

REBID-AUDITING SERVICES FISCAL YEAR 2014 BID OPENING 12-9-14	COCHRAN HEAD VICK & CO P.C. 510 SOUTH MULBROW MEXICO MO 63265	DANIEL JONES & ASSOCIATES 3518 JEFFCO BLVD SUITE 200 ARNOLD MO 63010	KERBER, ECK & BRAECKEL, LLP ONE MEMORIAL DRIVE ST LOUIS MO 63102	MALONEY, WRIGHT & ROBBINS CPA 155 WESTMOUNT DR FARMINGTON MO 63640	SCHDWALTER & JABOURI P.C. 11478 GRAVOIS RD ST LOUIS MO 63127
Proposal Price for the 2014 Calendar Year Audit Including All Required Reports:	\$37,050.00	\$24,200.00	\$52,680.00	\$28,575.00	\$32,000.00
Maximum Percentage Increase That May be Requested for Each of the Renewal Periods. Do not include a Cost Increase Associated with GASBs New Reporting Model Requirements.	3.00%	0.00%	3.00%	5.00%	N/A
List Below Counties (preferably) or Other Governmental Institutions That Your Company Audited Within the Last Three Years Including Dates of Audit (within metro St. Louis or Jefferson County area):	See Page 24 of our Proposal (Attached)				See Pages 8-10
Name of Client / Dates of Audit / Reference (Name of Person to Contact and Phone Number)		City of Chesterfield Mr. Michael Herring 636.537.4711	St. Louis County 12-31-13 David Makarewicz 314.615.5491	Consolidated FWSB C-1 of Jefferson County Lynn Edward 636.948.2500	
Name of Client / Dates of Audit / Reference (Name of Person to Contact and Phone Number)		Festus School District Mrs. Cindy Schraer 636.937.4920	Ste. Genevieve County ongoing Linda Wagner 473.883.2333		
Name of Client / Dates of Audit / Reference (Name of Person to Contact and Phone Number)		Northwest School Dist Dr. Paul Ziegler 636.677.3473	Zoo Museum District 12-31-13 Patrick Dougherty 314.852.4222		
Name of Client / Dates of Audit / Reference (Name of Person to Contact and Phone Number)		Dunklin School District Mr. Richard Hardin 636.789.3000	City of Ballwin 12-31-12 Denise Keller 636.227.2007		
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:	See Appendix B of our Proposal (Attached)			See Attachment A	See Pages 21-26
Names / Qualifications / Experience		Alois Kirchhofer Jr. CPA President See Resume in Audit Proposal	Richard R. Grutza CPA Please Refer to the Detailed Resumes in the Appendix		
Names / Qualifications / Experience		Jamie Bahr CPA Manager See Resume in Audit Proposal	Brian J. Wuerz CPA Please Refer to the Detailed Resumes in the Appendix		
Names / Qualifications / Experience		Mark Janisch Manager See Resume in Audit Proposal	Bo V. Thomas CPA Please Refer to the Detailed Resume in the Appendix		
Proposal Price for Consulting During the 2014 Calendar Year. Consulting Will Address Issues Such as Computer Compatibility with REITS and any additional Financial Software Components. Proposal Price for Consulting:		Base Upon Our Hourly Rate		\$48-\$130 Per Hour	See Page 27 Blended Rate of \$85.00 Per Hour
Proposal Price for Consulting (hourly rate) and Non-Audit Services Fees:					
Partner \$	\$163.00		\$225.00	\$135.00	\$85.00
Manager \$	\$128.00		\$150.00	\$100.00	\$85.00
Senior Staff \$	\$96.00		\$115.00	\$75.00	\$85.00
Associate Staff \$	\$84.00		\$90.00	\$65.00	\$85.00
Bid Exceptions: The Bidder Must Note all Exceptions to the Bid Specifications or to the Current Plans. I Certify That the Following are the Only Exceptions:		None			None
COMMENTS (First Year Renewal Rates):		\$24,200.00		\$29,425.00	See Page 27
COMMENTS (Second Year Renewal Rates):		\$24,200.00		\$30,225.00	See Page 27
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.	\$37,050.00	\$24,200.00	\$52,680.00	\$28,575.00	\$32,000.00
1st Renewal Period (2015): Financial and Compliance Audit Including All Required Reports For Single Year Audit.	\$38,160.00	\$24,200.00	\$54,260.00	\$29,425.00	\$32,750.00
2nd Renewal Period (2016): Financial and Compliance Audit Including All Required Reports For Single Year Audit.	\$39,300.00	\$24,200.00	\$55,890.00	\$30,225.00	\$33,500.00
COMMENTS:	The Fees Quoted Above include the Fee for a Single Audit of Two (2) Major Programs. If Additional Major Programs Require a Single Audit, the Fee for Each Additional Major Program is \$2,750.		See Attached Documentation for Pricing Breakdown as well as Appendix for References. See Proposed Fees on Page 13 as well as Attachment A for References.		
NOTARIZED WORK AFFIDAVIT COMPLETED	YES	YES	YES (not notarized)	YES	YES (not notarized)
COPY OF INSURANCE PROVIDED	YES	YES	YES	YES	YES
TAX RECEIPTS OR NOTARIZED LETTER STATING NO REAL OR PERSONAL PROPERTY OWNED IN JEFFERSON COUNTY	YES	YES	YES	YES	YES
COOPERATIVE BID FORM (Y/N)	YES	NO	NO	YES	YES
COOPERATIVE CONTACT INFO:	YES	NO	NO	YES	YES
COMPANY INFORMATION AND SIGNATURE	YES	YES	YES	NO	YES
BID DEPOSIT REQUIRED	NO	NO	NO	NO	NO
COMMENTS:	See Additional Attached Information.	Company Has Used the Wrong Specifications as well as the Wrong Proposal Form. They Used the Information from the Previous Bid Dated 9-23-14.		Company Has Used the Wrong Specifications as well as the Wrong Proposal Form. They Used the Information from the Previous Bid Dated 9-23-14.	See Attached Additional Documentation Regarding Renewals, References and Resumes.



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

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:

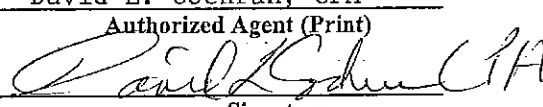
SAMPLE ENVELOPE

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)

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

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.

Vendor
Information:

Cochran Head Vick & Co., P.C.	David L. Cochran, CPA
Company Name	Authorized Agent (Print)
510 S. Muldrow	
Address	Signature
Mexico, MO 65265	President
City/State/Zip Code	Title
573-581-6773	12/09/2014 90-0880401
Telephone #	Date Tax ID #
cochran.d@chvcpa.com	573-581-3209
E-mail	Fax #

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

As previously noted, our firm has substantial experience in providing professional services to cities and other local governmental entities.

Client: **Cass County, Missouri**
(Joint venture with another CPA firm)

Services: Audit of basic financial statements and Single Audit for the years ended December 31, 2011 to present.

Annual Professional Hours: 385

Personnel: Engagement Partner - David L. Cochran, CPA
Quality Review Partner- Michael Groszek, CPA
Engagement Manager – Brian Holst, CPA

Client Contacts: Ron Johnson, County Auditor (816) 380-8209

Client: **Shawnee County, Kansas**

Services: Audit of basic financial statements and Single Audit for the years ended December 31, 2009 to present.

Annual Professional Hours: 750

Personnel: Engagement Partner – David L. Cochran, CPA
Engagement Manager – Michael D. Keenan, CPA
Engagement Senior – Brian Holst, CPA

Client Contact: Betty Greiner, Financial Administrator (785) 233-8200

Client: **Clay County, Missouri**
(Joint venture with another CPA firm)

Services: Audit of basic financial statements and Single Audit for the years ended December 31, 2007 through December 31, 2011.

Annual Professional Hours: 600

Personnel: Engagement Partner – David L. Cochran, CPA
Co-Venture Partner – Michael Groszek, CPA
Engagement Manager – Michael D. Keenan, CPA
Engagement Field Manager – Brian Holst, CPA

Client Contact: Sheila Ernzen, County Auditor (816) 331-4331 and (816) 407-3590

Client: **Platte County, Missouri**

Services: CAFR, Audit of basic financial statements, and Single Audit for the years ended December 31, 2007 through December 31, 2010.

Annual Professional Hours: 590

Personnel: Engagement Partner – David L. Cochran, CPA
Quality Review Manager – Richard Perkins, CPA
Engagement Manager - Michael D. Keenan, CPA

Client Contact: Siobhann Williams, former County Auditor (816) 654-4400

Client: **City of St. Joseph, Missouri**

Services: CAFR, Audit of the financial statements, including Single Audit, and the City of St. Joseph, Missouri Police and Pension Fund for the years ended June 30, 2006 to present.

Annual Professional Hours: 520

Personnel: Engagement Partner – David L. Cochran, CPA
Quality Review manager – Richard Perkins, CPA
Engagement Manager – Michael D. Keenan, CPA

Client Contact: Carolyn Harrison, Director of Financial Services (816) 271-4780

APPENDIX B
RESUMES
AND
CONTINUING PROFESSIONAL EDUCATION



David L. Cochran, CPA, serves as CHV's Engagement Partner. Mr. Cochran has over forty (40) years of experience in public accounting with primary emphasis in auditing governmental and not-for-profit entities. Mr. Cochran is a graduate of the University of Oklahoma with a Bachelor of Business Administration Degree. Mr. Cochran is a licensed Certified Public Accountant in the states of Missouri and Kansas. Mr. Cochran is a member of the American Institute of Certified Public Accountants, both the Missouri and Kansas Societies of Certified Public Accountants, and Western Missouri GFOA and the Eastern Kansas Chapter of the GFOA.

Cross-section of Professional Experience

- Audits of Cass County, Missouri; Clay County, Missouri; Platte County, Missouri; Wyandotte County, Kansas; Unified Government of Wyandotte County/Kansas City, Kansas; Leavenworth County, Kansas; Johnson County, Kansas; and Shawnee County, Kansas
- Audits of the Cities of Branson, Blue Springs, Gladstone, Grandview, Joplin, Liberty, Maryville, St. Joseph, Sugar Creek, and Warsaw in Missouri
- Audits of the Cities of Edwardsville, Fairway, Leawood, Lenexa, Merriam, Olathe, and Shawnee in Kansas
- Audits of Cornerstones of Care, Gillis Center, Spofford, Spofford Foundation, Ozanam, Ozanam Foundation, Marillac Center, Marillac Foundation, and Healthy Families Counseling and Support
- Audit of the University of Kansas Center for Research, Inc.
- Audit of Northland Cathedral Assembly of God, Inc.
- Audit of The Police Department of Kansas City, Missouri
- Audit of the Central Missouri State University Foundation, Inc.
- Audit of the Economic Development Corporation of Kansas City, Missouri
- Audit of Mid-America Regional Council
- Audit of Mid Continent Public Library; Kansas City, Missouri Public Library; St. Joseph Public Library; and Trails Regional Public Library
- Audit of the Kansas Public Employees Retirement System
- Audits of the Missouri Lottery Commission and the Kansas Lottery Commission
- Audits of IBEW Local #124 Benefit Plans, Painters District Council No. 3 Benefit Plans, Mo-Kan Iron Workers Benefit Plans, Mo-Kan Teamsters Benefit Plans, and Operating Engineers 101 Benefit Plans
- Audit of the Kansas City Area Transportation Authority and the Salaried Employees Retirement Plan
- Oklahoma City University; University of Oklahoma; Shawnee Mission, Kansas; USD No. 512; Kansas City, Kansas USD No. 500
- Gold Medal winner for highest score on CPA exam – Oklahoma
- Former President of Metro Chapter of CPA's and Former Board Member of Kansas Society of CPA's
- Former Chairman Central States Conference of CPA's
- Member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program

DAVID L. COCHRAN, CPA
Engagement Partner
Cochran Head Vick & Co., P.C.

Continuing Education-

	2012	2013	2014
*CPE total:	55	50	31
*GAS total:	41	29	18

2012

CHV Audit Training – Course 1
CHV Audit Training – Course 2
GAQC Required Annual Update Webcast
Applying A-133 to Nonprofit and Governmental Organizations
Nonprofit Accounting and Financial Reporting
Governmental Accounting Update
KSGFOA GASB 63 Understanding and Implementation - Presenter

2013

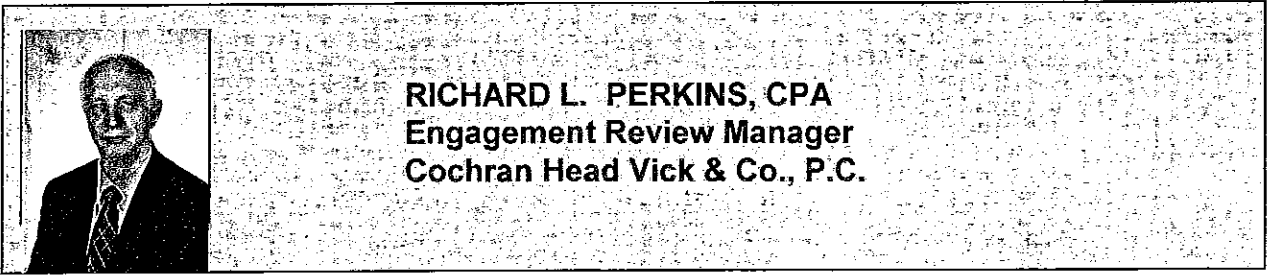
Missouri Association of County Auditors – GASB Update – Presenter
2013 GAQC Required Annual Update Webcast
Network Nonprofit Report
Federal Tax Update & Ethics
Governmental Accounting, Financial Reporting and Other Topics
Not-for-Profit Accounting, Financial Reporting and Other Topics
Audits of Group Financial Statements
Audits of 401(k) Plans
Ethical Obligations of CPAs

2014

Building Your Professional Network
2014 GAQC Required Annual Update Webcast
Audits of 401(k) Plans
Ethical Obligations of CPAs
Government Auditing Standards – Yellow Book

*CPE = Continuing Professional Education

*GAS = Government Auditing Standards



RICHARD L. PERKINS, CPA
Engagement Review Manager
Cochran Head Vick & Co., P.C.

Richard L. Perkins, CPA, serves as CHV's Engagement Review Manager. Mr. Perkins has over thirty-nine (39) years of experience in public accounting with emphasis in the areas of auditing and tax. Mr. Perkins graduated with a B.S.B.A. degree from the University of Missouri – Kansas City in 1968. Mr. Perkins is a licensed Certified Public Accountant in the states of Missouri and Kansas. Mr. Perkins is a member of the American Institute of Certified Public Accountants.

Cross-section of Professional Experience

- Audit of the Police Department of Kansas City, Missouri
- Audit of the Kansas City Area Transportation Authority
- Audit of the University of Kansas Center for Research (990 and 990-T)
- Audit of Johnson County Community Health Services
- Audit of Economic Development Corporation and Affiliates
- Audit of the City of Warrensburg, Missouri
- Audit of Platte County, Missouri
- Audit of the Workforce Development Board of Western Missouri, Inc.
- Agreed-Upon Procedures for Mid-America Regional Council – Monitoring Head Start subrecipient agencies
- Audit of Trails Regional Library
- Former Manager of the IBEW Local 125 Employee Benefit Plans
- Audit of Operating Engineers 101 Benefit Plans
- Audit of Kansas City Area Transportation Authority Salaried Employees Retirement Plan
- Audit of Sheet Metal Workers Local Union No. 2 Silgan Production Unit Pension Fund
- Audit of Boilermakers National Apprenticeship Program, National Joint Apprenticeship Board Account
- Agreed-Upon Procedures for the City of Independence, Missouri – Medical Claims Testing

**RICHARD L. PERKINS, CPA
Engagement Review Manager
Cochran Head Vick &, Co., P.C.**

Continuing Education-

	2012	2013	2014
*CPE total:	79	36	28
*GAS total:	49	26	12

List of Classes: Richard L. Perkins, CPA

2012

Understanding HUD Audit and Reporting Issues for 2011
Applying A-133 to Nonprofit and Governmental Organizations
CHV Audit Training - Course 1
CHV Audit Training - Course 2
CHV Audit Training - Course 3
A Complete Guide to the New 2012 Yellow Book
Nonprofit Accounting and Financial Reporting
Governmental Accounting Update
Ethics and Professional Conduct for Kansas CPAs
Tax Law Update & Ethics 2012

2013

2013 GAQC Required Annual Update
Navigating the New AU-C 600 Group Audit Rules
Governmental Update
2013 Tax Seminar
Governmental Accounting, Financial Reporting and Other Topics
Not-for-Profit Accounting, Financial Reporting and Other Topics

2014

Single Audits of Governmental Entities
Tax Procedures, Program Updates and Tax Law Emphases
Audits of 401(k) Plans

*CPE = Continuing Professional Education

*GAS = Government Auditing Standards



MICHAEL D. KEENAN, CPA
Engagement Senior Manager
Cochran Head Vick & Co., P.C.

Michael D. Keenan, CPA, serves as CHV's Engagement Senior Manager and Single Audit Specialist. Mr. Keenan graduated from the University of North Carolina, Asheville in 1990 with a B.S. in Accounting. He has worked in public accounting since 1990 and is licensed as a Certified Public Accountant in the States of Missouri, Kansas and North Carolina. He is a member of the Government Finance Officers Association Special Review Committee, Government Finance Officers Association of Missouri, and the Eastern Kansas Government Finance Officers Association.

Cross-section of Professional Experience

- Audit of the City of Branson, Missouri
- Audit of the City of Blue Springs, Missouri
- Audit of the City of Gladstone, Missouri
- Audit of the City of Independence, Missouri
- Audit of the City of Joplin, Missouri
- Audit of the City of St. Joseph, Missouri
- Audit of the City of Warsaw, Missouri
- Audit of The Police Department of Kansas City, Missouri
- Audit of the City of Leawood, Kansas
- Audit of the City of Lenexa, Kansas
- Audit of Cass County, Missouri
- Audit of Clay County, Missouri
- Audit of Leavenworth County, Kansas
- Audit of Shawnee County, Kansas
- Audit of Mid-Continent Public Library
- Audit of the University of Kansas Center for Research
- Trails Regional Library, Warrensburg, Missouri
- Audit of the Kansas Lottery Commission
- Audit of the Johnson County Community Health Services
- Audit of the Economic Development Corporation of Kansas City, Missouri
- Audit of Jackson County, Missouri's COMBAT Fund
- Audit of Mid-America Regional Council
- Member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program

MICHAEL D. KEENAN, CPA
Engagement Senior Manager
Cochran Head Vick & Co., P.C.

Continuing Education-

	2012	2013	2014
*CPE total:	63	46	47
*GAS total:	49	33	43

List of Classes: Michael D. Keenan, CPA

2012

Understanding HUD Audit and Reporting Issues
Applying A-133 to Nonprofit and Governmental Organizations
CHV Auditing – Course 1
CHV Auditing – Course 2
Annual Governmental GAAP Update
Nonprofit Accounting and Financial Reporting
Governmental Accounting Update
Key GASB Issues – 61, 63, 65, 67 and 68
Ethics and Professional Conduct for Kansas CPAs

2013

Key GASB Updates – PRESENTER
2013 GAQC Required Annual Update Webcast
2013 GAQC Required Annual Update Webcast
Annual Governmental GAAP Update
Network Nonprofit Report
Federal Tax Updates & Ethics
Governmental Accounting, Financial Reporting and Other Topics
Not-for-Profit Accounting, Financial Reporting and Other Topics
Audits of Group Financial Statements
Ethical Obligations of CPAs

2014

Single Audits of Governmental Entities
Ethical Obligations of CPAs
Government Auditing Standards: Yellow Book
Audits of State and Local Governments

*CPE = Continuing Professional Education

*GAS = Government Auditing Standards



RODNEY POTTER
Senior Associate
Cochran Head Vick & Co., P.C.

Rodney Potter serves as CHV's Senior Associate. Mr. Potter graduated from Missouri Western State University in 1996 with a Bachelor's Degree in Business Administration with an Accounting major. Mr. Potter has over six (6) years of experience in public accounting with a primary emphasis in auditing and tax.

Cross-section of Professional Experience

- Audit of Progressive Community Services
- Audit of St. Joseph Area Chamber of Commerce
- Audit of St. Joseph Downtown Partnership
- Audit of St. Joseph Regional Port Authority
- Audit of St. Joseph Public Library
- Audit of St. Joseph Public Library Foundation
- Audit of NoCoMo Industries, Inc.
- Audit of Sheet Metal Workers Local Union No. 2, Silgan Production Unit Pension Fund
- Audit of Specialty Industries of St. Joseph, Inc.
- Directors' Examinations of various financial institutions
- Numerous Audits while working for another CPA firm

**Rodney Potter
Senior Associate
Cochran Head Vick & Co., P.C.**

Continuing Education-

	2012	2013	2014
*CPE total:	69	45.5	30
*GAS total:	49	19	12

List of Classes: Rodney Potter

2012

Understanding HUD Audit and Reporting Issues for 2011 Audits
Applying A-133 to Nonprofit and Governmental Organizations
CHV Audit Training – Course 1
CHV Audit Training – Course 2
CHV Audit Training – Course 3
Nonprofit Accounting and Financial Reporting
Governmental Accounting Update
Issues in Nonprofit Accounting and Related Issues
Key GASB Issues – 61, 63, 65, 67 and 68

2013

The Affordable Care Act: Recent Updates
Network Nonprofit Report
Federal Tax Update & Ethics
Governmental Accounting, Financial Reporting and Other Topics
Not-for-Profit Accounting, Financial Reporting and Other Topics
Audits of Group Financial Statements
Ethical Obligations of CPAs
Auditing Employee Benefit Plans

2014

Single Audits of Governmental Entities
Building Your Professional Network
CPE Network Nonprofit Accounting Reports
Audits of 401(k) Plans

*CPE = Continuing Professional Education
*GAS = Government Auditing Standards



MELISSA LIGHTNER
Staff Associate
Cochran Head Vick & Co., P.C.

Melissa Lightner serves as CHV's Staff Associate. Ms. Lightner is a first year auditor. She graduated in May of 2012 with a Bachelor of Science in Accounting and in 2013 received her Master's in Accounting, both from the University of Kansas.

Cross-section of Professional Experience

- Audit of Cass County, Missouri
- Audit of the City of Joplin, Missouri
- Audit of Shawnee County, Kansas
- Audit of the University of Kansas Center for Research, Inc.
- Audit of Homes Association of Kansas City
- Audit of Briarcliff Development

**Melissa Lightner
Staff Associate
Cochran Head Vick & Co., P.C.**

Continuing Education-

2014

*CPE total: 37

*GAS total: 27

List of Classes: Melissa Lightner

2014

Building Your Professional Network
CPE Network Nonprofit Accounting Reports
Audits of State and Local Governments
Single Audits of Governmental Entities

*CPE = Continuing Professional Education
*GAS = Government Auditing Standards



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

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:**

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)	

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

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.

**Vendor
Information:**

Kerber, Eck & Braeckel LLP	Richard R. Gratza CPA
Company Name	Authorized Agent (Print)
One South Memorial Dr #950	<i>Richard R. Gratza</i>
Address	Signature
St. Louis, MO 63102-2439	Partner
City/State/Zip Code	Title
314.231.6232	12.05.2014 43.0352985
Telephone #	Date Tax ID #
rickg@kebcpa.com	314.880.9307
E-mail	Fax #

PROPOSED FEES

We at KEB are keenly aware of the need to control professional fees. In minimizing our fee, we have taken into consideration that we will be working with your personnel and that they will provide assistance such as the preparation of work papers, typing of confirmations, pulling documents, etc.

Our proposed fee for the audit is summarized as follows:

Audit	Hours	Discounted Hourly Rate *	
Lead Engagement Partner	100	\$ 165	\$ 16,500
Quality Control Partner	10	185	1,850
In-charge Auditor	200	95	19,000
Staff	200	75	15,000
Clerical	6	55	<u>330</u>
Engagement Total			<u>\$ 52,680</u>

* Discounted at 75% of our standard hourly rates.

Estimated fees are based on the assumption that there will be no significant changes to the County's operations during the contract period and we do not encounter extraordinary circumstances that would cause a material extension of normal audit procedures as contemplated in this proposal. Extraordinary circumstances are defined as destruction or disappearance of records, discovery of fraud, issuance of significant new auditing or accounting standards, requested work papers not available during scheduled fieldwork, or similar situations beyond our control or knowledge. In such circumstances, it may be necessary for us to revise our quoted fees as outlined in this proposal. In addition, our proposed fee is based on our assumption that no more than one major federal program will be required to be audited in accordance with OMB Circular A-133.

Our fees are also based upon a continuing relationship with your personnel. We encourage clients to ask questions concerning accounting, payroll tax, grant compliance, and other issues as they arise. **We do not charge for routine questions** and consider this part of our client service included in our fees. If you do need assistance with a difficult accounting question, a new accounting principle, assistance with the Internal Revenue Service, or other issues that will require more thorough analysis and research, additional time for such analysis and research would be billed. However, we would obtain your agreement to perform any additional work prior to incurring additional significant time and effort.



Should you require any additional consultations, special projects, etc., our hourly professional rates are as follows:

Partner	\$ 220
Manager	150
In-charge	125
Staff	95

SUMMARY

We have included additional information which you may want to review in evaluating our qualifications. If you have any questions or suggestions that you would like to raise, please do not hesitate to call. We appreciate having this opportunity to work with you.



Professional Resume of Richard R. Gratza CPA, Partner**Professional Background**

Rick is an audit and consulting partner specializing in audits of governmental and not-for-profit organizations with annual budgets of up to \$750 million. Rick will be responsible for the audit of the financial statements including the compliance audit as required by the Single Audit Act Amendments of 1996 and the provisions of OMB Circular A-133.

Rick has assisted governmental clients in the preparation of financial statements that receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting. Rick has been a frequent speaker at events sponsored by Missouri Association of School Business Officials.



Rick's recent governmental client engagements include St. Louis County, City of Wright City, Ritenour School District, City of Ballwin, Zoo Museum District, City of Fenton, Francis Howell School District, Warren County School District, St. Louis County Library, Hazelwood School District, Locust Business District, and South Grand Community Improvement District. Prior to his career with KEB, Rick worked for the Missouri State Auditors' Office where he primarily focused on financial and compliance audits of local governments.

Education and Certifications

Rick graduated from Southwest Missouri State University in 1996 with a Bachelor of Science degree in Accounting. Rick received his CPA certificate (number 20173) in 1998 and is licensed to practice in the States of Missouri and Illinois.

Memberships and Affiliations

- *Member, American Institute of Certified Public Accountants*
- *Past Chairman of School Audit Committee, Missouri Society of Certified Public Accountants*
- *Special Review Committee, Government Finance Officers Association*
- *Finance Council, St. Vincent De Paul, Dutzow, Missouri*



Continuing Professional Education of Richard R. Gratza CPA, Partner

<u>Seminar / Conference</u>	<u>Attended</u>
AICPA GAQC Annual Update	2014
MSCPA School Audit Conference	2014
MSCPA Governmental Accounting Conference	2014
MSCPA Ethics Fulfillment! Governmental Accounting Conference Ethics	2014
AICPA Uniform Guidance for Federal Awards: The New Cost Principles, Time and Effort Reporting, Procurement	2014
GFOA Ethics in the Workplace	2014
AICPA GAQC Uniform Guidance	2014
HFMA Specialized Knowledge and Applications	2013
HFMA Medicare Cost Reporting Essentials	2013
MSCPA School Audit Conference	2013
AICPA How to Avoid Common Audit Quality Issues: Compliance Audits, Governmental Audits, and Not-for-Profit Audits	2013
KEB-sponsored Non-profits in Treacherous Waters	2013
KEB-sponsored Audit Work Papers: Documenting Fieldwork	2013
MoASB Support Conference	2013
AICPA OMB Compliance Supplement and Proposed Single Audit Reforms	2013
MSCPA Ethics Update	2013
AICPA Guides for State & Local Governments, Not-for-Profits & Yellow Book/Circular A-133 Audits: What to Expect for Clarity, Auditor Report Changes	2013
KAM-sponsored event	2012
AICPA GAQC Required Annual Update	2012
GFOA Finance Officers as Ethical Role Models	2012
MSCPA School Audit Conference	2012
KEB-sponsored Efficient Small Business Audits	2012
KEB-sponsored Advanced Issues in Compilation, Review & Accounting Services	2012
Dale Carnegie High Impact Presentations	2012
MSCPA Current Issues in Accounting & Auditing: An Annual Update	2012
MSCPA Compilation and Review Guide and Update	2012
MSCPA Accounting and Reporting for Not-For-Profits: Avoiding Headaches and Heartaches	2012
MSCPA Ethical Considerations for CPAs	2012



Professional Resume of Brian J. Wuertz CPA, Partner**Professional Background**

Brian is the Partner-in-charge of our St. Louis office. He has dedicated a major portion of his public accounting career serving governmental organizations. Brian has assisted governmental clients in the preparation of financial statements that receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials (ASBO) Certificate of Excellence in Financial Reporting.



He is currently the partner in charge of the audits for Rockwood School District, Lindbergh Schools, Maplewood-Richmond Heights School District, Parkway School District, School District of Clayton, and School District of Riverview Gardens.

Education and Certifications

Brian graduated from McKendree College in 1986 with a Bachelor of Business Administration degree in Accounting. He received his CPA certificate (number 16419) in 1989 and is licensed to practice in the States of Missouri and Illinois.

Memberships and Affiliations

- *Member, American Institute of Certified Public Accountants*
- *Member, Missouri Society of Certified Public Accountants*
- *Member, Illinois Society of Certified Public Accountants*
- *Board of Directors, Construction Financial Management Association – St. Louis Chapter*
- *Board of Directors, Black Sheep Foundation*
- *Treasurer, Columbia Khoury League*

Continuing Professional Education

Brian attends the Missouri Society of Certified Public Accountants Governmental Accounting and School Audit Conferences annually. He has been a speaker at the Missouri Association of School Business Officials annual conference and other MoASBO-sponsored events. He has met the continuing professional education requirements mandated by the "Yellow Book" and is qualified to perform audits under Government Auditing Standards.



Continuing Professional Education of Brian J. Wuertz CPA, Partner

<u>Seminar / Conference</u>	<u>Attended</u>
MSCPA School Audit Conference	2014
KEB-sponsored An Annual Update for Accountants and Auditors	2014
MSCPA Analyzing Financial Statements	2014
MSCPA Ethical Considerations for CPAs	2014
KEB-sponsored Non-profits in Treacherous Waters	2013
KEB-sponsored Financial Reporting Framework	2013
KEB-sponsored Audit Work Papers: Documenting Fieldwork	2013
Surgent McCoy A&A Year in Review: Exploring the Latest Issues & Challenges Facing CPAs	2013
Surgent McCoy OMB A-133 From A to Z	2013
Surgent McCoy Ethical Considerations for CPAs	2013
Surgent McCoy Annual Accounting & Auditing Update	2013
KEB-sponsored audit meeting	2012
MSCPA School Audit Conference	2012
MSCPA Governmental Accounting Conference	2012
AICPA National Construction Industry Conference	2012
MSCPA Ethical Considerations for CPAs	2012



Professional Resume of Bo V. Thomas CPA, In-charge Auditor**Professional Background**

Bo is a senior accountant with over six years of experience specializing in audits of local governments, not-for-profits, and pension plans. He is responsible for detail working paper preparation and review and communication with management and the partner in charge.

He is currently the in-charge accountant on St. Louis County, St. Louis County Library, Hazelwood School District, and Partnership for Downtown St. Louis. Bo has also served as in-charge for several examinations of projected financial statements for water and electric utilities in connection with an application to the Illinois Commerce Commission (ICC) for a change in rates.

**Education and Certifications**

Bo graduated from University of Southern Indiana in 2008 with a Bachelor of Science degree in Accounting. He received his CPA certificate (number 2011039454) in 2010 and is licensed to practice in the State of Missouri.

Memberships and Affiliations

- *Member*, American Institute of Certified Public Accountants
- *Member*, Missouri Society of Certified Public Accountants
- *Member*, Illinois CPA Society

Continuing Professional Education

Bo has met the continuing professional education requirements mandated by the "Yellow Book" and is qualified to perform audits under Government Auditing Standards. Bo attends the MSCPA's annual Governmental Accounting and School Audit Conferences.



Continuing Professional Education of Bo V. Thomas CPA, In-charge Auditor

<u>Seminar / Conference</u>	<u>Attended</u>
MSCPA Employee Benefit Plans Conference	2014
MSCPA School Audit Conference	2014
MSCPA Governmental Accounting Conference	2014
KEB-sponsored Accounting Update	2014
KEB-sponsored audit roundtable	2013
Dale Carnegie Skills for Success	
MSCPA School Audit Conference	2013
MSCPA Governmental Accounting Conference	2013
MSCPA Ethics Fulfillment! Governmental Accounting Conference Ethics	2013
Thomson Reuters Performing Efficient Audits of Employee Benefits	2013
KEB-sponsored Non-profits in Treacherous Waters	2013
KEB-sponsored Financial Reporting Framework	2013
KEB-sponsored Audit Work Papers: Documenting Fieldwork	2013
KEB-sponsored audit meeting	2013
Thomson Reuters OMB Circular A-133: The Single Audit	2012
KEB-sponsored audit meeting	2012
MSCPA Employee Benefit Plans Conference	2012
MSCPA School Audit Conference	2012
KEB-sponsored Annual Update for Accountants and Auditors	2012
KEB-sponsored Efficient Small Business Audits	2012
KEB-sponsored Advanced Issues in Compilation, Review & Accounting Services	2012
AICPA Internal Controls Deficiencies: Assessment & Reporting Under SAS 115	2012



REFERENCES

Government audit clients served by the **St. Louis** office of KEB during the last five years

Client Name Client Address	Contact Person Title Telephone Number	Type of Institution Type of Work Years of Service
Zoo Museum District 7377 Forsyth Boulevard #550 Clayton, MO 63105	J. Patrick Dougherty Executive Director 314.862.4222	Special Purpose Government Financial statement audit, consulting, and agreed-upon procedures
City of Ballwin 14811 Manchester Road Ballwin, MO 63011	Denise Keller Finance Director 636.227.2007	Municipal Government Financial statement and A-133 compliance audits 3 years
City of Wright City 203 Veterans Memorial Parkway Wright City, MO 63390	Ms. Karen Gironde Treasurer/Economic Developer 636.745.3101	Municipal Government Financial statement audit and water and sewer utility 3 years
St. Louis County 41 South Central Avenue St. Louis, MO 63105	David Makarawicz County Auditor 314.615.5491	County Government CAFR and A-133 compliance audits 3 years
Ste. Genevieve County 55 South Third Street, Room 4 Ste. Genevieve, MO 63670	Linda Wagner City Administrator 473.883.2333	County Government Special attest engagement - Chapter 100 bonds 2 years
East-West Gateway Council of Governments One South Memorial Drive #1600 St. Louis, MO 63102	Ms. Royce Bauer Director of Administration 314.421.4220	Political subdivision of Illinois and Missouri Financial statement and A-133 compliance audits 2 years
St. Louis County Library 1640 South Lindbergh Boulevard St. Louis, MO 63131	Kristopher Mooney Finance Manager 314.994.3300	Public Library System Financial statement audit 4 years
Regional Arts Commission 6128 Delmar Boulevard St. Louis, MO 63112	Ms. Jill McGuire Executive Director 314.863.5811	Special Purpose Government Financial statement audit 20+ years
South Grand Community Improvement District 3611 Juanita Street #2E St. Louis, MO 63116	Ms. Rachel Witt Executive Director 314.772.5750	Special Purpose Government Financial statement audit 1 year
Locust Business District 3150 Locust Street, #200 St. Louis, MO 63103	Mr. Barry Addelstein Treasurer 314.652.2220	Special Purpose Government Financial statement audit 5+ years
Rockwood School District 111 East North Street Eureka, MO 63025-1229	Mr. Dan Steinbruegge Director of Finance 636.938.2220	School District CAFR and A-133 compliance audits 40 years



REFERENCES

Government audit clients served by the **St. Louis** office of KEB during the last five years

Client Name Client Address	Contact Person Title Telephone Number	Type of Institution Type of Work Years of Service
Parkway School District 455 North Woods Mill Road Chesterfield, MO 63017	Ms. Maureen Dennis Director of Finance 314.415.8060	School District CAFR and A-133 compliance audits 10 years
Francis Howell School District 4545 Central School Road St. Charles, MO 63304-7113	Ms. Cindy Reilmann Director of Finance 636.851.6490	School District Financial statement and A-133 compliance audits 6 years
School District of Clayton #2 Mark Twain Circle Clayton, MO 63105	Ms. Mary Jo Gruber Chief Financial Officer 314.854.6024	School District Financial statement and A-133 compliance audits 10+ years
Hazelwood School District 15955 New Halls Ferry Road St. Louis, MO 63031	Ms. Margaret Koenig CPA Director of Accounting & Finance 314.953.5017	School District Financial statement and A-133 compliance audits 5 years
Lindbergh Schools 4900 South Lindbergh Boulevard St. Louis, MO 63126	Ms. Kathryn Wood Director of Accounts 314.729.2480	School District Financial statement and A-133 compliance audits 3 years
Maplewood-Richmond Heights School District 7539 Manchester Road St. Louis, MO 63143	Mr. Carlton Brooks Chief Financial Officer 314.644.4400	School District Financial statement and A-133 compliance audits 5 years
Warren County R-III School District 302 Kuhl Avenue Warrenton, MO 63383	Mr. Tony Chance Chief Financial Officer 636.456.6901	School District Financial statement and A-133 compliance audits 5 years
Carterville Unit No. 5 Schools 306 Virginia Avenue Carterville, IL 62918	Mr. Robert Prusator Superintendent 618.985.4826	School District Financial statement and A-133 compliance audits 2 years
Ritenour School District 2420 Woodson Road St. Louis, MO 63114	Mr. Doug Baum Chief Financial Officer 314.493.6010 ext. 8115	School District Financial statement and A-133 compliance audits 6 years
Ferguson-Florissant School District 1005 Waterford Drive Florissant, MO 63033-3694	Ms. Laura Modrusic Chief Financial Officer 314.506.9013	School District Financial statement and A-133 compliance audits 5 years





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

Request for Proposal: **AUDITING SERVICES FISCAL YEAR** **Date Issued:** **8-26-14**
2014

PROPOSALS SHALL BE ACCEPTED UNTIL: **TUESDAY, SEPTEMBER 23, 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:**

SAMPLE ENVELOPE

<i>VENDOR NAME</i>	
<i>VENDOR ADDRESS</i>	
<i>CONTACT NUMBER</i>	DEPARTMENT OF THE COUNTY CLERK
	JEFFERSON COUNTY MISSOURI
	729 MAPLE ST / PO BOX 100
	HILLSBORO MO 63050-0100
SEALED PROPOSAL: (PROPOSAL NAME)	

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

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.

Maloney, Wright & Robbins, CPAs

Linus M. Barnfield, CPA

Company Name

150 Westmount Drive

Authorized Agent (Print)

Linus M. Barnfield

Address

Farmington, MO 63640

Signature

Partner

**Vendor
Information:**

City/State/Zip Code

(573) 756-6656

Title

November 25, 2014

43-0987432

Telephone #

linus.barnfield@mwrpcas.com

Date

Tax ID #

(573) 756-5786

E-mail

Fax #

ATTACHMENT A

SERVICE TEAM

Professional Audit Staff (Continued)

Ellen E. Christopher

A.A. in Accounting – Jefferson College – 2003

Years in Public Accounting Practice – 10

Years in Auditing Practice – 10

Years in Governmental Auditing – 10

Number of Continuing Education Hours for the Past Three Years – 151

Continuing Education Hours in Governmental Auditing for the Past Three Years – 60

All of our professional staff has had experience in auditing non-profit, state and federally assisted organizations. Our memberships in professional organizations include the following:

1. American Institute of Certified Public Accountants
2. Missouri Society of Certified Public Accountants
3. Government Audit Quality Center
4. Employee Benefit Plan Audit Quality Center
5. Private Companies Practice Section (PCPS)

ATTACHMENT D

PROFESSIONAL FEES

JEFFERSON COUNTY, MISSOURI

AUDIT PROPOSAL – COST DATA

Audit Fee

We are very interested in establishing a mutually rewarding, long-term relationship with Jefferson County, Missouri. As such, we are prepared to offer the following fees:

<u>Years Ending December 31,</u>	<u>Audit Fee</u>
2014	\$28,575
2015	\$29,425
2016	\$30,225

<u>Years Ending December 31,</u>	<u>Fee per additional major program</u>
2014	\$2,900
2015	\$2,900
2016	\$3,300

The audit fee includes the audit of one major program as part of the single audit. For 2014, a fee of \$2,900 will be charged for each additional program required to be audited. Travel costs are included in the above fees for each individual year. The planning, fieldwork, and report writing will be conducted by Staff Auditor Ellen Christopher, Senior Auditor Tammy Baranovic, and Audit Manager Lori Crump. Audit Partner Linus Barnfield will provide a supervisory role during the course of the engagement. The audit hours are typically split between the staff, senior, and management positions. The hourly rates for audit work are as follows:

Audit Partner	\$135
Audit Manager	\$100
Senior Audit Staff	\$75
Junior Audit Staff	\$65



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

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

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:**

SAMPLE ENVELOPE

VENDOR NAME

VENDOR ADDRESS

CONTACT NUMBER

DEPARTMENT OF THE COUNTY CLERK

JEFFERSON COUNTY MISSOURI

729 MAPLE ST / PO BOX 100

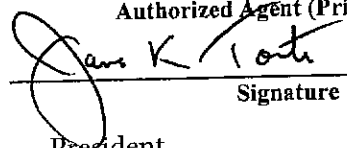
HILLSBORO MO 63050-0100

SEALED PROPOSAL: (PROPOSAL NAME)

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

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.

**Vendor
Information:**

Schowalter & Jabouri, P.C.	James K. Torti, CPA, CFE, CGMA
Company Name	Authorized Agent (Print)
11878 Gravois Road	
Address	Signature
St. Louis, Missouri 63127	President
City/State/Zip Code	Title
(314) 849-4999	12/9/14
Telephone #	Date
jtorti@sjcpa.com	43-1188822
E-mail	Tax ID #
	(314) 849-3486
	Fax #

CLIENT AFFILIATIONS

Schowalter & Jabouri, P.C. is a full-service certified public accounting firm with experience in all areas of accounting, auditing, tax, litigation support, management consulting and computer applications. Our professionals have extensive experience in auditing governmental and not-for-profit entities. Our clientele include governmental and not-for-profit entities, including municipalities, counties, health and welfare agencies, fire protection districts, library districts, solid waste management districts, and school districts. We provide our clients with services including, among other services, financial statement audits, single audits, assistance with new accounting pronouncements implementation, reviews and compilations, preparation of monthly internal financial statements, due diligence procedures, income tax compliance, planning and representation, and litigation support.



Our firm has accounting and consulting personnel who are experienced in the auditing and accounting requirements of governmental bodies, agencies, and related funded governmental projects. The majority of our audit personnel are involved with governmental and not-for-profit engagements. This area of our practice has become a significant area of concentration.

We have been very pleased with our current and past affiliations in serving governmental audit clients. As indicated below, we have enjoyed long-term associations with numerous governmental-type clients who retain our firm.

We currently conduct audits and provide other professional services to numerous governmental entities similar to and including the County of Jefferson, Missouri. The engagements that are most similar to the engagement described in the request for proposal are as follows:

Entity	Dates	Contact	Shareholder/ Manager	Scope of Work
City of Saint Charles, Missouri +	8 Years 2006 - 2013	Ms. Kelly Vaughn (636) 949-3208	James K. Torti Karen A. Lenk	A
City of St. Peters, Missouri +	8 Years 2007 - 2014	Ms. Beth French (636) 477-6600	James K. Torti Karen A. Lenk	A
City of Des Peres, Missouri +	5 Years 2010 - 2014	Ms. Tracy Hansen (314) 835-6113	James K. Torti Christina R. Jacquin	B
City of Brentwood, Missouri +	3 Years 2012 - 2014	Ms. Gina Jarvis (314) 963-8606	James K. Torti Karen A. Lenk	A
City of Maplewood, Missouri +	8 Years 2007 - 2014	Mr. Martin J. Corcoran (314) 645-3600	James K. Torti Karen A. Lenk	C
The County of Jefferson, Missouri	14 Years 2000 - 2013	Ms. Dorothy Stafford (636) 797-5583	James K. Torti Karen A. Lenk	A
City of De Soto, Missouri	22 Years 1993 - 2014	Mr. David Dews (636) 586-3326	James K. Torti Christina R. Jacquin	A
Town of Norwood Court, Missouri	15 Years 2000 - 2014	Mr. Dale Carroll (314) 344-5000	James K. Torti Karen A. Lenk	B

CLIENT AFFILIATIONS (CONTINUED)

In addition to these clients most similar to your entity, we also provide professional services to numerous clients that have similar requirements as the County of Jefferson, Missouri. A sample is as follows:

	Dates	Scope of Work
Kirkwood Public Library	9 Years 2006- 2014	B
Special School District of St. Louis County	15 Years 2000 - 2014	A
Kirkwood School District	17 Years 1998 - 2014	A
Pattonville School District	17 Years 1998 - 2014	A
Edwardsville School District	19 Years 1996 - 2014	A
University City School District	24 Years 1991 - 2014	C

+ Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA and/or ASBO International.

- A - Audit performed in accordance with generally accepted accounting principles and auditing standards, under the GASB 34 reporting model the standards set forth in the *General Accounting Officer (GAO), Government Auditing Standards* and U.S. Office of Management and Budget (OMB) *Circular A-133*.
- B - Audit performed in accordance with generally accepted accounting principles and auditing standards, under the GASB 34 reporting model the standards set forth in the *General Accounting Officer (GAO) and Government Auditing Standards*.
- C - Year-end closing entries and preparation of Comprehensive Annual Financial Report (CAFR) and all workpapers to provide to City's independent auditors.

Our experience with the aforementioned clients over the years has given us exposure to the government-wide and fund financial statements components as follows:

Statement of Net Assets

- A) Governmental Activities
- B) Business-Type Activities
- C) Discretely Presented Component Units

Statement of Activities

- A) Governmental Activities
- B) Business-Type Activities
- C) Discretely Presented Component Units

CLIENT AFFILIATIONS (CONTINUED)

General and Operating Funds
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Proprietary Funds
Fiduciary Funds
Internal Service Funds

We currently perform audits on governmental entities that provide, among others, the following services: library, public safety, public works, public improvements, public education, electric, water and sewer, residential trash collection, recreation, community development, health, planning and zoning, and general administration services.

Each of the governmental entities listed above fall under stringent auditing and reporting standards, and as applicable in each case, we performed our audit in accordance with generally accepted auditing standards and all reporting and auditing standards as required by *Governmental Auditing Standards*, and as applicable, the Single Audit Act and the provisions of OMB Circular A-133.

We have been long-time members of the Government Finance Officers Association ("GFOA") and as such are very familiar with the requirements of the Certificate of Achievement for Excellence in Financial Reporting. Over the years, we have had the chance to assist in the preparation and review of numerous such reports qualifying for this high recognition. We have all the current material detailing what is required in order to achieve a certificate of achievement for excellence in financial reporting. As periodic changes in requirements are made and the certificate is valid for only one year, we maintain a current understanding of what the additional reporting requirements, such as various statistical tables, supplementary schedules, component unit financial reports, etc., are necessary to achieve such a certificate. We have assisted the following clients in receiving the Certificate of Excellence in Financial Reporting awarded by the Government Finance Officers Association and the Association of School Business Officials International:



City of St. Charles, Missouri (GFOA Certificate)
City of St. Peters, Missouri (GFOA Certificate)
City of Kirkwood, Missouri (GFOA Certificate)
City of Maplewood, Missouri (GFOA Certificate)
City of Lake Saint Louis, Missouri (GFOA Certificate)
City of Brentwood, Missouri (GFOA Certificate)
City of Des Peres, Missouri (GFOA Certificate)
City of University City, Missouri (GFOA Certificate)
Parkway School District, (GFOA and ASBO Certificate)

YOUR TEAM

We have selected a highly qualified group of professionals to serve the County of Jefferson, Missouri and are confident that their collective experience in delivering auditing services for the County will be extremely valuable in fulfilling your requirements. This engagement will be effectively managed by these professionals. Each of these individuals are licensed to practice as a CPA in the State of Missouri and have had substantial experience with auditing entities similar to the County of Jefferson, Missouri. They have been involved in a supervisory role in the engagements previously listed. You have our assurance that the quality of the staff assigned to this engagement will remain consistent throughout. The quality of our firm and the individuals within the firm is evident by our client retention rate and by the results of our previous eight peer reviews, where we have received the highest quality report possible with no letter of comment.

YOUR TEAM (CONTINUED)



James K. Torti, CPA, CFE, CGMA
Audit Practice Shareholder



James K. Torti, CPA, CFE, CGMA is a shareholder and President of Schowalter & Jabouri, P.C., one of St. Louis's top twenty (20) accounting and consulting firms and serves as the leader of the firm's Assurance Services Practice.

Mr. Torti is a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE) and a Chartered Global Management Accountant (CGMA) with over thirty years of experience in audit, tax, compliance, assessment and strategy engagements. Mr. Torti is experienced in leading internal and external audit engagements for private, governmental and non-profit sector organizations and has worked with clients ranging from small local organizations and private companies to large multi-

national corporations.

During his tenure with the firm, Mr. Torti has worked in all areas of accounting and auditing, taxation, management consulting and quality control. In addition to his duties as President, he oversees the Assurance Services department at Schowalter & Jabouri, P.C. where he provides high quality audit, compliance and assessment services to privately held companies, governmental and nonprofit organizations, municipalities, manufacturing and distribution entities and employee benefit plans.

Mr. Torti was employed by Schowalter & Jabouri, P.C. on a part-time basis prior to his graduation from college. Upon graduation, he joined the firm as a full-time staff accountant. He received his CPA certification in 1980. In 1984, Mr. Torti was admitted as a shareholder of the firm. In 2003, Mr. Torti was awarded the designation of CFE. This designation was awarded after Mr. Torti met a stringent set of criteria. In 2013, Mr. Torti was awarded the designation of CGMA, acknowledging his dedication and commitment to management accounting.

Mr. Torti has provided and presented training over the past twenty-five years to various organizations including the Missouri Society of Certified Public Accountants "School Audit Seminar," the Governmental Accounting and Auditing Conferences and the Missouri Association of School Business Officials Conference, as well as various governing boards on topics including governmental auditing and accounting as well as specific technical subjects.

Mr. Torti is a graduate of the University of Missouri - St. Louis with a Bachelor of Science degree in Accounting. He is a member of the American Institute of Certified Public Accountants (AICPA), the Missouri Society of Certified Public Accountants (MSCPA), the Illinois CPA Society (ICPAS), Governmental Finance Officers Association (GFOA) at the national and local level, and the Association of Certified Fraud Examiners (ACFE) at the national and local level. He has served on various committees for the MSCPA including the School Audit Committee, the Technical Standards Review Committee and the Governmental Accounting and Audit Committee.

YOUR TEAM (CONTINUED)



Karen A. Lenk, CPA, CFE
Senior Audit Manager



Karen A. Lenk, CPA, CFE, is a senior audit manager of Schowalter & Jabouri, P.C. Ms. Lenk has experience in various aspects of accounting and auditing with organizations, such as: School districts, Municipalities, Counties, Nonprofit organizations and State agencies. She has assisted numerous clients in receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

Ms. Lenk graduated from the University of Missouri-Columbia with a Bachelor of Science degree in Accounting. She received her CPA certificate and license in 2001.

Upon graduation, Ms. Lenk accepted a position as a staff auditor at the Missouri State Auditor's office. During her tenure with the auditor's office she performed a variety of services to governmental agencies, county governments and municipalities of all sizes. Her experience with the auditor's office includes examining and evaluating internal controls, preparing audit plans and developing audit procedures, preparing and presenting reports, supervising audit site teams and other related functions. In June 2002, she left as a senior auditor to join the firm of Schowalter & Jabouri, P.C. as a manager in the audit department.

In July 2006, the Association of Certified Fraud Examiners awarded Ms. Lenk the designation of Certified Fraud Examiner ("CFE"). This designation was awarded after Ms. Lenk met a stringent set of criteria. Ms. Lenk has served on the Board of Directors of the Association of Certified Fraud Examiners, Greater St. Louis Area Chapter.

Ms. Lenk is a member of the American Institute of Certified Public Accountants, Missouri Society of Certified Public Accountants, Government Finance Officers Association and the Association of Certified Fraud Examiners. She served as the Secretary for the Greater St. Louis Area Chapter of the ACFE Board of Directors from July 2007 – June 2009 and was a member of the Board of Directors from July 2012 – July 2014. She currently serves as the Chair of the Governmental committee of the Missouri Society of Certified Public Accountants and is a liaison to the Technical Issues Group. The Technical Issues Group responds to publicly issued exposure drafts of proposed accounting and auditing standards, rules and regulations issued by FASB, GASB, FASAB, SEC, AICPA (including those pertaining to ethics), OMB, GAO, PCAOB, IASB, COSO (as it applies to internal controls) and any other accounting and auditing standard setting bodies that have an impact on the practice of accountancy in Missouri.

YOUR TEAM (CONTINUED)



Christina R. Jacquin, CPA
Audit Supervisor



Christina R. Jacquin, CPA, is an audit supervisor at Schowalter & Jabouri, P.C. She graduated cum laude from Southeast Missouri State University in May 2008, with a Bachelor of Science degree in Business Administration, concentration in Accounting. She joined Schowalter & Jabouri, P.C. upon receiving her degree in May 2008.

Ms. Jacquin received her CPA license in 2009. She is current with Continuing Professional Education (CPE) requirements including Yellow Book CPE requirements. She has demonstrated adherence to our firm's philosophy and the professional requirements to perform audits in an objective manner, while remaining independent and free from

preconceived ideas.

Ms. Jacquin has a knowledge of generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), and generally accepted government auditing standards (GAGAS). She works with the Assurance Services team to conduct internal and external audit engagements for governmental, nonprofit, and public organizations and works with clients ranging from small and mid-sized organizations to large corporations.

Ms. Jacquin is highly proficient with a variety of computer applications including Microsoft Office Suite, ProSystem fx Engagement, and IDEA Data Analysis software.

Ms. Jacquin is a member of the American Institute of Certified Public Accountants (AICPA) and Missouri Society of Certified Public Accountants (MSCPA) and currently serves on the school audit committee of the MSCPA.

YOUR TEAM (CONTINUED)



Jennifer N. Jenkins, CPA
Senior Auditor



Jennifer N. Jenkins, CPA is a senior auditor in the Assurance Services practice at Schowalter & Jabouri, P.C. She graduated Magna Cum Laude from the University of Missouri-Columbia with a Master of Accountancy and a Bachelor of Science in Accounting.

Ms. Jenkins works with the Assurance Services team to conduct internal and external audit engagements for governmental, nonprofit, and public organizations and works with clients ranging from small and mid-sized organizations to large corporations.

Ms. Jenkins received her CPA license in 2011. She is current with Continuing Professional Education (CPE) requirements including Yellow Book CPE requirements. She has demonstrated adherence to our firm's philosophy and the professional requirements to perform audits in an objective manner, while remaining independent and free from preconceived ideas.

Prior to joining the Firm, Ms. Jenkins worked as an audit consultant for Metro's internal audit department. In this role Ms. Jenkins interacted with various levels of Metro's management and employees while she conducted operational and compliance audits to identify control and process weaknesses, document main control points, and provide evidential support for report recommendations.

Ms. Jenkins is proficient with a variety of computer applications including Microsoft Office Suite, ProSystem fx Engagement, and IDEA Data Analysis software.

Ms. Jenkins is a member of the American Institute of Certified Public Accountants (AICPA).

YOUR TEAM (CONTINUED)

Additionally, our Engagement team may call upon other firm staff to participate on this engagement. This will be based on specific engagement needs and staff skill set.

Our professionals strive to adopt our clients' cultures and integrate seamlessly into our clients' work environments. In addition to possessing excellent communication and people skills, our team represents a blend of internal and external audit experience. We invest in our professionals to deliver the timely, high quality, and cost-effective services that the County expects. The following points are illustrative of this investment:



- Our staff is required to obtain a minimum of 120 credit hours of continuing professional education ("CPE") over a three-year period and participate in the Firm's CPE programs relating to accounting and auditing issues.
- Our team actively participates in industry associations, standards-setting bodies, and professional organizations.
- As previously mentioned, our teams attend and participate in AICPA and various other training for Government and Nonprofit Organizations.

Our engagement team will work closely with the County's management and accounting team to complete this engagement.

FEES

Schwalter & Jabouri, P.C. is pleased to have this opportunity to propose on continuing to work with the County of Jefferson, Missouri. James K. Torti, CPA, CFE is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the County.

I. Audit Services

Our fee for the audit of your financial statements, all typing, printing and binding and all related meetings with County officials that may be needed to prepare and submit the report will be as follows:

	2014	2015	2016
Audit fee based on the modified cash basis of accounting	<u>\$32,000</u>	<u>\$32,750</u>	<u>\$33,500</u>

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The fees listed are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Examples of significant changes in audit scope or unexpected circumstances that would require an amendment to this engagement letter and agreement on a change in fees include, but are not limited to, the following:

- Unanticipated significant deterioration of the accounting records;
- Addition of new component units to the audit or reporting scope;
- Creation of significant new funds or activities (such as new debt) to audit;
- Addition of complex transactions in the audit period such as advance refunding of debt or other similar activities; and/or
- Significant difficulties encountered due to lack of accounting records, incomplete records or turnover in staff;
- Significant new audit requirements imposed by funding sources;
- Turnover in key positions within the County.

II. Non-Audit Services and Fees

In addition to the services provided under the scope of the audit as previously defined, upon the request of the County, we will be able to provide certain non-audit services as long as those services do not impair our independence 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. These non-audit services will be provided as time is available at a blended rate of \$85 per hour plus out-of-pocket expenses. These non-audit services are expected to be concentrated in the areas listed on pages 28 - 29.

In order for our firm to perform the non-audit services and not violate the independence professional standards, we must document the following:

- The rationale that the non-audit service does not involve us performing management functions or making management decisions.
- The rationale that the non-audit service does not result in our audit team auditing their own work in areas that are significant or material to the financial statement audit.

FEES (CONTINUED)

- That the non-audit service does not result in a reduction of audit scope or extend beyond a level appropriate had the services been done by a third party;
- That an understanding has been established with the County as to the objectives, scope of work, and non-audit service product or deliverables;
- That an understanding has been established with the County that County management is responsible for the non-audit service outcomes;
- That we have ensured that County management is in a position in fact and appearance to make an informed judgment on the results of the non-audit service;
- That we have ensured that County management has designated a management-level individual to be responsible and accountable for overseeing the non-audit service;
- That we have ensured that the County will monitor or has monitored performance of the non-audit service to ensure it meets their objectives;
- That we have ensured the County will make or has made all decisions that involve management functions and accepts full responsibility for the decisions; and
- That we have ensured the County will evaluate or has evaluated the adequacy of the services and any resulting findings.

Unless otherwise specified in a separate agreement, the County Auditor will be the management representatives responsible for meeting the above noted management responsibilities related to non-audit services. We have evaluated the qualifications of the County Auditor to oversee anticipated non-audit services and, based on our past involvement with this individual, we believe she is duly qualified to meet management's responsibilities. If we are engaged by the County, in the engagement letter you will acknowledge your understanding of the above noted management responsibilities related to nonaudit services and further acknowledge your agreement to comply with such required tasks.

Some of the expected assistance and training that is anticipated based on past experience is as follows:

- Assistance in drafting of the financial statements and footnotes
- Guidance in the requirements related to Management's Discussion and Analysis
- Assistance in reconciliation of beginning general ledger accounts
- Continuing requirements related to GASB 34 consisting of procedures pertaining to:
 - Assistance in the preparation of the Government Wide Financial Statements (required statements; Statement of Net Assets and Statement of Activities)
 - Revision to, review of, and assistance in writing the footnotes to the basic financial statements
 - Assistance in calculation of Major Funds
 - Assistance in calculation of Program and General Revenues
 - Assistance in calculation of Non-Major funds and preparation of the related combining schedules
 - Assistance in determination of components of net assets
 - Preparation and Review of budget to actual statements using the GASB 34 format
 - Miscellaneous procedures

FEES (CONTINUED)

- Assistance in determining and reporting the differences in the government-wide and the fund financial statements due to the difference in the basis of accounting and the measurement focus of each of the statements
- Assistance in determining the allocation of depreciation expense to each benefiting function
- Assistance in the preparation of schedule of expenditures of federal awards
- Assistance to the County in accounting for the NIDS and COPS Bonds including (as applicable):
 - Preparation of proposed adjusting journal entries to record the transactions
 - Draft of required footnote disclosures
- Additional procedures to compile information from various departments regarding amount of federal awards
- Assistance in documentation of internal control as required by auditing standards

It is currently anticipated that our audit procedures will be performed in essentially two phases. The first phase will consist of our planning and preliminary testing procedures at an interim period of time. Phase two will consist of the final fieldwork. This work will be performed in accordance with a mutually agreeable schedule. **The interim and final fieldwork will be performed without breaks so as to minimize disruption to the County.**

After reviewing the Request for Proposal, we do not anticipate any potential audit problems.

FEES (CONTINUED)

The following is an estimated outline of our work plan for conducting the audit listed by major segment:

Audit Focus	Estimated Hours	Shareholder	Manager/ In Charge	Staff
Audit planning, risk assessment, development of strategic audit plan and audit programs	24	x	x	
Field work – Execution – Account Analysis - review of schedules and documentation, testing and analytical review	189	x	x	x
General procedures, permanent file development, review minutes, etc.	16	x	x	x
Supervision and review	16	x	x	
Audit of grants in accordance with OMB Circular A-133	40		x	x
Report Results - Financial statements, reporting results under provisions of OMB Circular A-133 and reporting on internal control	40	x	x	

This audit plan may be adjusted during the audit based on the results of our audit procedures.

Other Services

Fees for any additional services requested (other than the expected assistance listed beginning on page 28) or for work provided that is outside the scope comprehended by this proposal will be estimated and provided before beginning projects of any significance. It has been our prior experience that we have not had any difficulty in reaching mutually satisfactory arrangements regarding fees for our services. These services are billed with a fixed fee or at reduced hourly rates.

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation by cash, check, or money order. Payments by credit card are subject to a 3.5% fee. The fees above are based on the anticipated number of hours (325 hours), which we estimate, will be required by the various levels of professional staff involved at reduced hourly rates. However, this is a fixed fee. Regardless of the hours spent, our audit fee will be as stated above. We may charge more; however, if there is a change in the scope of our procedures as discussed more fully above and below.

While this proposal is written for a three year period, it is subject to annual renewal upon the mutual agreement of Schowalter & Jabouri, P.C., and the County of Jefferson, Missouri.

FEES (CONTINUED)

We base this estimated fee on the assumption that unexpected circumstances will not be encountered and that all accounting records will be up-to-date, individual accounts will be reconciled and balanced, the general ledger will be closed on a timely basis after year-end and personnel will be available to provide clerical assistance such as typing confirmations, gathering vendor invoices, canceled checks, personnel files, client files and other documentation for our review. In addition, we understand that your personnel will have the primary responsibility for the preparation of the financial statements and will also prepare any requested schedules in support of financial data. We will provide assistance in the financial statement preparation. Should this not be the case and your organization requires additional assistance, this additional time and any related out-of-pocket expenses would be billed separately.

Certain circumstances may require additional procedures on our part and could lead to additional fees being charged. Some examples include a significant increase in operations, large capital projects, major new federal grants that require single audit compliance procedures, complex debt issues, assistance with account reconciliations, turnover in key positions within the organization and significant new accounting and auditing standards.

Fees for additional services outside the scope comprehended by this proposal or changes in circumstances as discussed above, will be estimated and provided before beginning projects of any significance. It has been our prior experience that we have not had any difficulty in reaching mutually satisfactory arrangements regarding fees for our services.

Reduced hourly rates of the professional staff for any additional services your Organization may request (other than those listed in Section II on pages 28 - 29) are:

Shareholder.....	\$155.00 per hour
Manager.....	\$130.00 per hour
Senior Accountant.....	\$100.00 per hour
Staff Accountant.....	\$ 85.00 per hour

Services listed in Section II on pages 28 - 29 will be invoiced at a blended rate of \$85 per hour.

We thank you for the opportunity to submit this proposal, and appreciate your consideration of it. If you have any comments or questions, or if we can assist you in any way in the interim, please do not hesitate to contact me.