

AUDITING SERVICES FISCAL YEAR 2018 12-4-2018	STOPP & VANHOY CPAS AND BUSINESS ADVISORS LLC	DANIEL JONES & ASSOCIATES	COCHRAN HEAD VICK & CO. P.C.	MALONEY WRIGHT & ROBBINS	SCHOWALTER & JABOURI P.C.	KERBER, ECK & BRAECKEL LLP
	10425 OLD OLIVE ST RD STE 101 CREVE COEUR MO 63141	3510 JEFFCO BLVD STE 200 ARNOLD MO 63010	1251 NW BRIARCLIFF PKWY STE 125 KANSAS CITY MO 64116	150 WESTMOUNT DR FARMINGTON MO 63640	11878 GRAVOIS RD ST. LOUIS MO 63127	ONE SOUTH MEMORIAL DR 900 ST. LOUIS MO 63102
Proposal Price for the 2018 Calendar Year Audit Including All Required Reports:	\$24,000.00	\$24,200.00	\$36,800.00	\$23,000.00	\$38,500.00	\$35,000.00
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.	0%	0%	SEE PAGE 23	\$600	N/A SEE PAGE 25 OF PROPOSAL	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):		SEE PAGE 8 IN PROPOSAL	SEE PAGES 14-15	SEE ATTACHMENT B AND ATTACHMENT C	SEE PAGES 8-9 OF PROPOSAL	
Name of Client / Reference (Name of Person to Contact and Phone Number)	DOUGLAS COUNTY MO, KAREN DAVIS, COUNTY CLERK (417) 683-4714					MONTGOMERY COUNTY MO, MEGAN BEELER (217)-552-9550
Name of Client / Reference (Name of Person to Contact and Phone Number)	LIVINGSTON COUNTY MO, SHERRY PARKS, COUNTY CLERK (660) 646-8010					ST. LOUIS COUNTY MO, MARK TUCKER (314) 615-5491
Name of Client / Reference (Name of Person to Contact and Phone Number)	FRANKLIN COUNTY MO, DEBBIE DOOR, COUNTY CLERK (636) 583-6355					ST. LOUIS COUNTY LIBRARY KRIS MOONEY (314)-994-3300
Name of Client / Reference (Name of Person to Contact and Phone Number)	PHELPS COUNTY MO, CAROL GREEN, TREASURER (573) 458-6130					ZOO MUSEUM DISTRICT PAT DOUGHERTY (314) 862-4222
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 PAGE 6 IN PROPOSAL	SEE PAGES 11-12 AND APPENDIX B		SEE PAGES 20-24 OF PROPOSAL	
Names / Qualifications / Experience	CARL "ERIC" STOPP CPA - SEE PAGE 4 OF AUDIT PROPOSAL			LINUS BARNFIELD - AUDIT PARTNER, THIRTY-NINE YEARS IN PUBLIC ACCOUNTING/ GOVERNMENTAL AUDITING.		RICHARD R. GRATZA CPA - SEE RESUMES ATTACHED
Names / Qualifications / Experience	MOLLIE MALONE CPA - SEE PAGE 4 OF AUDIT PROPOSAL			TAMMY BARANOVIC - SENIOR AUDITOR, TWENTY-EIGHT YEARS IN GOVERNMENTAL AUDITING.		BRIAN J. WUERTZ CPA - SEE RESUMES ATTACHED

AUDITING SERVICES FISCAL YEAR 2018 12-4-2018	STOPP & VANHOY CPAS AND BUSINESS ADVISORS LLC	DANIEL JONES & ASSOCIATES	COCHRAN HEAD VICK & CO. P.C.	MALONEY WRIGHT & ROBBINS	SCHOWALTER & JABOURI P.C.	KERBER, ECK & BRAECKEL LLP
	10425 OLD OLIVE ST RD STE 101 CREVE COEUR MO 63141	3510 JEFFCO BLVD STE 200 ARNOLD MO 63010	1251 NW BRIARCLIFF PKWY STE 125 KANSAS CITY MO 64116	150 WESTMOUNT DR FARMINGTON MO 63640	11878 GRAVOIS RD ST. LOUIS MO 63127	ONE SOUTH MEMORIAL DR 900 ST. LOUIS MO 63102
Names / Qualifications / Experience	KRISTIN SELLERS CPA - SEE PAGE 4 OF AUDIT PROPOSAL			KATY LANE - AUDITOR, ELEVEN YEARS IN PUBLIC ACCOUNTING/ GOVERNMENTAL AUDITING. ELLEN CHRISTOPHER- AUDITOR, FIFTEEN YEARS IN PUBLIC ACCOUNTING /GOVERNMENTAL		ALLISON C. WEEMS CPA SEE RESUMES ATTACHED
Proposal Price for Consulting During the 2019 Calendar Year. Consulting Will Address Issues Such as Computer Compatibility with REJIS and any additional Financial Software Components. Proposal Price for Consulting:						
PARTNER:	\$175.00	\$150.00	\$180.00	\$145.00	\$175.00	\$185.00
MANAGER:	\$125.00	\$130.00	\$150.00	\$115.00	\$155.00	\$125.00
SENIOR STAFF:	\$75.00	\$100.00	\$125.00	\$85.00	\$135.00	\$95.00
ASSOCIATE STAFF:	\$75.00	\$85.00	\$95.00	\$75.00	\$105.00	\$70.00
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	NO BID EXCEPTIONS	N/A	N/A	NONE	NONE

AUDITING SERVICES FISCAL YEAR 2018 12-4-2018	STOPP & VANHOY CPAS AND BUSINESS ADVISORS LLC	DANIEL JONES & ASSOCIATES	COCHRAN HEAD VICK & CO. P.C.	MALONEY WRIGHT & ROBBINS	SCHOWALTER & JABOUR P.C.	KERBER, ECK & BRAECKEL LLP
	10425 OLD OLIVE ST RD STE 101 CREVE COEUR MO 63141	3510 JEFFCO BLVD STE 200 ARNOLD MO 63010	1251 NW BRIARCLIFF PKWY STE 125 KANSAS CITY MO 64116	150 WESTMOUNT DR FARMINGTON MO 63640	11878 GRAVOIS RD ST. LOUIS MO 63127	ONE SOUTH MEMORIAL DR 900 ST. LOUIS MO 63102
COMMENTS (First Year Renewal Rates):	BID IS FLAT FEE FOR ALL THREE YEARS	\$24,200.00		\$600 INCREASE FROM INITIAL YEAR (2018)	SEE PAGE 25 OF PROPOSAL	OUR FEE QUOTE IS BASED ON THE ASSUMPTION THAT WE DO NOT ENCOUNTER EXTRAORDINARY CIRCUMSTANCES THAT WOULD CAUSE A MATERIAL EXTENSION OF NORMAL PROCEDURES. EXTRAORDINARY CIRCUMSTANCES ARE DEFINED AS CLIENT REQUESTED WORKPAPERS NOT PREPARED, SIGNIFICANT CHANGES IN THE SIZE OF COMPLEXITY OR THE ORGANIZATION, ADOPTION OF SIGNIFICANT NEW ACCOUNTING OR AUDITING STANDARDS, DESTRUCTION OR DISAPPEARANCE OF RECORDS, DISCOVERY OF FRAUD, OR SIMILAR SITUATIONS BEYOND OUR CONTROL OR KNOWLEDGE. IF THIS HAPPENS, WE WILL CONSULT WITH YOU BEFORE PERFORMING ADDITIONAL WORK.
COMMENTS (Second Year Renewal Rates):	BID IS FLAT FEE FOR ALL THREE YEARS	\$24,200.00		\$600 INCREASE FROM PREVIOUS YEAR (2019)	SEE PAGE 25 OF PROPOSAL	OUR FEE QUOTE IS BASED ON THE ASSUMPTION THAT WE DO NOT ENCOUNTER EXTRAORDINARY CIRCUMSTANCES THAT WOULD CAUSE A MATERIAL EXTENSION OF NORMAL PROCEDURES. EXTRAORDINARY CIRCUMSTANCES ARE DEFINED AS CLIENT REQUESTED WORKPAPERS NOT PREPARED, SIGNIFICANT CHANGES IN THE SIZE OF COMPLEXITY OR THE ORGANIZATION, ADOPTION OF SIGNIFICANT NEW ACCOUNTING OR AUDITING STANDARDS, DESTRUCTION OR DISAPPEARANCE OF RECORDS, DISCOVERY OF FRAUD, OR SIMILAR SITUATIONS BEYOND OUR CONTROL OR KNOWLEDGE. IF THIS HAPPENS, WE WILL CONSULT WITH YOU BEFORE PERFORMING ADDITIONAL WORK.
COST-Please Provide Fee For One (1) Audit That Includes One (1) Program.						
Fiscal Year 2018. Financial and Compliance Audit Including All Required Reports for Single Year Audit.	\$24,000.00	\$24,200.00	\$36,800.00	\$23,000.00	\$38,500.00	\$35,000.00
1st Renewal Period: Financial and Compliance Audit Including All Required Reports For Single Year Audit.	\$24,000.00	\$24,200.00	\$37,900.00	\$23,600.00	\$39,000.00	\$36,000.00
2nd Renewal Period: Financial and Compliance Audit Including All Required Reports For Single Year Audit.	\$24,000.00	\$24,200.00	\$39,050.00	\$24,200.00	\$39,500.00	\$37,000.00
COMMENTS:						



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

BID #: 18-0082

Request for Proposal: AUDITING SERVICES FISCAL YEAR 2018 **Date Issued:** 11-5-2018

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 4, 2018, AT 2:00 P.M. LOCAL TIME.

Specification Contact:

KRISTY APPRILL

Department of Jefferson County Auditor
636-797-5461
kaprill@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:

ONE YEAR CONTRACT WITH TWO ONE YEAR RENEWAL OPTIONS UPON APPROVAL OF 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.

Stopp & VanHoy, CPAs and Business Advisors, LLC

Carl Eric Stopp

Company Name

10425 Old Olive Street Rd., Suite 101

Authorized Agent (Print)

Signature

Address

Creve Coeur, MO 63141

Partner

City/State/Zip Code

(314) 569 - 3800

Title

27-3375359

Telephone #

erics@stoppvanhoy.com

Date

11/30/18

(314) 569-0020

Tax ID #

E-mail

Fax #

PROPOSAL FORM

AUDITING SERVICES

1. Proposal price for the 2018 calendar year Audit including All Required Reports: \$ 24,000
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 (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):

Name of Client	Dates of Audit	Reference (Name of person to contact and phone number)
(a) <u>Douglas County, MO</u>	<u>December 31, 2017</u>	<u>Karry Davis, County Clerk (417) 683-4714</u>
(b) <u>Livingston County, MO</u>	<u>December 31, 2016</u>	<u>Sherry Parks, County Clerk (660) 646-8010</u>
(c) <u>Franklin County, MO</u>	<u>December 31, 2017</u>	<u>Debbie Door, County Clerk (636) 583-6355</u>
(d) <u>Phelps County, MO</u>	<u>December 31, 2016</u>	<u>Carol Green, Treasurer (573) 458-6130</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) Carl "Eric" Stopp, CPA - See page 4 of audit proposal

(b) Mollie Malone, CPA - See page 4 of audit proposal

(c) Kristin Sellers, CPA - See page 4 of audit proposal

5. Proposal price for consulting during the 2019 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting (hourly rate) and non-audit services fees:

Partner	\$ <u>175</u>
Manager	\$ <u>125</u>
Senior Staff	\$ <u>75</u>
Associate Staff	\$ <u>75</u>

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:
Bid is flat fee for all 3 years.

8. **COMMENTS:** Second year renewal rates:
Bid is flat fee for all 3 years.

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: Stopp & VanHoy CPAs and Business Advisors, LLC

Address: 10425 Old Olive Street Road, Ste. 101
Creve Coeur, MO 63141

Telephone: (314) 569-3800 Fax: (314) 569-0020

Federal Tax ID (or Social Security#): 27-3375359

Print Name: Carl Eric Stopp Title: Partner

Signature:  Date: 11/30/2018

E-Mail Address: erics@stoppvanhoy.com

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

Fiscal Year 2018: Financial and Compliance Audit including all required reports for single year audit. \$ 24,000

1st Renewal Period (2019): Financial and Compliance Audit including all required reports for single year audit. \$ 24,000

2nd Renewal Period (2020): Financial and Compliance Audit including all required reports for single year audit. \$ 24,000

Engagement Team and Experience

We will assign one engagement partner, one audit manager, and two staff auditors to this engagement for the duration of the engagement. Because of the commitment we make to our staff's education and growth within the firm, we expect the same staff to be assigned to your engagement for the length of the contract. No training staff or lower level staff will be assigned to your engagement. Each person listed below has served extensively on government auditing engagements and will be able to significantly contribute to the auditing process. Shown below are key personnel who will be assigned to this engagement:



Carl "Eric" Stopp, CPA

AUDIT PARTNER

Specific Role: Eric will be in charge of the entrance conference, planning the audit, reviewing staff work papers, and approving and signing all reports. He will also be heavily involved in the fieldwork portion of the audit and will be the main point of contact with the Jefferson County staff and management. He will also perform the exit conference and present to the Jefferson County Council.

Education: Bachelor's Degree in Business Administration with a major in Accounting – St. Louis University, Master's Degree in Accounting – St. Louis University

Experience: Eric has twelve years of auditing experience in public accounting providing audits for government and non-profit organizations. His experience is almost entirely in governmental and non-profit accounting and auditing, and he has planned and performed audits for numerous governmental agencies including cities, schools, counties, water districts and other organizations such as non-profits and political subdivisions. Eric has experience in the preparation of Comprehensive Annual Financial Reports, and planning and performing audits for organizations with required special reporting such as audits under OMB Circular A-133 and Uniform Grant Guidance.

CPE: Eric plans governmental audits and is required to have at least 40 educational hours in the area of governmental auditing according to *Government Auditing Standards*. Eric exceeds expectations in this area with attending over 40 hours of professional education each year including attending the national AICPA Governmental & Non-Profit Training Program.



Mollie Malone, CPA, CGFM

AUDIT MANAGER

Specific Role: Mollie will be involved in the planning, fieldwork, and reporting stages of the audit. She will be assigned certain sections to complete during fieldwork and will be involved in preparing the financial statements and notes to the financial statements.

Education: Bachelor's Degree in Business Administration with a major in Accounting – McKendree University, Master's Degree in Business Administration – McKendree University

Experience: Mollie has served as an audit manager and previous staff auditor on many of our governmental and non-profit audits for the last eight years, including all of the ones listed as references on this proposal. Her experience

is entirely in governmental and non-profit accounting and auditing, and she has planned and performed audits for numerous governmental agencies including cities, schools, counties, water districts and other organizations such as non-profits and political subdivisions.

CPE: Because of her extensive involvement with planning and performing governmental audits, we also require Mollie to receive 40 hours of education in governmental accounting and auditing as required by *Government Auditing Standards*. Mollie attends the national AICPA Governmental & Non-Profit Training Program annually as part of her continuing education. She serves as Chairman of the Governmental Accounting Committee for the MOCPA and writes articles for the Society on audit topics.



Kristin Sellers, CPA

STAFF AUDITOR

Specific Role: Kristin will be involved in the fieldwork and reporting stages of the audit. She will be assigned certain sections to complete during fieldwork and will be involved in preparing the financial statements and notes to the financial statements.

Education: Bachelor's Degree in Business Administration with a major in Accounting – McKendree University, Master's Degree in Business Administration – McKendree University

Experience: Kristin has served as a staff auditor on many of our governmental and non-profit audits for the last three years, including all of the ones listed as references on this proposal. Her experience is entirely in governmental and

non-profit accounting and auditing.

CPE: We also require Kristin to receive 40 hours of education in governmental accounting

- ◆ Long-term liabilities and pension liabilities
- ◆ Government grants and contracts compliance in accordance with the Uniform Guidance (previously OMB Circular A-133)
- ◆ Best practice recommendations

- ✓ Complete evaluation of revenue recognition issues, as applicable
- ✓ Update government grants and contracts compliance testing in accordance with the Uniform Guidance (previously OMB Circular A-133), from interim status
- ✓ Ensure proper cut-off of transactions
- ✓ Complete evaluation of related party transactions
- ✓ Coordinate our quality control processes with management's efforts to ensure the timely completion of the financial statement process

Financial Reporting

After the completion of audit fieldwork, we will work with Jefferson County to ensure the timely completion of the financial statement process, including a thorough engagement and technical partner review for compliance with technical reporting standards and requirements.

Audit Timeline

We structure our audit scheduling working back from the required delivery dates for the audit thereby ensuring that all critical timelines requirements are met.

Services for the Fiscal Year Ending December 31, 2018	Proposed Timing
Orientation, Planning and Interim	March 2019
Communication of Audit Plan	April 2019
Fieldwork	April 2019
Presentation of Draft Report	by May 31, 2019
Audit Issuance	by June 15, 2019

Audit Technology

- ✓ We employ ProSystem fx Engagement auditing software, a paperless system that heightens our analytical ability and increases our auditing efficiency.

Performing an engagement quality control review includes the following procedures—

- a) Having a discussion with the engagement partner about significant findings and issues.
- b) Reading the financial statements or other subject matter information and the proposed report.
- c) Reviewing selected engagement documentation relating to the significant judgments of the engagement team and the conclusions reached.
- d) Performing an evaluation of the conclusions reached in formulating the report and considering whether the proposed report is appropriate.
- e) Reviewing for appropriateness the resolution and conclusions reached regarding differences of opinion and matters requiring consultation.
- f) Considering the engagement team's evaluation of the firm's independence in relation to the specific engagement.

Fee Structure

While fees should not be the sole factor in the selection process, you should expect your audit professionals to be cost-conscious while providing you with first-rate service. Our professional fees are based on a number of factors including the time spent, the complexity of the work performed, and the experience level of the staff required to bring the appropriate level of experience to the project.

We enter into all proposal opportunities with the intent of building a long-term relationship in which we are more than just your audit service provider. We are committed to providing outstanding service at a reasonable, competitive fee. Our firm does not add additional fees for the first-year engagement and views such costs as an investment in the long-term relationship with your organization.

Fees for professional services for the following fiscal years, assuming no significant regulatory and scope changes, are as follows:

✓ See Pricing Page

We expect to establish a professional but personal relationship that allows your organization the ability to reach out to us throughout the year for routine questions and conversations without worrying about whether or not you are going to be charged for the call or email. We do not believe in the "nickel and dime" billing theory when it comes to taking care of our clients throughout the year.

We do not submit additional billing for routine phone calls and minor research. However, any significant changes to the scope of the work that is described in the request for

proposal or changes to the Organization's operations will impact our fees. If significant changes occur, we will work with management to agree on revised fees.

Our billing rates for classes of professional personnel are as follows:

Staff Level	Anticipated Hours	Billing Rates
Partner	40	\$175
Manager	64	\$125
Staff Accountant	120	\$75

Similar Engagements with Other Governmental Entities

Here are a few engagements that we have performed recently. If you would like additional references, please contact us for more.

REFERENCE 1 **Douglas County, Missouri**

Our firm performed the December 31, 2017 audit of the County's financial statements

Contact: Karry Davis, County Clerk
Address: P.O Box 398 Ava, MO 65608
Phone: (417) 683-4714
Email: douglas.county@sos.mo.gov

REFERENCE 2 Livingston County, Missouri

Our firm performed the December 31, 2016 and 2015 audit of the County's financial statements, including the single audit under Uniform Guidance.

Contact: Sherry Parks, County Clerk
Address: 700 Webster Street, Ste. 10 Chillicothe, MO 64601
Phone: (660) 646-8010
Email: countyclerk@livingstoncountymo.com

REFERENCE 3 Franklin County, Missouri

Our firm performed the December 31, 2017 audit of the County's financial statements, including the single audit under Uniform Guidance.

Contact: Debbie Door, County Clerk
Address: 400 E. Locust, Union, MO 63084
Phone: (636) 583-6355
Email: clerk@franklinmo.net

REFERENCE 4 Phelps County, Missouri

Our firm performed the December 31, 2016 and 2015 audit of the County's financial statements, including the single audit under Uniform Guidance.

Contact: Carol Green, County Treasurer
Address: 200 N. Main Street
Phone: (573) 458-6130
Email: carol.green@phelpscopy.org



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

BID #: 18-0082

Request for Proposal: AUDITING SERVICES FISCAL YEAR 2018

Date Issued: 11-5-2018

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 4, 2018, AT 2:00 P.M. LOCAL TIME.

Specification Contact:

KRISTY APPRILL
Department of Jefferson County Auditor
636-797-5461
kaprill@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:

ONE YEAR CONTRACT WITH TWO ONE YEAR RENEWAL OPTIONS UPON APPROVAL OF THE COUNTY COUNCIL AND COUNTY EXECUTIVE

Vendor Information:

<i>VENDOR NAME</i>	SAMPLE ENVELOPE	
<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)		

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.

Company Name	Authorized Agent (Print)	
3510 Jeffco Blvd. Ste. 200	<u>AK</u>	
Address	Signature	
Arnold, MO 63010	President	
City/State/Zip Code	Title	
636-464-1330	11/27/18	43-1626246
Telephone #	Date	Tax ID #
al@djacpa.com	636-464-3076	Fax #
E-mail		

PROPOSAL FORM

AUDITING SERVICES

1. Proposal price for the 2018 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 (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):

Name of Client	Dates of Audit	Reference (Name of person to contact and phone number)
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- (a) See page 8 in Proposal
- (b) _____
- (c) _____
- (d) _____

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) See page 6 in Proposal

- (b) _____

- (c) _____

5. Proposal price for consulting during the 2019 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting (hourly rate) and non-audit services fees:

Partner	\$ 150
Manager	\$ 130
Senior Staff	\$ 100
Associate Staff	\$ 85

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:

No bid exceptions

7. **COMMENTS:** First year renewal rates:

\$24,200

8. **COMMENTS:** Second year renewal rates:

\$24,200

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., Suite 200
Arnold, MO 63010

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

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

Print Name: Al Kirchhofer Title: President

Signature: Al K Date: 11/27/2018

E-Mail Address: al@djacpa.com

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

Fiscal Year 2018: Financial and Compliance Audit
including all required reports for single year audit. \$ 24,200

1st Renewal Period (2019): Financial and Compliance Audit
including all required reports for single year audit. \$ 24,200

2nd Renewal Period (2020): Financial and Compliance
Audit including all required reports for single year audit. \$ 24,200

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-six 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 (Uniform Guidance)
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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 twelve 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 (Uniform Guidance)
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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 seventeen years of experience in governmental auditing and finance.

Experience Governmental including school districts
Not-for-Profit
Single Audits (Uniform Guidance)

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

JACOB MYERS, CERTIFIED PUBLIC ACCOUNTANT - (MANAGER)

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 eight 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 (Uniform Guidance)

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 six years of governmental auditing and accounting experience.

Experience Governmental including school districts
Not-for-Profit

Education BSBA Accounting & Management – University of Missouri

REFERENCES

Lincoln County
Crystal Hall, County Clerk
636-528-6300
Financial Audit & Single Audit

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

St. Francois County
Louie Seiberlich, County Auditor
573-756-6892
Financial Audit

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

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

Warren County
Barbara Daly, County Clerk
636-456-3331
Financial Audit

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

PROPOSED HOURS AND FEE FOR THE YEARS
2018, 2019, & 2020

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 2019
B. Commence Final Audit Work	January 2019
C. Complete Final Audit Work	March 2019
D. Conduct Exit Conference	April 2019
E. Draft of Audit Report	April 2019
F. Submit Final Report to the County	April, 2019

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



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

BID #: 18-0082

Request for Proposal: AUDITING SERVICES FISCAL YEAR 2018

Date Issued: 11-5-2018

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 4, 2018, AT 2:00 P.M. LOCAL TIME.

**Specification
Contact:**

KRISTY APPRILL
Department of Jefferson County Auditor
636-797-5461
kaprill@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

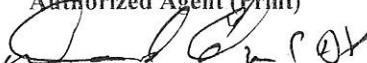
729 MAPLE ST / PO BOX 100

HILLSBORO MO 63050-0100

SEALED PROPOSAL: (PROPOSAL NAME)

Contract Term:
ONE YEAR CONTRACT
WITH TWO ONE YEAR
RENEWAL OPTIONS
UPON APPROVAL OF 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.

Cochran Head Vick & Co., P.C. David Cochran, CPA
Company Name Authorized Agent (Print)
1251 NW Briarcliff Pkwy, Suite 125 
Address Signature
Kansas City, MO 64116 President
City/State/Zip Code Title
816-453-7014 12/3/18 90-0880401
Telephone # Date Tax ID #
cochran.d@chvcpa.com 816-453-7016
E-mail Fax #

PROPOSAL FORM

AUDITING SERVICES

1. Proposal price for the 2018 calendar year Audit including All Required Reports: \$ See page 23
2. Maximum percentage increase that may be requested for each of the renewal periods See page 23%
Do not include a cost increase associated with GASBs new reporting model requirements.
3. 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):

Name of Client	Dates of Audit	Reference (Name of person to contact and phone number)
(a) <u>See pages 14-15</u>		
(b) _____	_____	_____
(c) _____	_____	_____
(d) _____	_____	_____

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) <u>See pages 11-12 and Appendix B</u>	_____
_____	_____
_____	_____
(b) _____	_____
_____	_____
_____	_____
(c) _____	_____
_____	_____
_____	_____

5. Proposal price for consulting during the 2019 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting (hourly rate) and non-audit services fees:

Partner	\$ _____	See page 23
Manager	\$ _____	
Senior Staff	\$ _____	
Associate Staff	\$ _____	

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:

N/A

7. **COMMENTS:** First year renewal rates:

8. **COMMENTS:** Second year renewal rates:

A handwritten signature consisting of a stylized 'J' and 'M'.

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: Cochran Head Vick & Co., P.C.

Address: 1251 NW Briarcliff Parkway, Suite 125
Kansas City, MO 64116

Telephone: 816-453-7014 Fax: 816-453-7016

Federal Tax ID (or Social Security#): 90-0880401

Print Name: David Cochran Title: President

Signature: David Cochran Date: 12/3/18

E-Mail Address: Cochran.d@chvcpa.com

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

Fiscal Year 2018: Financial and Compliance Audit including all required reports for single year audit. \$ 83

1st Renewal Period (2019): Financial and Compliance Audit including all required reports for single year audit. \$ 208

2nd Renewal Period (2020): Financial and Compliance Audit including all required reports for single year audit. \$ 56

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

We have extensive experience in completing multi-unit engagements for many counties, cities and other governmental entities of all sizes. As an example of our ability to serve an entity such as yours, we have listed below a few clients for which we have served as auditors:

Some Current Clients

City of Grandview, Missouri
City of Harrisonville, Missouri
City of Joplin, Missouri
City of Joplin MO Firemen and Policemen Pension Fund
City of Lexington, Missouri
City of Monett, Missouri
City of Parkville, Missouri
City of Sugar Creek, Missouri
The Police Department of Kansas City, Missouri
Command and General Staff College Foundation
Mid-Continent Public Library
St. Joseph Public Library
St. Joseph Regional Port Authority
St. Joseph Gateway Transportation Development District
39th Street Transportation Development Corporation
Truman Marketplace Transportation Development Corporation
Tax Increment Financing Commission of Kansas City, Missouri – Cost Certifications
Economic Development Corporation of Kansas City, Missouri – Controllership Services
City of Raytown, Missouri – Controllership Assistance

Some Former Client

City of Blue Springs, Missouri
City of Branson, Missouri
City of Independence, Missouri
City of St. Joseph, Missouri
City of St. Joseph MO Police and Pension Fund
Buchanan County, Missouri
Cass County, Missouri
Platte County, Missouri
Clay County, Missouri
City of Fairway, Kansas
City of Leawood, Kansas
City of Lenexa, Kansas
City of Olathe, Kansas
City of Shawnee, Kansas
Leavenworth County, Kansas
Shawnee County, Kansas
Shawnee County Health Agency
St. Joseph Museums, Inc.
Unified Government of Wyandotte County/Kansas City, Kansas
Kansas Public Employees Retirement System
Missouri Lottery Commission
Kansas Lottery Commission
University of Kansas Center for Research, Inc.

PERSONNEL ASSIGNED TO THIS ENGAGEMENT

We plan on staffing this engagement with only full time members of our Governmental Service Team. Additionally, many of the key personnel that will be assigned to your audit have worked together on many other engagements. The fact that they have worked together as an audit team means that the performance of the audit will be efficient and effective.

Michael D. Keenan, CPA	Acting Engagement Partner
David L. Cochran, CPA	Engagement Partner – ProTem
Denny Hoskins, CPA	Review Principal
Brian Holst, CPA	Engagement Senior Manager
Clint Richardson, CPA	Senior Associate
Other Staff as Needed	Staff Associate

We have included, in Appendix A of this proposal, the resumes and records of continuing education for each of the above named members.

Acting Engagement Partner – Michael D. Keenan, CPA

Mr. Keenan, CPA

- Licensed in Missouri, Kansas and North Carolina.
- Has over twenty-six (26) years of auditing experience primarily in governmental auditing.
- Member and reviewer of the GFOA Certificate of Achievement Review Committee.
- He will serve as the Acting Engagement Partner and technical specialist, providing his expertise as needed to the engagement team. He will be responsible for the development of the audit approach and detailed audit plan. He will be available to assist in resolving technical issues, consult with management, and respond to day-to-day inquiries that may arise during the engagement. He will work closely with the entire audit team throughout the audit.

Engagement Partner Pro Tem – David L. Cochran, CPA

Mr. Cochran, CPA

- Licensed in Missouri and Kansas
- Has over forty (40) years of diversified experience, including extensive government and not-for-profit audit experience.
- He will be available in providing services to the County as requested. He will resolve technical issues and review the reports issued as a result of this engagement. He will be available to consult with management and respond to day-to-day inquiries that may arise during the engagement.

Review Principal – Denny Hoskins, CPA

Mr. Hoskins, CPA

- Licensed in Missouri and Kansas
- Has over eighteen (18) years of experience in public accounting with primary emphasis in providing services to governmental and not-for-profit entities (including Single Audits).
- He will serve as the Review Principal and provide his expertise as needed to the engagement team. He will resolve technical issues and review the reports issued as a result of this engagement. He will be available to consult with management and respond to day-to-day inquiries that may arise during the engagement. He will work closely with the Engagement Partner Pro Tem and the Acting Engagement Partner.

Engagement Senior Manager – Brian Holst, CPA

Mr. Holst, CPA

- Licensed in Missouri and Kansas
- Has over ten (10) years of auditing experience primarily in governmental auditing.
- Member and reviewer of the GFOA Certificate of Achievement Review Committee.
- Awarded the Intermediate and Advanced AICPA Single Audit Certification
- He will serve as the Engagement Senior Manager and technical specialist, providing his expertise as needed to the engagement team. He will be available to assist in resolving technical issues and perform a review of the reports issued as a result of this engagement. He will work closely with the entire audit team throughout the audit

Senior Associate – Clint Richardson, CPA

Mr. Richardson, CPA

- Licensed in Missouri and Kansas
- Has over four (4) years of public accounting audit experience, primarily in auditing governmental and not-for-profit entities.
- He will work closely with the Engagement Senior Manager and the Staff Associates.

All of our professional staff that will be assigned to County audit meet the yellowbook CPE requirements, and therefore, have adequate training related to governmental and not-for-profit accounting and Federal grants. We will notify you regarding any change in partner, manager or supervisory staff assigned to the engagement.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

As previously noted, our firm has substantial experience in providing professional services to counties and other local governmental entities. The following is a list of governmental entities for which we have provided auditing services:

Client: **City of Joplin, Missouri**
Services: **CAFR**, Audit of the basic financial statements, (with municipally owned sewer enterprise funds) including compliance audit of Women, Infant, and Children (WIC) Program, audit of airport passenger facility charges, audit of the Firemen and Policemen Pension Fund, and Single Audit for the years ended October 31, 2004 to present.

Annual Professional Hours: 750

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

Client Contact: Leslie Haase, Director of Finance (417) 624-082

Client: **City of Harrisonville, Missouri** – Population 10,000

Services: **CAFR**, annual Audits of the basic financial statements, including Single Audits for the years ended December 31, 2017 to present.

Annual Professional Hours: 350

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

Client Contact: Marcella McCoy, Finance Director (816) 380-8920

Client: **City of Grandview, Missouri** – Population 26,270

Services: **CAFR**, annual Audits of the basic financial statements, (with municipally owned sewer enterprise funds) including Single Audit for the years ended September 30, 2010 to present.

Annual Professional Hours: 320

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

Client Contact: Cemal Gungor, City Administrator (816) 316-4845

Client: **Cass County, Missouri**

Services: Audit of financial statements and Single Audit for the years ended December 31, 2011 through December 31, 2014.

Annual Professional Hours: 490

Personnel: Engagement Partner – David L. Cochran, CPA
Engagement Manager – Brian Holst, CPA

Client Contact: Kim York, Circuit Court Clerk 816-380-8234 or kim.york@courts.mo.gov

Client: **Buchanan County, Missouri**

Services: Audit of financial statements and Single Audit for the years ended December 31, 2014 through December 31, 2016.

Annual Professional Hours: 500

Personnel: Engagement Partner – David L. Cochran, CPA
Engagement Manager – Brian Holst, CPA

Client Contact: Harry Roberts, Presiding Commissioner (816) 271-1503

Client: **Clay County, Missouri**

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 – Brian Holst, CPA

Client Contact: Sheila Ernzen, County Auditor during our audit (816) 331-4331

TIMING

We would begin our planning of the audits immediately upon notification of being awarded the contract.

Tentative timetable for the audit of the County:

Phase One – Planning Phase

- Pre-audit/entrance conference will be held and Interim work will begin in December 2018 or once the contract is awarded, if later.
- Detailed audit plan and list of client prepared schedules will be provided on or before February 1, 2019.

Phase Two – Fieldwork Phase

- Final fieldwork will begin on approximately March 18, 2019, at a time convenient to the County, and will be completed on or before June 15, 2019. In addition, audit conferences will be held weekly with appropriate County staff to update progress on the engagement and resolve technical issues that may arise.
- Final Draft reports, including the single audit and recommendations to management, will be prepared and submitted for review by the County Auditor no later than June 15, 2019.

Phase Three – Wrap-up Phase

- Final reports and management letter will be delivered to the County Auditor no later than July 15, 2019.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2018 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners/Principal	30	\$260	\$180	\$5,400
Senior Manager	50	\$190	\$150	7,500
Senior Associate	100	\$150	\$125	12,500
Staff Associate(s)	<u>120</u>	\$115	\$ 95	<u>11,400</u>
Sub Total	<u>300</u>			<u>\$36,800</u>

Total all-inclusive maximum price for 2018 audit **\$36,800***

Total all-inclusive maximum price for:	<u>Total</u>
December 31, 2018 Audit	<u>\$36,800*</u>
December 31, 2019 Audit	<u>\$37,900*</u>
December 31, 2020 Audit	<u>\$39,050*</u>

** The hours and fees shown above include the audit of Jefferson County, Missouri's basic financial statements. These fees do not include fees for a Single Audit. If a Single Audit is required, the fee for an audit of one (1) major program is \$3,500. If additional major programs are required to be audited, the fee for each additional program will be \$3,000.*

We will also provide, **at no cost to the County**, twenty (20) hours of consultation during the first year, to be used at the County's discretion. We also conduct annual in-house training sessions for our governmental clients which you may attend and receive continuing professional education at no charge.



MICHAEL D. KEENAN, CPA
Acting Engagement Partner
Cochran Head Vick & Co., P.C.

Michael D. Keenan, CPA, will serve as the Acting Engagement Partner. 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**, the Eastern Kansas Government Finance Officers Association and the Government Finance Officers Association of Missouri.

Cross-section of Professional Experience

- Audit of Buchanan County, Missouri
- Audit of Cass County, Missouri
- Audit of Clay County, Missouri
- Audit of the City of Independence, Missouri
- Audit of the City of Joplin, Missouri
- Audit of the City of Monett, Missouri
- Audit of the City of St. Joseph, Missouri
- 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 Police Department of Kansas City, Missouri
- Controllership Services – Economic Development Corporation of Kansas City, Missouri and the Tax Increment Financing Commission
- Audit of Mid-Continent Public Library
- Audit of the City of Lenexa, Kansas
- Audit of Kansas City, Kansas
- Audit of Merriam, Kansas
- Audit of Shawnee, Kansas
- Audit of the City of Leawood, Kansas
- Audit of Shawnee County, Kansas
- Audit of Wyandotte County, Kansas
- Audit of Unified Government of Wyandotte County/Kansas City, Kansas
- Audit of Leavenworth County, Kansas
- Audit of the Kansas Lottery Commission

MICHAEL D. KEENAN, CPA
Acting Engagement Partner
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	47	29	53
*GAS total:	43	25	40

List of Classes: Michael D. Keenan, CPA

2015

Missouri GFOA OMB Uniform Guidance - Presenter

GASB Pensions: Are You Ready for June 30, 2015 Audit Implementation?

Ethical Obligations of CPAs

Internal Control and Fraud in Governmental and Nonprofit Entities

Government Financial Reporting

Single Audits of Governmental Entities

2016

Annual Governmental GAAP Update

GASB 34: Basic Financial Statements for State and Local Governments

Audits of State and Local Governments

Ethics for Missouri CPA's – Part I

Ethics for Missouri CPA's – Part II

2017

2017 GAQC Annual Update Webcast

Governmental Financial Reporting

GAO Standards: Yellow Book

Internal Control Over Governmental Financial Reporting

Ethics: General Standards and Acts Discreditable

Single Audits of Governmental and Nonprofit Entities

Not-for-Profit Accounting and Reporting Made Simple

Yellow Book and Single Audit Deficiencies

*CPE = Continuing Professional Education

*GAS = Government Auditing Standards



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

David L. Cochran, CPA, serves as CHV's Engagement Partner Pro Tem. 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 Buchanan County, Missouri; 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 Independence, Branson, Blue Springs, Gladstone, Grandview, Joplin, Lexington, Liberty, Maryville, Monett, 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
- Audit of Oklahoma City University; 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

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

Continuing Education-

	2015	2016	2017
*CPE total:	51	47	46
*GAS total:	37	25	42

2015

Missouri GFOA OMB Uniform Guidance – Presenter

Tangible Property Regulations, ACA Update and Ultra Tax Update

EBPAQC Designated Partner 2015 Audit Planning

Governmental Financial Reporting

Ethical Obligations of CPAs

Single Audits of Governmental Entities

Internal Control and Fraud in Government and Nonprofit Entities

2016

EBPAQC Designated Partner 2016 Audit Planning

2016 GAQC Annual Update

Audits of 401(k) Plans

Audits of State and Local Governments

Ethics for Kansas CPA's

Ethics for Missouri CPA's

Yellow Book and Single Audit Deficiencies

GASB Statement No. 54 Fund Balance Reporting and Governmental Fund

2016 Tax Update

2017

EBPAQC Partners 2017 Audit Planning

2017 GAQC Annual Update

Ethics General Standards

Audits of State, Local Governments and Not for Profits

Governmental Financial Reporting

Single Audits

Yellow Book & Single Audit Deficiencies

Accounting of Governmental Entities

Trends in Governmental Accounting

Annual Governmental GAAP Update

*CPE = Continuing Professional Education

*GAS = Government Auditing Standards



Denny L. Hoskins, CPA
Review Principal
Cochran Head Vick & Co., P.C.

Denny L. Hoskins, CPA, serves as CHV's Review Principal in charge of CHV's Mid-Missouri offices. Mr. Hoskins has over eighteen (18) years of experience in public accounting with primary emphasis in auditing not-for-profit and governmental entities (including A-133 Single Audits). Mr. Hoskins is a graduate of the University of Central Missouri with a Bachelor of Science in Business Administration Degree in Accounting. Mr. Hoskins is licensed in Missouri and Kansas and is a member of the American Institute of CPA's, the Missouri Society of CPA's and the Sedalia Chamber of Commerce.

Cross-section of Professional Experience

- Audit of Johnson County, Missouri United Way
- Audit of West Central Missouri Independent Living Solutions (WILS)
- Audit of West Central Missouri Community Action Agency, Hawthorn Estates, Walnut Estates, Antioch Hills Housing, and St. Clair County Public Housing Authority (Section 8)
- Audit of Henry County Health Center
- Audit of Hilty Quarries
- Audit of Henry County Library
- Henry County Public Water Supply District #4
- City of Lexington, Missouri

Awards/Professional Organizations/Community Activities

- American Institute of Certified Public Accountants
- Current Missouri State Senator (District 021)
- Former Missouri State Representative (District 054) – Speaker Pro Tem
- Missouri Chamber of Commerce – 2012 Spirit of Enterprise Award
- Missouri Veterans of Foreign Wars (VFW) Legislator of the Year - 2014
- Missouri American Legion State Representative of the Year – 2014
- Missouri Association of Veterans Organizations Representative of the Year – 2014
- Missouri Elks Association State Legislator of the Year – 2010
- Missouri Veterans Commission – Current Commissioner
- Missouri Society of Certified Public Accountants
- Chamber of Commerce – Sedalia, Warrensburg, Holden, Marshall
- Speaker at the 2016 Annual Missouri CPA Governmental Conference – Legislative Update

**Denny L. Hoskins, CPA
Review Principal
Cochran Head Vick & Co., P.C.**

Continuing Education-

	2015	2016	2017
*CPE total:	26	67.5	54
*GAS total:	16	19	33

List of Classes: Denny L. Hoskins, CPA

2015

MO Society of CPA's Governmental Auditing Conference – Presenter
CPA's in Trouble – Ethical Considerations
OMB Single Audit Guidance
Avoiding Identity Theft by Public Employees
2015 Tax Update

2016

Governmental A & A Update
Yellow Book & Single Audit Deficiencies
The Effects of GAO's Focus on Auditors' Independence
BDO Alliance Conference
OMB Single Audit Guidance
Ethics for Kansas CPA's
Audits of 401(k) Plans
2016 Federal Tax Update and Tax Season Procedures
Auditing Employee Benefit Plans

2017

Governmental A&A Update
2017 Federal Tax Update
Leadership Institute
Yellowbook and Single Audits
Audit Documentation & Workpapers
Government Accounting Principles
GAO Standards
Employee Benefit Plans
GAAS Guide- Audit Programs

*CPE = Continuing Professional Education

*GAS = Government Auditing Standards



BRIAN HOLST, CPA
Engagement Senior Manager
Cochran Head Vick & Co., P.C.

Brian Holst, CPA serves as a CHV Engagement Senior Manager. Mr. Holst is licensed to practice in Missouri and Kansas. Mr. Holst has over ten (10) years of experience in public accounting with a primary emphasis in auditing governmental and not-for-profit entities and employee benefit plans. Mr. Holst graduated in 2007 with a Masters of Professional Accountancy and B.S. Degrees in Computer Science and Accountancy from the University of Missouri, Columbia.

Cross-section of Professional Experience

- Audit of Buchanan County, Missouri
- Audit of Cass County, Missouri
- Audit of Shawnee County, Kansas
- Audit of the City of Blue Springs, Missouri
- Audit of the City of Sugar Creek, Missouri
- Audit of the City of Joplin, Missouri
- Audit of the City of Grandview, Missouri
- Audit of the Economic Development Corporation of Kansas City, Missouri
- Audit of Land Trust of Jackson County, Missouri
- Audit of the Kansas Lottery
- Audit of Cornerstones of Care, Spofford, Spofford Foundation, Marillac Center, Marillac Foundation, Ozanam and Ozanam Foundation
- Audit of West Central Missouri Community Action Agency and related HUD 202 Projects
- Audit of Midland Empire Resources for Independent Living, Inc
- Audit of Assistance League of Kansas City
- Audit of Progressive Community Services
- Audit of The Maples Housing Corporation
- Audit of Keystone Place Housing Corporation
- Audit of the Mid-Continent Public Library
- Audit of the University of Kansas Center for Research, Inc.
- **Member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program**
- **AICPA Single Audit Certificate**

BRIAN HOLST, CPA
Engagement Senior Manager
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	62	63	42
*GAS total:	62	26.5	20

2015

Missouri GFOA OMB Uniform Guidance - Presenter
Ethical Obligations of CPA's 2015
Single Audits of Governmental Entities
Trends in Governmental Entities
Internal Control Over Governmental Financial Reporting
History of the Single Audit and Reform
Internal Control and Fraud in Governmental and Nonprofit Entities
Governmental Financial Reporting

2016

Tax Exempt Organizations From Start to Finish
Applying the Uniform Guidance for Federal Awards in Your Single Audits
Form 990 Preparation – Core Form: Not-for-Profit Tax Compliance
Risk Assessment: Not-for-Profit Governance and Assurance
Ethics for Kansas CPA's
2016 FASB Updates to Revenue Recognition
Yellow Book and Single Audit Deficiencies
GASB Statement No. 54: Fund Balance Reporting and Governmental Fund
Auditing Update 2016
Applying the COSO Enterprise Risk Management Framework: Not-for-Profit Governance and Assurance
Statement of Activities: Not-for-Profit Financial Reporting
Unrelated Business Income Tax (UBIT) Case Studies: Not-for-Profit Tax Compliance
Interpreting and Analyzing Financial Statements: Not-for-Profit Financial Reporting
Employee Benefit Plans II: Auditing Considerations
Aligning Mission and Strategy: Not-for-Profit Governance
Budgeting Considerations: Not-for-Profit Governance
Ethical Issues: Not-for-Profit Governance
Preparing Consolidated Financial Statements: Not-for-Profit Financial Reporting

2017

Advanced Topics in a Single Audit
2017 Accounting Update
2017 Auditing Update
Internal Control and Fraud in Governmental and Nonprofit Entities
Annual Governmental GAAP Update
Ethics for CPAs

*CPE = Continuing Professional Education

*GAS = Government Auditing Standard



CLINT RICHARDSON, CPA
Senior Associate
Cochran Head Vick & Co., P.C.

Clint Richardson, CPA serves as a Senior Associate. Mr. Richardson has four (4) years of experience in public accounting and is licensed to practice in Missouri and Kansas. His public accounting experience has primarily been in auditing governmental and not-for-profit entities (including Single Audits). He graduated in May of 2012 with a Bachelor of Science in Accounting and in 2013 received his Masters of Business Administration, both from Northwest Missouri State University.

Cross-section of Professional Experience

- Audit of Buchanan County, Missouri
- Audit of Cass County, Missouri
- Audit of City of Grandview, Missouri
- Audit of City of Joplin, Missouri
- Audit of the City of Monett, Missouri
- Audit of City of St. Joseph, Missouri
- Audit of St. Joseph Public Library
- Audit of the St. Joseph Museums, Inc.
- Audit of St. Joseph Regional Port Authority
- Audit of Midland Empire Resources
- Mid-Continent Public Library
- Audit of Cornerstones of Care, Spofford, Spofford Foundation, Marillac Center, Marillac Foundation, Ozanam and Ozanam Foundation
- Audit of Progressive Community Services
- Audit of The Maples Housing Corporation
- Audit of Keystone Place Housing Corporation
- Audit of Northland Cathedral Assembly of God
- Audit of Midwest Foster Care and Adoption Association, Inc.
- Audit of West Central Missouri Community Action Agency and related HUD 202 Projects
- Audit of various employee pension and profit sharing plans

CLINT RICHARDSON, CPA
Senior Associate
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	57	40	41
*GAS total:	53	36	25

List of Classes: Clint Richardson, CPA

2015

History of Single Audit & Reform
Internal Control and Fraud in Governmental and Nonprofit Entities
Governmental Financial Reporting
Internal Control over Governmental Financial Reporting
Trends in Governmental Accounting
Single Audits of Governmental Entities
Ethical Obligations of CPAs

2016

Audits of State and Local Governments
Ethics for Missouri CPA's
Ethics for Kansas CPA's
Trends in Governmental Accounting
Audits of States, Local Governments and Non-Profit Organizations
GASB Statement No. 54: Fund Balance Reporting and Governmental Funds
GASB 34: Basic Financial Statements for State and Local Governments

2017

Governmental Financial Reporting
Single Audit Under the Uniform Guidance
2017 Accounting Updates
2017 Auditing Updates
Trends in Governmental Accounting
Accounting for Governmental Assets and Liabilities
Financial Statement Disclosure – Common Issues

*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

BID #: 18-0082

Request for Proposal: AUDITING SERVICES FISCAL YEAR 2018 Date Issued: 11-5-2018

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 4, 2018, AT 2:00 P.M. LOCAL TIME.

**Specification
Contact:**

KRISTY APPRILL
Department of Jefferson County Auditor
636-797-5461
kaprill@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:
ONE YEAR CONTRACT
WITH TWO ONE YEAR
RENEWAL OPTIONS
UPON APPROVAL OF 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 Lori R. Crump
Company Name **Authorized Agent (Print)**

**Vendor
Information:**

150 Westmount Drive	Signature
Address	Signature
<u>Farmington, MO 63640</u>	<u>Audit Manager</u>
City/State/Zip Code	Title
<u>(573) 756-6656</u>	<u>43-0987432</u>
Telephone #	Date
<u>lori.crump@mwrpas.com</u>	<u>Tax ID #</u>
E-mail	<u>(573) 756-5786</u>
	Fax #

PROPOSAL FORM

AUDITING SERVICES

1. Proposal price for the 2018 calendar year Audit including All Required Reports: \$ 23,000
2. Maximum percentage increase that may be requested for each of the renewal periods. \$600
Do not include a cost increase associated with GASBs new reporting model requirements.
3. 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):

Name of Client	Dates of Audit	Reference (Name of person to contact and phone number)
----------------	----------------	--

- (a) See MWR Attachment B and Attachment C
- (b) _____
- (c) _____
- (d) _____

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) Linus Barnfield- Audit Partner. Thirty-nine years in public accounting/governmental auditing.

(b) Lori Crump- Audit Manager. Twenty-eight yrs in governmental auditing.

Tammy Baranovic- Senior Auditor. Twenty-three yrs in public accounting
(c) Twenty years in governmental auditing.

Katy Lane- Auditor. Eleven yrs in public accounting/governmental auditing.

Ellen Christopher- Auditor. Fifteen yrs in public accounting/governmental auditing.

5. Proposal price for consulting during the 2019 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting (hourly rate) and non-audit services fees:

Partner	\$ 145
Manager	\$ 115
Senior Staff	\$ 85
Associate Staff	\$ 75

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:

N/A

7. **COMMENTS:** First year renewal rates:

\$600 increase from initial year (2018)

8. **COMMENTS:** Second year renewal rates:

\$600 increase from previous year (2019)

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: Maloney, Wright & Robbins

Address: 150 Westmount Drive
Farmington, MO 63640

Telephone: (573)756-6656 Fax: (573)756-5786

Federal Tax ID (or Social Security#): 43-0987432

Print Name: Lori Crump Title: Audit Manager

Signature: Lori Crump Date: 11/30/16

E-Mail Address: lori.crump@mwrcpas.com

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

Fiscal Year 2018: Financial and Compliance Audit including all required reports for single year audit. \$ 23,000

1st Renewal Period (2019): Financial and Compliance Audit including all required reports for single year audit. \$ 23,600

2nd Renewal Period (2020): Financial and Compliance Audit including all required reports for single year audit. \$ 24,200

ATTACHMENT A

SERVICE TEAM

Audit Partner

Linus M. Barnfield, CPA – 1991

B.S. in Business Administration – Southeast Missouri State University – 1979
Member of the American Institute of Certified Public Accountants and the
Missouri Society of Certified Public Accountants
Years in Public Accounting Practice - 39
Years in Auditing Practice - 39
Years in Governmental Auditing – 39
Years in Single Audit - 39
Number of Continuing Education Hours Prior Three Years - 147
Continuing Education Hours in Governmental Auditing Past Three Years – 42
Linus serves as partner-in-charge of substantially all firm governmental audits.

Professional Audit Staff

Lori R. Crump, CPA – 1996

B.S. in Business Administration – Southeast Missouri State University – 1990
Member of the American Institute of Certified Public Accountants and the
Missouri Society of Certified Public Accountants
Years in Public Accounting Practice – 11
Years in Auditing Practice – 28
Years in Governmental Auditing – 11
Years in Single Audit - 11
Number of Continuing Education Hours Prior Three Years – 242
Continuing Education Hours in Governmental Auditing Prior Three Years - 112

Tamara L. Baranovic, CPA - 2002

B.S. in Accounting – Central Methodist College – 1995
Years in Public Accounting Practice – 23
Years in Auditing Practice – 20
Years in Governmental Auditing – 20
Years in Single Audit - 20
Number of Continuing Education Hours Prior Three Years – 204
Continuing Education Hours in Governmental Auditing Prior Three Years – 85

Katy M. Lane

B.S. in Business Administration – University of Missouri, Columbia – 2007
Years in Public Accounting Practice – 11
Years in Auditing Practice - 11
Years in Governmental Auditing – 11
Number of Continuing Education Hours Prior Three Years – 168
Continuing Education Hours in Governmental Auditing Prior Three Years – 67

ATTACHMENT A

SERVICE TEAM

Professional Audit Staff (Continued)

Ellen E. Christopher

A.A. in Accounting – Jefferson College – 2003

Years in Public Accounting Practice – 15

Years in Auditing Practice – 15

Years in Governmental Auditing – 15

Number of Continuing Education Hours Prior Three Years – 186

Continuing Education Hours in Governmental Auditing Prior Three Years – 52

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. Association of International Certified Professional 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 B

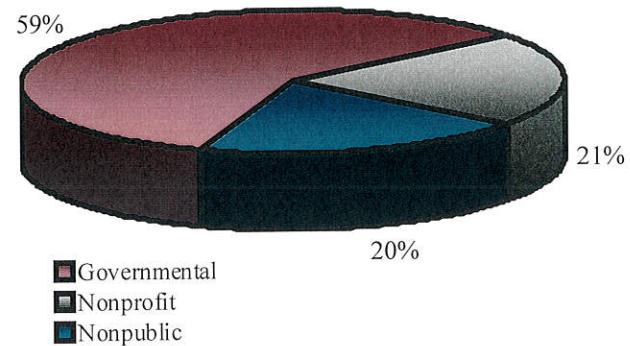
Current/Prior Local Governmental Clients

Maloney, Wright & Robbins is a full service accounting and auditing firm licensed to practice in Missouri, Montana and Colorado. Maloney, Wright & Robbins offers extensive experience in providing services to the governmental sector. The following is a list of the organizations that we currently and/or previously have provided services to:

City of Bernie, Missouri
City of Bonne Terre, Missouri
City of Leadington, Missouri
City of Leadwood, Missouri

Carter County Health Center
Dent County Health Center
Iron County Health Center
Madison County Health Center
Perry County Health Department
St. Francois County Health Center
Wayne County Health Center

Mineral Area Drug Task Force
St. Francois County Joint Communication Center
PWSD #4 of Wayne & Butler Counties
Wayne County Missouri PWSD #2
St. Francois County, Missouri



ATTACHMENT C

Local Governmental/Single Audit Client Contact List

Maloney, Wright & Robbins is a full service accounting and auditing firm licensed to practice in Missouri and Colorado. Maloney, Wright & Robbins offers extensive experience in providing services to the governmental and nonprofit sectors. The following is a partial list of governmental organizations for which services have been provided. **Additional contacts are available upon request.**

St. Francois County, Missouri (2012 - 2016)

Financial Statement/Single audit
Louie Seiberlich, Auditor
1 West Liberty
Farmington, MO 63640
(573) 756-3623

City of Bonne Terre, Missouri (2017 – present)

Financial Statement/Single audit
Greg Shinn, CFO
118 N Allen Street
Bonne Terre, MO 63628
(573) 358-2254

City of Bernie, Missouri (2003 - present)

Financial Statement/Single audit
Gloria Dean, City Clerk
P. O. Box 605
Bernie, MO 63822
(573) 293-5318

City of Leadington, Missouri (1992 - present)

Financial Statement audit
Debbie Eggers, City Clerk
12 Weir Street
Leadington, MO 63601
(573) 431-5191

St. Francois County Joint Communications Center (1992 - present)

Financial Statement
Alan Wells, Director
102 Industrial Drive
Park Hills, MO 63601
(573) 431-7842

St. Francois County Health Center (1991 - present)

Financial Statement/Single audit
Jessica McKnight, Administrator
P. O. Box 367
Park Hills, MO 63601
(573) 431-1947

**** Previous auditor for Jefferson County, Missouri.**

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 maximum fees:

Years Ending December 31,	Audit Fee
2018	\$23,000
2019	\$23,600
2020	\$24,200

Years Ending December 31,	Fee per additional major program
2018	\$-0-
2019	\$-0-
2020	\$-0-

The audit fee includes the audit of one major program as part of the single audit. There would be no additional fee for any 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	\$145
Audit Manager	\$115
Senior Audit Staff	\$85
Junior Audit Staff	\$75

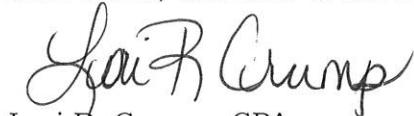
ATTACHMENT D

PROFESSIONAL FEES (CONTINUED)

Any work requested by the County outside the scope of the audit, such as consulting fees for computerized and modified cash basis accounting, or other special projects, will be billed separately from the audit fee. Hourly rates for these additional services or agreed upon procedures requested by Jefferson County would vary depending on the staff required for the project and the time of year the services are provided. Our rates range from \$55 - \$145 hourly depending on the service and staff working on the project.

Respectfully Submitted,

MALONEY, WRIGHT & ROBBINS



Lori R. Crump, CPA
Audit Manager

November 30, 2018

RESPONSE:

We accept your proposal for the audit services for Jefferson County, Missouri for the year ended December 31, 2018, with the option to renew for the subsequent two years.

Signature: _____

Title: _____

Date: _____



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

BID #: 18-0082

Request for Proposal: AUDITING SERVICES FISCAL YEAR 2018 Date Issued: 11-5-2018

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 4, 2018, AT 2:00 P.M. LOCAL TIME.

**Specification
Contact:**

KRISTY APPRILL
Department of Jefferson County Auditor
636-797-5461
kaprill@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:**

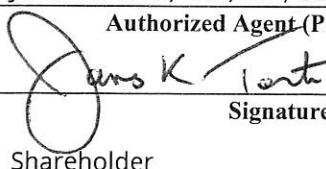
SAMPLE ENVELOPE

<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:
**ONE YEAR CONTRACT
WITH TWO ONE YEAR
RENEWAL OPTIONS
UPON APPROVAL OF 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:**

<u>Schowalter & Jabouri, P.C.</u>	<u>James K. Torti, CPA, CFE, CGMA</u>
<u>Company Name</u>	<u>Authorized Agent (Print)</u>
<u>11878 Gravois Road</u>	<u></u>
<u>Address</u>	<u>Signature</u>
<u>St. Louis, Missouri 63127</u>	<u>Shareholder</u>
<u>City/State/Zip Code</u>	<u>Title</u>
<u>314-849-4999</u>	<u>December 4, 2018</u>
<u>Telephone #</u>	<u>43-1188822</u>
<u>jtorti@sjcpa.com</u>	<u>Date</u>
<u>E-mail</u>	<u>Tax ID #</u>
	<u>314-849-3486</u>
	<u>Fax #</u>

PROPOSAL FORM
AUDITING SERVICES

1. Proposal price for the 2018 calendar year Audit including All Required Reports: \$ 38,500
2. Maximum percentage increase that may be requested for each of the renewal periods. N/A %
Do not include a cost increase associated with GASBs new reporting model requirements. See Page 25 of Proposal
3. 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):

Name of Client	Dates of Audit	Reference (Name of person to contact and phone number)
----------------	----------------	--

- (a) _____
- (b) See Pages 8-9 of Proposal _____
- (c) _____
- (d) _____

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:

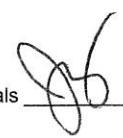
- (a) _____
See Pages 20-24 of Proposal _____
- (b) _____

- (c) _____

5. Proposal price for consulting during the 2019 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting (hourly rate) and non-audit services fees:

Partner	\$ <u>175</u>
Manager	\$ <u>155</u>
Senior Staff	\$ <u>135</u>
Associate Staff	\$ <u>105</u>



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:

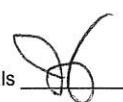
None

7. **COMMENTS:** First year renewal rates:

See Page 25 of Proposal

8. **COMMENTS:** Second year renewal rates:

See Page 25 of Proposal



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: Schowalter & Jabouri, P.C.

Address: 11878 Gravois Road
St. Louis, Missouri 63127

Telephone: 314-849-4999 Fax: 314-849-3486

Federal Tax ID (or
Social Security#): 43-1188822

Print Name: James K. Torti, CPA, CPE, CGMA Title: Shareholder

Signature: James K. Torti Date: December 4, 2018

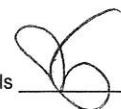
E-Mail Address: jtorti@sjcpa.com

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

Fiscal Year 2018: Financial and Compliance Audit
including all required reports for single year audit. \$ 38,500

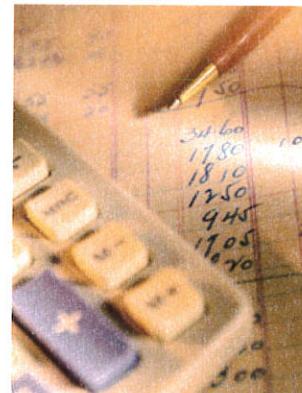
1st Renewal Period (2019): Financial and Compliance Audit
including all required reports for single year audit. \$ 39,000

2nd Renewal Period (2020): Financial and Compliance
Audit including all required reports for single year audit. \$ 39,500



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 nonprofit entities. Our clientele include governmental and nonprofit 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 and annual 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 nonprofit engagements. Guided by core values of integrity, trust, professionalism, independence and service, 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 Jefferson County, 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
St. Charles County, Missouri	3 Years 2016 – 2018	Mr. Robert Schnur (636) 949-7465	James K. Torti Karen A. Lenk	A
City of St. Peters, Missouri +	12 Years 2007 – 2018	Ms. Beth French (636) 477-6600	James K. Torti Karen A. Lenk	A
City of Creve Coeur, Missouri +	4 Years 2015 – 2018	Ms. Lori Obermoeller (314) 872-2519	James K. Torti Christina R. Jacquin	A
City of Maplewood, Missouri +	12 Years 2007 – 2018	Mr. Martin J. Corcoran (314) 645-3600	James K. Torti Karen A. Lenk	C
City of De Soto, Missouri	26 Years 1993 – 2018	Ms. Tasha Dennis (636) 586-3326	James K. Torti Jennifer N. Jenkins	A
Town of Norwood Court, Missouri	19 Years 2000 – 2018	Mr. Dennis Callahan (314) 770-9330	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 Jefferson County, Missouri. A sample is as follows:

	Dates	Scope of Work
Pattonville School District	21 Years 1998 - 2018	A
Special School District of St. Louis County	19 Years 2000 - 2018	A
Kirkwood School District	21 Years 1998 - 2018	A
Edwardsville School District	23 Years 1996 - 2018	A
University City School District	28 Years 1991 - 2018	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 the Uniform Guidance.

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) or financial statement report and all workpapers to provide to the 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

SCOPE OF WORK – OUR FIRM'S APPROACH (CONTINUED)

Audit Time Frame

The audit will be conducted in accordance with a mutually agreed-upon time frame. We appreciate the County's proactive approach to an audit timeline with specific responsibilities of Schowalter & Jabouri and the County and due dates with the identification of deliverables and are committed to meeting agreed-upon deadlines. Our proposed time frame for each year will be subject to mutual approval and will be similar to the time frame in prior years, as follows:

Prior to December 31	Schowalter & Jabouri interim fieldwork
March 15	County to provide substantially all information for audit
March / April	Schowalter & Jabouri to perform final audit field work
On or prior to April 30	County will be provided draft financial statements, notes and all required supplemental schedules
On or before May 15	County will provide approval of the financial statements
On or before July 10	40 copies of the reports, and presentation to the County Council

Report Format

The report format will follow that as was issued by Jefferson County, Missouri for the year ended December 31, 2017, unless the County requests changes.

Errors, Irregularities and Illegal Acts

We will design the appropriate audit steps and procedures to provide reasonable assurance of detecting errors, irregularities, and illegal acts that could have a direct and material effect on the financial statements.

Although our audit will not guarantee the discovery of illegal acts or contingent liabilities resulting from noncompliance, if such items are noted, we will promptly disclose these items to the appropriate party.

YOUR TEAM

We have selected a highly-qualified group of professionals to serve Jefferson County, Missouri and are confident that their collective experience in delivering auditing services for your County will be extremely valuable in fulfilling your requirements. See pages 21-24 for the qualifications of the individuals who will be assigned to this engagement. This engagement will be effectively managed by a shareholder and director specializing in municipalities and governmental entities. Each of the team members are licensed to practice as a CPA in the State of Missouri and have had substantial experience with auditing municipalities similar to and including Jefferson County, 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. 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. The quality of our firm and the individuals within the firm is evident by the results of our previous ten peer reviews, where we have received the highest quality report possible with no letter of comment, and our client retention rate.

We pride ourselves on the continuity of personnel assigned to our clients. To the greatest extent possible, it is our firm's policy not to rotate personnel on job assignments. We have been extremely fortunate with the low level of personnel turnover that we have experienced over the past several years. Our professionals have a proven record of experience, a strong technical background and outstanding management skills. We understand that changes to certain personnel for various reasons are subject to the permission of Jefferson County, Missouri.



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:

- Each team member 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.
- Each team member receives daily email updates on emerging accounting and auditing issues.

YOUR TEAM (CONTINUED)



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



James K. Torti, CPA, CFE, CGMA is a shareholder at 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 Certified Global Management Accountant (CGMA) with over thirty-five years of experience in audit, tax, compliance, assessment and strategy engagements. Mr. Torti is experienced in leading internal and external audit and consulting engagements for private, governmental and not-for-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. 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 not-for-profit 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, and in 2013 he was awarded the designation CGMA. These designations were awarded after Mr. Torti met a stringent set of criteria.

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
Assurance Department Director



Karen A. Lenk, CPA, CFE, is a director of Schowalter & Jabouri, P.C. In this role, Ms. Lenk manages the governmental and nonprofit attest services practice. Ms. Lenk has over twenty years of 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 2015, Ms. Lenk was promoted to director.

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.

In March 2017, the American Institute of Certified Public Accountants (AICPA) awarded Ms. Lenk the Advanced Single Audit Certificate. This certification demonstrates her ability to plan, direct and report on single audits in accordance with the latest requirements of the Uniform Guidance. This certification demonstrates her commitment to perform the highest quality audits for this very specialized area of practice.

Ms. Lenk is a member of the AICPA, 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 served as the Chair of the Governmental committee of the Missouri Society of Certified Public Accountants from September 2014 – September 2016 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)



Jennifer N. Jenkins, CPA
Audit Supervisor



Jennifer N. Jenkins, CPA is an audit supervisor 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 and consulting services for governmental, not-for-profit, 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.

In February 2017, the American Institute of Certified Public Accountants (AICPA) awarded Ms. Jenkins the Advanced Single Audit Certificate. This certification demonstrates her ability to plan, direct and report on single audits in accordance with the latest requirements of the Uniform Guidance. This certification demonstrates her commitment to perform the highest quality audits for this very specialized area of practice.

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 AICPA and Missouri Society of Certified Public Accountants (MSCPA) and currently serves on the governmental committee of the MSCPAs.

YOUR TEAM (CONTINUED)



Christina R. Jacquin, CPA
Audit Manager



Christina R. Jacquin, CPA, is an audit manager 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 as the chair of the school audit committee of the MSCPA. Ms. Jacquin has presented training to various organizations, including the MSCPA and Missouri Association of School Board Officials (MoASBO) on topics including internal controls, recent accounting pronouncements, post issuance bond compliance, and parent teacher organizations.

In February 2017, the American Institute of Certified Public Accountants (AICPA) awarded Ms. Jacquin the Advanced Single Audit Certificate. This certification demonstrates her ability to plan, direct and report on single audits in accordance with the latest requirements of the Uniform Guidance. This certification demonstrates her commitment to perform the highest quality audits for this very specialized area of practice.

In March 2017, the American Institute of Certified Public Accountants (AICPA) awarded Ms. Jacquin the Advanced Single Audit Certificate. This certification demonstrates her ability to plan, direct and report on single audits in accordance with the latest requirements of the Uniform Guidance. This certification demonstrates her commitment to perform the highest quality audits for this very specialized area of practice.

FEES

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

The timing of the engagement is very desirable for us, and we therefore will reduce the hourly rates of our professional staff as an additional courtesy to you.

Our fee for the audit of the County, issuance of the Audit Report, issuance of the Single Audit Report, non-audit services consisting exclusively of the preparation of the financial statements, notes to the financial statements, all typing, printing and binding and all related meetings with County officials that may be needed to perform the audit and to prepare and submit all reports, is as follows:



For the Year Ending:	Audit	Non-Audit Services	Total
December 31, 2018	\$23,750	\$14,750	\$38,500
December 31, 2019	\$24,000	\$15,000	\$39,000
December 31, 2020	\$24,500	\$15,000	\$39,500

We will also provide assistance and consultation regarding any routine matters during the audit or throughout the year without charge. Direct out-of-pocket expenses, such as bank confirmation fees, will be charged as incurred. We will type the report and produce the requested number of financial statements. Our fee is inclusive of typing the report.

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, 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 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 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 Jefferson County, Missouri.

It is our understanding that all accounting records will be up-to-date, individual accounts will be reconciled and balanced, and the general ledger will be closed on a timely basis after the year end and personnel will be available to provide clerical assistance such as typing confirmations, and gathering vendor invoices, canceled checks, personnel files, client files and other documentation for our audit. In addition, we understand that your personnel will also prepare any requested schedules in support of financial data and all information provided by outside third party providers will be available in a timely manner. Prior to the audit, we will provide the County with a detailed list of all the information that will be required for the audit along with a date that the information should be provided. It is the County's responsibility to provide that information. If it is not and the County requests our assistance, this work will be invoiced separately and in addition to our fees listed above.

ENGAGEMENT FEES AND PRICING STRUCTURE (CONTINUED)

In addition, it is our understanding that the County will identify all significant processes and that the County will prepare a detailed memo outlining the procedures over the significant processes and that all key internal controls related to the processes will be identified. Recently issued auditing standards require that the auditors gain a more thorough understanding of an entity's internal controls and this is the minimum client responsibility for us to be able to comply with the recent new standards.

Certain circumstances may require additional procedures on our part and could lead to additional fees being charged. Some examples include request for assistance in preparing and providing the necessary audit information, significant increase in operations, large capital projects, major new federal grants that require additional 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.

Any such additional billings will be done only upon the approval of the County.

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 County may request are:

Shareholder/Director	\$175.00
Manager/Supervisor	\$155.00
Senior Accountant	\$135.00
Staff Accountant	\$105.00



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

BID #: 18-0082

Request for Proposal: AUDITING SERVICES FISCAL YEAR 2018 Date Issued: 11-5-2018

PROPOSALS SHALL BE ACCEPTED UNTIL: TUESDAY, DECEMBER 4, 2018, AT 2:00 P.M. LOCAL TIME.

**Specification
Contact:**

KRISTY APPRILL
Department of Jefferson County Auditor
636-797-5461
kaprill@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)

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.

Contract Term:
**ONE YEAR CONTRACT
WITH TWO ONE YEAR
RENEWAL OPTIONS
UPON APPROVAL OF THE
COUNTY COUNCIL AND
COUNTY EXECUTIVE**

Kerber, Eck & Braeckel LLP	Richard R. Gratza CPA
Company Name	Authorized Agent (Print)
One South Memorial Drive, 900	<i>Richard R. Gratza</i>
Address	Signature
St. Louis, MO 63102	Partner
City/State/Zip Code	Title
314-231-6232	43-0352985
Telephone #	Date
rickg@kebcpa.com	Tax ID #
E-mail	314-880-9307
	Fax #

R.R.G.

PROPOSAL FORM
AUDITING SERVICES

1. Proposal price for the 2018 calendar year Audit including All Required Reports: \$ 35,000
2. Maximum percentage increase that may be requested for each of the renewal periods. 3 %
Do not include a cost increase associated with GASBs new reporting model requirements.
3. 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):

Name of Client	Dates of Audit	Reference (Name of person to contact and phone number)
(a) <u>Montgomery County</u>	<u>2015-2015</u>	<u>Ms. Megan Beeler - 217.532.9530</u>
(b) <u>St. Louis County</u>	<u>2011-2016</u>	<u>Mr. Mark Tucker - 314.615.5491</u>
(c) <u>St. Louis County Library</u>	<u>2010-2018</u>	<u>Mr. Kris Mooney - 314.994.3300</u>
(d) <u>Zoo Museum District</u>	<u>2007-2018</u>	<u>Mr. Pat Dougherty - 314.862.4222</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) Richard R. Gratza CPA - see resumes attached

(b) Brian J. Wuertz CPA - see resumes attached

(c) Allison C. Weems CPA - see resumes attached

5. Proposal price for consulting during the 2019 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting (hourly rate) and non-audit services fees:

Partner	\$ <u>185</u>
Manager	\$ <u>125</u>
Senior Staff	\$ <u>95</u>
Associate Staff	\$ <u>70</u>

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:

Our fee quote is based on the assumption that we do not encounter extraordinary circumstances that would cause a material extension of normal procedures. Extraordinary circumstances are defined as client requested workpapers not prepared, significant changes in the size or complexity of the Organization, adoption of significant new accounting or auditing standards, destruction or disappearance of records, discovery of fraud, or similar situations beyond our control or knowledge. If this happens, we will consult with you before performing additional work.

8. **COMMENTS:** Second year renewal rates:

Our fee quote is based on the assumption that we do not encounter extraordinary circumstances that would cause a material extension of normal procedures. Extraordinary circumstances are defined as adoption of significant new accounting or auditing standards, destruction or disappearance of records, discovery of fraud, or similar situations beyond our control or knowledge. If this happens, we will consult with you before performing additional work.

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).

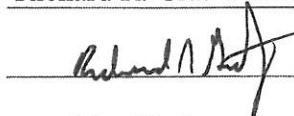
Company Name: Kerber, Eck & Braeckel LLP

Address: One South Memorial Drive, 900
St. Louis, MO 63102

Telephone: 314-231-6232 Fax: 314-880-9307

Federal Tax ID (or
Social Security#): 43-0352985

Print Name: Richard R. Gratza CPA Title: Partner

Signature:  Date: December 4, 2018

E-Mail Address: rickg@kebcpa.com

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

Fiscal Year 2018: Financial and Compliance Audit
including all required reports for single year audit. \$ 35,000

1st Renewal Period (2019): Financial and Compliance Audit
including all required reports for single year audit. \$ 36,000

2nd Renewal Period (2020): Financial and Compliance
Audit including all required reports for single year audit. \$ 37,000

SERVICE

We live our commitment to quality service through three main areas:

- **ACCESSIBILITY** – At KEB, partner involvement is frequent and personal. You will have direct access to the partner, Rick Gratza, assigned to your team at all times. Rick will be visibly present and integrally involved during each phase of the audit.
- **RESPONSIVENESS – A UNIQUE COMMITMENT** – As a matter of firm policy, all of our professionals are committed to returning client telephone calls and emails within four hours. With such a commitment, you can be assured that your questions will be heard and addressed on a timely basis.
- **COMMUNICATION** – Our audit professionals will work hard to get to know your organization and maintain a close and constructive relationship with your management team. During our audit, we will regularly communicate our progress to ensure adequate planning and coordination of services as well as timely communication of audit related matters.

BACKGROUND

KEB is a leading regional firm of certified public accountants and management consultants with offices in the following cities:

Illinois
Carbondale
Columbia
Harrisburg
Edwardsville
Litchfield
Marion
O'Fallon
Springfield

Missouri
Cape Girardeau
St. Louis

Wisconsin
Milwaukee

Founded in 1931, KEB is one of the oldest and most respected firms in the Midwest. The firm has over 200 professional and support staff, including 26 partners, in its eleven locations. If selected, the audit will be led by our St. Louis group, which has 72 professional and support personnel and 8 partners.

SIZE, RESOURCES, AND OUR QUALIFICATIONS

KEB is currently the 126th largest public accounting firm in the country according to Inside Public Accounting. KEB is *large enough* to provide the technical expertise you desire, yet *small enough* to provide the hands-on, personal attention you deserve. Our firm is structured to provide support to all clients, especially when issues arise that may be specific to a team member's industry expertise or prior professional experiences.

SIZE, RESOURCES, AND OUR QUALIFICATIONS – Continued

Our experience with governmental organizations extends beyond traditional accounting services. We also provide a wide range of management advisory services, which have included both comprehensive reviews of entire organizations as well as more limited assistance to address a specific need or to improve the performance of a specific program. Recent engagements have included:

- Consulting services for a Missouri county government including new accounting standards implementation, grants management evaluation and training, and other special projects.
- Ongoing financial and operational reviews of five St. Louis cultural institutions on behalf of the Zoo Museum District.
- Review of cash handling controls and investigative accounting for a large St. Louis metropolitan area school district.

Those government agencies charged with regulating selected businesses and industries appreciate KEB's insight into the demands and complexities associated with performing these regulatory functions and have frequently turned to KEB to assist them. Recent engagements have included:

- Annual reviews of approximately 550 Single Audits performed by other CPA firms on behalf of the Illinois Department of Healthcare and Family Services.
- Ongoing compliance assessments of riverboat casinos with the state laws and regulations.
- Targeted examinations of the insurance industry on behalf of government regulators.

ENGAGEMENT TEAM AND EXPERIENCE

We have selected the following individuals (resumes included in Appendix) as our team to provide the services outlined herein:

	Approx. % of time
Lead Engagement Partner Richard R. Gratz CPA	8%
Quality Control Partner Brian J. Wuertz CPA	
Audit Manager Allison C. Weems CPA	15%
In-charge Auditor Brittany S. Wolfram	40%
Staff	37%

These KEB professionals have centered their practice in serving the public sector.

NONAUDIT SERVICES

We will assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County of Jefferson, Missouri in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined.

The County must agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. The County will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, the County must agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

PROPOSED FEES

Our fees are 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 as 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 IRS, or other issue 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., fees will be based on 75% of our standard hourly professional rates.

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 continue working with you.

RICHARD (RICK) R. GRATZA, CPA

PARTNER

Qualifications

Rick is an audit and consulting partner and will serve as the lead partner on the County's audit. Rick specializes in not-for-profit and governmental entities. Prior to joining KEB in 1998, Rick worked for the Missouri State Auditor. Rick has extensive audit and consulting experience in the following areas:

- State and local governments
- Not-for-profit organizations

Governmental organizations served by Rick in the past three years include:

• St. Louis County Library District	• Francis Howell School District
• Zoo Museum District	• City of St. Charles
• St. Charles Convention Center	• Hazelwood School District
• St. Louis County	• City of Fenton
• South Grand CID	• Montgomery County
• Jefferson City School District	



At Kerber, Eck & Braeckel LLP, Rick has provided services to governmental not-for-profit organizations for over 20 years and oversees numerous engagements. In addition, some of these engagements include:

• Internal control advisory assistance	• Single Audits in accordance with OMB's Uniform Guidance
• Forensic and investigative accounting	• Compliance advisory assistance
• Agreed-upon procedures	• Financial forecast and projections
• Cost allocation	• Internal audit

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.

Memberships/Affiliations

Rick has served the accounting profession and local community as follows:

• Member, American Institute of CPAs	• Past Chairman - School Audit Committee, Missouri Society of CPAs
• Member, Missouri Society of CPAs	• Past Accounting and Audit Committee, Missouri Society of CPAs
• Member, Illinois Society of CPAs	• Special Review Committee, Government Finance Officers Association

EDUCATION AND CERTIFICATIONS

Rick graduated from Missouri State University with a Bachelor of Science in Accounting. He is licensed to practice in the States of Missouri and Illinois.

Rick regularly attends AICPA national conferences relating to not-for-profits and governmental entities. He meets the educational requirements to perform audits under Government Auditing Standards. Rick is also a frequent speaker for industry groups on nonprofit and governmental accounting issues.

BRIAN J. WUERTZ, CPA**PARTNER****Qualifications**

Brian is an audit and consulting partner and will be responsible for audit quality including the performance of a second partner concurring review of key audit working papers and financial statements for the County. Brian has been in the public accounting field since 1986, and has been with Kerber, Eck & Braeckel LLP since 1989.

Brian has extensive audit and consulting experience in the following areas:

- Closely-held businesses
- Local Governments



Current government audit clients served by Brian include:

• School District of Clayton	• Lindbergh School District
• Parkway School District	• Maplewood-Richmond Heights School District
• Rockwood School District	• Affton School District
• East-West Gateway Council of Governments	• Fox C-6 School District
• Riverview School District	• Carterville School District

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.

A number of Brian's government clients require audits to be performed under OMB's Uniform Guidance. As such, Brian is familiar with audits of federal award programs and meets the required continuing professional education requirements mandated by Government Auditing Standards.

Memberships/Affiliations

Brian has served the accounting profession and St. Louis community as follows:

- Member, American Institute of CPAs
- Member, Missouri Society of CPAs
- Member, Illinois Society of CPAs
- Board of Directors, Black Sheep Foundation
- Treasurer, Columbia Khouri League
- Board of Directors, Construction Financial Management Association - St. Louis Chapter

Education and Certifications

Brian graduated from McKendree College with a Bachelor of Business Administration in Accounting. He is licensed to practice in the States of Missouri and Illinois.

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.

ALLISON C. WEEMS, CPA**AUDIT MANAGER****Qualifications**

Allison Weems will serve as the manager responsible for detail workpaper review, supervising staff, and communications with management and partner in charge.

Allison's audit experience is in the following areas:

- Government entities
- Not-for-profit organizations
- Closely-held businesses

Governmental entities recently served by Allison include:

- St. Louis County
- East-West Gateway Council of Governments
- Rockwood School District
- School District of Clayton
- Riverview Gardens School District
- City of Fenton
- City of St. Charles



Other recent client engagements include:

- Diocese of Jefferson City
- Franciscan Missionary Union
- Franciscan Sisters of Mary
- Children's Home Society of Missouri
- Hospice of Southern Illinois
- Potter Electric Signal Company
- Miracle Supply Company Inc.
- Fletcher-Reinhardt Company
- Joseph C. Sansone Company

Education and Certifications

Allison graduated from the University of Missouri – St. Louis School of Business with a Bachelor of Science in Accounting and a Master of Accounting. She is licensed to practice in the State of Missouri.

Allison has met the continuing professional education requirements mandated by the "Yellow Book" and is qualified to perform audits under Government Auditing Standards. She attends the Missouri Society of Certified Public Accountants' annual Governmental Accounting and School Audit Conferences as well as participating in other seminars that focus on accounting and auditing for governmental and not-for-profit organizations.

Brittany S. Wolfram**In-Charge Auditor****Qualifications**

Brittany joined the St. Louis office of KEB in 2016 and has audit experience in the following areas:

- Not-for-profit organizations
- Government entities
- Retirement Plans

Organizations currently served by Brittany include:

- Lindbergh School District
- Parkway School District
- Northwest School District
- De La Salle, Inc.
- Jefferson City School District
- School District of Clayton

**Memberships/Affiliations**

Brittany has served the accounting profession and local community as follows:

- Member, Missouri Society of CPAs

Education and Certifications

Brittany graduated from the University of Missouri – St. Louis School of Business with a Bachelor of Science in Accounting. She is currently pursuing her CPA certification.

Brittany has met the continuing professional education requirements mandated by the “Yellow Book” and is qualified to perform audits under Government Auditing Standards.

REFERENCES

The following is a sample of local governments served in the last five years by the St. Louis office personnel included in this proposal:

Client Name Client Address	Contact Person Title Telephone Number	Type of Institution Type of Work Years of Service
Parkway C-2 School District 455 North Woods Mill Road Chesterfield, MO 63017	Ms. Patricia Bedborough Chief Finance Officer 314.415.8060	School District CAFR * and Uniform Guidance compliance audits 10+ 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 Uniform Guidance compliance audits 5 years
St. Louis County Library 1640 South Lindbergh Boulevard St. Louis, MO 63131	Mr. 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. Felicia Shaw Executive Director 314.863.5811	Special Purpose Government Financial statement audit 10+ years
St. Louis County 41 South Central Avenue St. Louis, MO 63105	Mr. Mark Tucker County Auditor 314.615.5491	County Government CAFR * and Uniform Guidance compliance audits 6 years
Ste. Genevieve County 55 South Third Street, Room 4 Ste. Genevieve, MO 63670	Ms. Linda Wagner City Administrator 473.883.2333	County Government Special attest engagement - Chapter 100 bonds 6 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 3 year
Rockwood School District 111 East North Street Eureka, MO 63025-1229	Mr. Dan Steinbruegge Director of Finance 636.938.2220	School District CAFR * and Uniform Guidance compliance audits 40 years
Montgomery County 1 Courthouse Square, Room 101 Hillsboro, IL 62049	Ms. Megan Beeler Finance Committee Chairman 217.532.9530	County Government Financial statement and Uniform Guidance compliance audits 4 years
Affton School District 8701 Mackenzie Road St. Louis, MO 63123	Mr. Steven Fedchak Chief Financial Officer 314.633.5922	School District Financial statement and Uniform Guidance compliance audits 3 years
Fox C-6 School District 745 Jeffco Blvd. Arnold, MO 63010	Mr. John Brazeal Chief Financial Officer 636.296.8000	School District Financial statement and Uniform Guidance compliance audits 2 years
City of Fenton 625 New Smizer Mill Road Fenton, MO 63026	Ms. Morgan Kuepfert City Clerk 636.343.2080	County Government CAFR * and Uniform Guidance compliance audits 6 years

* CAFR receives the GFOA Certificate of Achievement for Excellence in Financial Reporting or the ASBO Certificate of Excellence in Financial Reporting or both.

REFERENCES – Continued

Client Name Client Address	Contact Person Title Telephone Number	Type of Institution Type of Work Years of Service
Locust Business District 3150 Locust Street, #200 St. Louis, MO 63103	Mr. James Pendegraft Treasurer 314.652.2220	Special Purpose Government Financial statement audit 5+ 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 Uniform Guidance compliance audits 9 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 Uniform Guidance compliance audits 10+ years
Hazelwood School District 15955 New Halls Ferry Road St. Louis, MO 63031	Mr. Chris Norman Chief Financial Officer 314.953.5017	School District Financial statement and Uniform Guidance compliance audits 9 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 Uniform Guidance compliance audits 7 years
Maplewood-Richmond Heights School District 7539 Manchester Road St. Louis, MO 63143	Mr. Chris Hoelzer Director of Technology and Business Services 314.644.4400	School District Financial statement and Uniform Guidance compliance audits 11 years
Carterville Unit No. 5 Schools 306 Virginia Avenue Carterville, IL 62918	Mr. Robert Prusator Superintendent 618.985.4826	School District Financial statement and Uniform Guidance compliance audits 5 years
Ritenour School District 2420 Woodson Road St. Louis, MO 63114	Mr. Dwight Lindhorst Chief Financial Officer 314.493.6010 ext. 8115	School District Financial statement and Uniform Guidance compliance audits 6 years
City of St. Charles 200 North Second Street #102 St. Charles, MO 63301-2851	Ms. Jennifer O'Connor Assistant Finance Director 636.940.4668	County Government CAFR * and Uniform Guidance compliance audits 4 years
Jefferson City School District 315 E. Dunklin Jefferson City, MO 65101	Mr. Jason Hoffman Chief Financial Officer 573.659.3004	School District Financial statement and Uniform Guidance compliance audits 2 years
Ferguson-Florissant School District 1005 Waterfund Drive Florissant, MO 63033-3694	Ms. Laura Modrusic Chief Financial Officer 314.506.9013	School District Financial statement and Uniform Guidance compliance audits 5 years

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