not inclusive)

General Revenue
Road and Bridge
Nid Fund
Park Department
Assessment
Police Officer Training
Prosecuting Attorney Training Fund
Capital School
Shelter for Victims of Domestic Violence
Unclaimed Fees
Prosecuting Attorney Delinquent Tax Fund
Recorders Fund
County Road Sales Tax
13 City Road Tax Funds
Law Enforcement Fund
Prosecuting Attorney Bad Check Fund
Drug Forfeiture
Community Mental Health
Prosecuting Attorney Retirement Fund
Sheriff Commissary Fund
Prosecuting Attorney Forfeiture Fund
T.I.F. District Fund
Prosecuting Attorney Victim Advocate
Jefferson County Local Emergency Planning Committee
Park Development Fund
Sheriff Equipment Donation
County Employee Retirement Fund
Post Commission Grant
Prisoner Phone Fund
LLEBG/Sheriff.
School Building Revolving Fund
Courthouse Beatification Fund
Animal Control Donation Fund
County Discretionary Fund
Election Services
Tax Maintenance Fund

PROPOSAL FORM

AUDITING SERVICES

1. Proposal price for the 2014 calendar year Audit including All Required Reports: \$ 24,200
2. Maximum percentage increase that may be requested for each of the renewal periods. 0 %
Do not include a cost increase associated with GASBs new reporting model requirements.
3. List below Counties or other governmental institutions that your company audited within the last three years (within metro St. Louis or Jefferson County area):

Name of Client	Reference (Name of person to contact and phone number)
(a) <u>City of Chesterfield, MO</u>	<u>Mr. Michael Herring, 636-537-4711</u>
(b) <u>Festus School District</u>	<u>Mrs. Cindy Schraer, 636-937-4920</u>
(c) <u>Northwest School District</u>	<u>Dr. Paul Ziegler, 636-677-3473</u>
(d) <u>Dunklin School District</u>	<u>Mr. Richard Hardin, 636-789-3000</u>

4. List below the names, qualifications, experience of the people within your organization that you anticipate will be working with the County should the bid be awarded to you:

(a) Alois Kirchhofer, Jr. CPA President - See resume in audit proposal.

(b) Jamie Bahr, CPA Manager - See resume in audit proposal.

(c) Mark Janiesch, Manager - See resume in audit proposal.

5. Proposal price for consulting during the 2014 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting: \$ Base upon our hourly rate

6. Bid Exceptions: The bidder must note all exceptions to the bid specifications or to the current plan. I certify that the following are the only exceptions:

None

7. **COMMENTS:** First year renewal rates: \$ 24,200.00

8. **COMMENTS:** Second year renewal rates: \$24,200.00



Response/Pricing Page

In compliance with this Request for Proposal and subject to all the conditions thereof, the Offeror agrees to furnish the services/equipment/supplies requested and proposed and certifies he/she has read, understands, and agrees to all terms, conditions, and requirements of this proposal and is authorized to contract on behalf of the Offeror named below.

(Note: This form must be signed. All signatures must be original).

Company Name: Daniel Jones & Associates

Address: 3510 Jeffco Blvd.
Arnold, MO 63010

Telephone: 636-464-1330 Fax: 636-464-3076

Federal Tax ID (or Social Security#): 43-1626246

Print Name: Alois R. Kirchhofer, Jr. Title: President

Signature: _____ Date: 12-3-2014

E-Mail Address: al@djacpa.com

Cost – Please provide fee for one (1) audit that includes one (1) program.

Fiscal Year 2014: Financial and Compliance Audit including all required reports for single year audit. \$ 24,200.00

1st Renewal Period (2015): Financial and Compliance Audit including all required reports for single year audit. \$ 24,200.00

2nd Renewal Period (2016): Financial and Compliance Audit including all required reports for single year audit. \$ 24,200.00



In Witness thereof, the parties hereto have executed this Agreement, in triplicate, as of this _____ day of _____ 2014:

Daniel Jones & Associates
Company Name

Alois R. Kirchhofer
Signature
Alois R. Kirchhofer, Jr.

Print

Company Address: _____

3510 Jeffco Blvd - Suite 200

Arnold, MO 63010

Phone: 636-464-1330

County of Jefferson, State of Missouri

Kenneth B. Waller
Kenneth B. Waller County Executive

I hereby certify under section 50.660 RSMo there is either: (1) a balance of funds, otherwise unencumbered, to the credit of the appropriation to which the obligation contained herein is chargeable, and a cash balance otherwise unencumbered, in the treasury, to the credit of the funds from which payment is to be made, each sufficient to meet the obligation contained herein; or (2) bonds or taxes have been authorized by vote of the people and there is a sufficient unencumbered amount of the bonds yet to be sold or of the taxes levied and yet to be collected to meet the obligation in case there is not a sufficient unencumbered cash balance in the treasury

R. Waller
County Auditor

APPROVED AS TO FORM

G. O. J.
County Counselor

JEFFERSON COUNTY,
MISSOURI
AUDIT PROPOSAL

Daniel Jones & Associates
3510 Jeffco Blvd. – Suite 200
Arnold, MO 63010
636-464-1330 office
314-398-7315 mobile
Alois (Al) R. Kirchhofer, Jr. CPA
President
al@djacpa.com
www.djacpa.com

TABLE OF CONTENTS

FOR AUDIT SERVICES

SCOPE OF SERVICES	1
FIRM OVERVIEW	2
TECHNICAL APPROACH	3-5
AUDIT TEAM - RESUMES	6-7
REFERENCES	8
PROPOSED FEES	9
PROPOSED ENGAGEMENT DATES	10
E-VERIFY	11
PEER REVIEW	12
PROFESSIONAL INSURANCE	13-14
PAID TAX RECEIPTS	15

SCOPE OF SERVICES

Daniel Jones & Associates shall conduct an audit of the County's financial statements in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants, standards applicable to financial audits contained in Government Auditing Standards as issued by the Comptroller General of the United States and U.S. OMB Circular A-133, as required. The audit will include the County's financial statements and federal and state programs.

If the County spends over \$500,000 of federal funds during the fiscal year we will perform a single audit under A-133 for the period under audit. County personnel will be responsible for preparing a Schedule of Expenditures of Federal Awards (SEFA). Daniel Jones & Associates shall work with the County to ensure all reporting, including the filing of a Data Collection Form and reporting package, is properly performed in compliance with the provisions of U.S. OMB Circular A-133.

The objective of our audit will be to express an opinion on the County's financial statements. Our examination, made in accordance with the standards mentioned above, would not necessarily disclose errors and irregularities that might exist. If during our examination it comes to our attention that conditions do exist which lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services we will promptly advise the Commissioners. We will not begin or perform any extended services until the County has approved it, in writing.

The financial statements will be prepared in conformance with GASB 34 on the modified-cash basis of accounting as allowed by the AICPA under Statements of Auditing Standards 62. The cash basis of accounting is an other comprehensive basis of accounting (OCBOA) than generally accepted accounting principles (GAAP).

The Statement on Auditing Standards No. 122-123 supersedes the Statement on Auditing Standards No. 112 & 115 and establishes standards and provides guidance on communicating matters related to an entity's internal control over financial reporting identified in an audit of financial statements. The County Auditor is encouraged to prepare the financial statements for the County. Guidance will be provided, at no extra cost, to the county auditor in preparation of the financial statements. Daniel Jones & Associates feels that there is not a conflict of interest in guiding the County auditor in preparing the financial statements. If the county auditor is unable to prepare the financial statements due to lack of knowledge we will note that in our management letter as outlined under Statements of Auditing Standards. Daniel Jones & Associates will prepare the financial statement note disclosures.

Daniel Jones & Associates will present the annual audit to the Commissioners and shall provide 40 bound copies and one PDF version of the completed audit report.

FIRM OVERVIEW

DJA has performed governmental audits in Missouri since 1976. DJA currently performs over fifty (50) governmental audits each year in the state of Missouri. We have audited 50 of the 114 Missouri counties in the last eleven years and have performed over 100 county audits.

DJA has a full time audit department with eight associates that perform governmental audits year round. Unlike other accounting firms where associates work on audits after tax season, DJA has a separate audit department that specializes in performing governmental audits throughout the year. With our dedicated associates you can be assured that your audit will be completed in a timely manner with minimal disruption to your staff. Our normal process includes a team of 5 auditors. We will provide you with a list of items we will need prior to our arrival.

On our last day of field work, if necessary, we will provide you with a list called an "open item list" showing information that we will need to complete the audit. Once all open items are cleared, all confirmations and inquiries are received, and the workpapers and audit report are reviewed, a draft of the audit report will be available along with any management comments.

Once you have had a chance to review the audit report and possible management comments and make any changes and or responses to any potential management comments, a final audit report will be issued and presented to the County commissioners at the County's convenience.

TECHNICAL APPROACH

Daniel Jones & Associates is committed to having the necessary resources to perform governmental audits. Daniel Jones & Associates uses the following audit programs and resources when conducting a government audit.

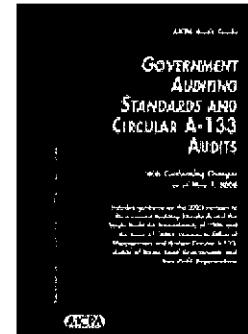
AICPA GOVERNMENTAL AUDIT QUALITY CENTER

Daniel Jones & Associates is dedicated to governmental auditing. We are members of the Governmental Audit Quality Center



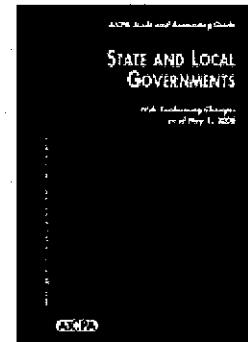
AICPA AUDIT GUIDE FOR GOVERNMENTAL AUDITING STANDARDS AND CIRCULAR A-133 AUDITS

This guide is updated every May. The guide reflects all relevant new auditing standards and other guidance that has been issued over the past year. Moreover, key clarifications have been added to the guide to address practice issues that have arisen recently. Entities that are subject to Yellow Book requirements or OMB Circular A-133 requirements will find this guide essential to understanding and implementing the revisions to government auditing standards and Circular A-133.



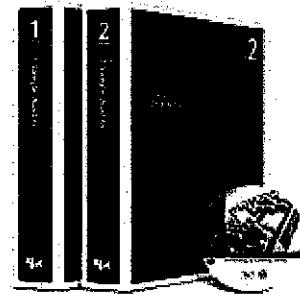
AICPA AUDIT GUIDE STATE AND LOCAL GOVERNMENTS

This guide is updated every May. The guide is designed to provide guidance to auditors who are new to state and local governmental accounting and auditing as well as to auditors experienced in state and local governmental accounting and auditing. The *State and Local Governments Guide* is designed as a tool for auditors of governments of all sizes.



PPC'S GUIDE TO SINGLE AUDITS

This guide provides resources for all the rules, regulations, and guidelines for single audits of both governmental and non-profit.



DANIEL JONES & ASSOCIATES (PROFESSIONAL RESOURCES CONTINUED)

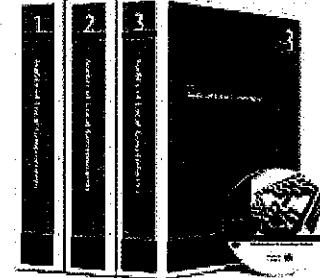
GASB

The GASB's Governmental Accounting Research System (GARS) provides efficient and effective access to all the necessary accounting literature. Using advanced search and retrieval software from FAST Search and Transfer, FAST Folio® 4.4, GARSTM is on CD-ROM. GARS has been proven to provide a significant reduction in research time and is used by accounting firms of all sizes, by government offices, and by academic institutions. GARS are updated twice a year.



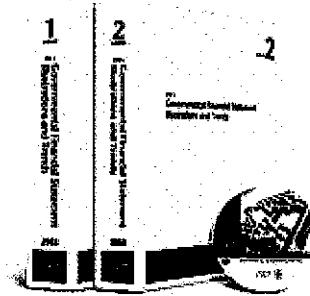
PPC'S GUIDE TO AUDITS OF LOCAL GOVERNMENTS

The firm uses this PPC audit guide for audit programs and checklists. These programs and checklists are updated each year ensuring our audit complies with yellow book and A-133 standards.



PPC'S GOVERNMENTAL FINANCIAL STATEMENTS ILLUSTRATIONS AND TRENDS

This PPC guide provides over 700 pages of GASB's No. 34 financial statements.



PPC'S E-WORKPAPERS FOR LOCAL GOVERNMENT AUDITS

The firm uses PPC e-workpapers to create a more comprehensive and quality audit.



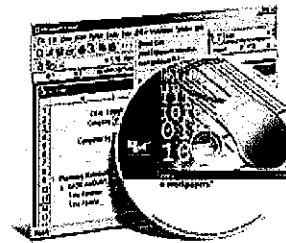
DANIEL JONES & ASSOCIATES (PROFESSIONAL RESOURCES CONCLUDED).

SINGLE AUDIT COMPLIANCE PROGRAM CREATOR



This program provides the audit programs for all federal funds. Programs are created on line to ensure that they are the most current requirements by OMB.

Single Audit Compliance Program Creator



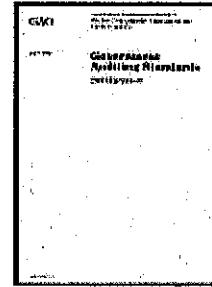
PPC'S DISCLOSURE CHECKLIST

This resource has the most complete list of GAAP and GASB disclosure requirements.



GFOA – GAAFR (BLUE BOOK)

Ever since its first appearance in the mid 1930's, the Government Finance Officers Association's (GFOA) "Blue Book," Governmental Accounting, Auditing, and Financial Reporting (GAAFR), has held an unrivaled position as the premier source of practical guidance on all aspects of accounting, auditing, and financial reporting for state and local governments. This latest edition marks the eighth GAAFR in a series extending nearly 70 years.



GAS – YELLOW BOOK

All auditors have extensive training in the Yellow Book. Based on the book, "yellow book" is published by the Comptroller General of the United States and includes government auditing standards. CPA firms are required to follow in audits of government organizations, programs, activities, and functions.

AUDIT TEAM - RESUMES

ALOIS (AL) KIRCHHOFER, JR., CERTIFIED PUBLIC ACCOUNTANT (PRESIDENT)

Previous to joining Daniel Jones & Associates, Al Kirchhofer, Jr. was employed for eight years as Business Manager for the Ladue and Hancock School Districts. Prior to working in school finance, Al spent five years in public accounting auditing school districts with Schowalter & Jabouri. Al's responsibilities will include overseeing the audit, reviewing associates sections and working on the cash, investments and debt. Al has twenty two years of governmental auditing and accounting experience.

Experience Governmental including county audits
 Health department, water and sewer districts
 Study and evaluation of internal control systems
 Single Audits (OMB 133)

Education BSBA Accounting & Management – University of Missouri

JAMIE BAHR, CERTIFIED PUBLIC ACCOUNTANT (MANAGER)

Jamie Bahr is a Manager and Certified Public Accountant providing tax, auditing, and accounting services to individuals, closely held businesses, non-profit organizations, governmental organizations, and health care organizations. Previous to joining DJA, Jamie was employed by BKD, LLP and Balanced Care Corporation and has over 12 years experience. Jamie's responsibilities will include planning the audit, preparing audit programs and drafting the note footnote disclosures. Jamie has eight years of governmental auditing and accounting experience.

Experience Governmental including county audits
 Health department, water and sewer districts
 Study and evaluation of internal control systems
 Single Audits (OMB 133)

Education BSBA Accounting – Southwest Missouri State University

AUDIT TEAM - RESUMES - CONCLUDED

MARK JANIESCH

Mark Janiesch is a Manager who provides tax and auditing services while specializing in financial statement preparation and auditing. Mark has served as controller for a local business while giving suggestions to make the business more organized and profitable. Prior to working at DJA, Mark served as an intern at Swink, Fiehler & Company in Sunset Hills and worked in the accounting department of Anheuser-Busch Employees Credit Union. Mark has over ten years of experience in governmental auditing and finance.

Experience Governmental including school districts
 Not-for-Profit
 Single Audits (OMB A-133)

Education Bachelor of Accounting – Missouri Baptist College, St. Louis, MO

JACOB MYERS - (SENIOR ASSOCIATE)

Jacob is a senior associate auditor providing auditing, and accounting services to individuals, closely held businesses, non-profit organizations, governmental organizations, and health care organizations. Jacob has four years of auditing experience performing governmental and non-profit audits.

Experience Governmental entities, fire and school districts, not-for-profit organizations
 Health department, water and sewer districts
 Study and evaluation of internal control systems
 Single Audits (OMB A-133)

Education B.S.B.A. Accounting - Southwest Missouri State University

CATHY KENNY – (ASSOCIATE)

Cathy is an associate with Daniel Jones & Associates. Cathy has a Bachelor of Science in Accountancy from the University of Missouri – St. Louis. Cathy has two years of governmental auditing and accounting experience.

Experience Governmental including school districts
 Not-for-Profit

Education BSBA Accounting & Management – University of Missouri

REFERENCES

Scott County
Rita Milam, County Clerk
573-545-3549
Financial Audit

Randolph County
Will Ellis, County Clerk
660-277-4717
Financial Audit

Butler County
Tonyi Deffendall, County Clerk
573-686-8050
Financial Audit

Reynolds County
Mike Harper, County Clerk
573-648-2494
Financial Audit

Iron County
Virginia Queen, Co. Clerk
573-546-2912
Financial Audit

Montgomery County
Pamela Cartee, County Clerk
573-564-3357
Financial Audit

Above is a partial list of county references. Daniel Jones & Associates has audited fifty of the 114 counties in Missouri in the last eleven years. Overall the firm has performed 100 County audits. Additional references are available upon request.

PROPOSED HOURS AND FEE FOR THE YEARS 2014, 2015, & 2016

The total all-inclusive price bid is to contain direct and indirect costs, including all out of pocket expenses.

A. Proposed Worker Hours

	Worker Hours	x	Rate Per Hour	=	Total
a. Partner/Owner	40		\$150.00		\$6,000.00
b. Manager	80		\$130.00		\$10,400.00
c. Senior	80		\$100.00		\$ 8,000.00
d. Associate	80		\$ 85.00		\$ 6,800.00

B. Proposed Price for Engagement

Audit Personnel	\$ 31,200.00
Travel	\$ -0-
Typing, Clerical and Reproduction	\$ Included in audit
Discount	\$(7,000.00)
TOTAL AUDIT FEE	\$ 24,200.00

PROPOSED ENGAGEMENT DATES

A. Conduct Entrance Conference	January 2014
B. Commence Final Audit Work	January 2014
C. Complete Final Audit Work	March 2014
D. Conduct Exit Conference	April 2014
E. Draft of Audit Report	April 2014
F. Submit Final Report to the County	April, 2014

This is a proposed audit schedule. We will work with the county to accommodate your timeline.

Members of:
American Institute of Certified Public Accountants
AICPA Center for Public Company Audit Firms
AICPA Governmental Audit Quality Center
AICPA Employee Benefit Plan Audit Quality Center
Tennessee Society of Certified Public Accountants
Kentucky Society of Certified Public Accountants



Certified Public Accountants
Offices in Tennessee & Kentucky

185 North Church St.
Dyersburg, TN 38024

Phone 731.285.7900
Fax 731.285.6221
www.atacpa.net

System Review Report

July 15, 2013

To Daniel Jones & Associates, CPA's, P.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Daniel Jones & Associates, CPA's, P.C. (the firm) in effect for the year ended January 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Daniel Jones & Associates, CPA's, P.C. in effect for the year ended January 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Daniel Jones & Associates, CPA's, P.C. has received a peer review rating of *pass*.

Alexander Thompson Arnold, PLLC