

**REQUEST FOR PROPOSAL NOTICE ISSUED: 6-29-2009**

**JEFFERSON COUNTY, MISSOURI**

Department of Administrative Services  
729 Maple Street  
PO Box 100  
Hillsboro, MO 63050  
www.jeffcomo.org  
636-797-5380

**SPECIFICATION CONTACT**

**DOROTHY STAFFORD**

Department of the County Auditor  
Jefferson County, Missouri  
**636-797-5458**

**REQUEST FOR PROPOSAL**

**AUDITING SERVICES**

**PROPOSALS SHALL BE ACCEPTED UNTIL:**

**TUESDAY, JULY 28, 2009, at 2:00 p.m. local time.**

Thereafter, proposals shall be opened in the Assembly Room of the Jefferson County Administration Center.

**THREE (3) COMPLETE COPIES OF SEALED PROPOSALS MUST BE DELIVERED TO:**

**Department of the County Clerk  
Wes Wagner (636) 797-5478  
Jefferson County, Missouri  
729 Maple Street  
Hillsboro, MO 63050**

**The outside of the envelope must contain the vendor's name, address and the following language:**

**SEALED PROPOSAL FOR: AUDITING SERVICES**

**SUBMITTED PROPOSALS ARE SUBJECT TO THE TERMS AND CONDITIONS OF THIS  
PROPOSAL INVITATION AND SPECIFICATIONS.**

**The Agreement/Contract term is from:  
01-01-2010 through 12-31-2010.**

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. 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 FOUR 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.

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**Company Name**

**Authorized Agent (Print)**

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**Address**

**Signature**

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**City/State/Zip Code**

**Title**

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**Telephone #**

**Date**

**Tax ID #**

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**E-mail**

**Fax #**

## TABLE OF CONTENTS:

<b>Legal Notice and Request for Proposal</b>	<b>Page 1</b>
<b>Table of Contents</b>	<b>Page 2</b>
<b>Proposal Requirements</b>	<b>Page 3</b>
<b>Proposal Form and Contract</b>	<b>Page 5</b>
<b>Affidavit</b>	<b>Page 8</b>
<b>Specifications</b>	<b>Page 9</b>
<b>Exceptions to Proposal</b>	<b>Page 9</b>

## **PROPOSAL REQUIREMENTS**

**A. PROPOSAL SUBMISSION:**

Submit proposal form in triplicate (three copies) with specification pages, if applicable. No facsimile proposals shall be accepted and shall be rejected. A fully executed Affidavit is required by Section 285.530 RSMo and shall be submitted with the proposal form. A copy of the Affidavit is attached hereto. Failure to execute the Affidavit shall result in the proposal being rejected.

**B. BASIS OF PROPOSAL AWARD:**

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

It is further agreed that the Contract shall not be valid and binding upon the County until approved by the County Counselor, as to legal form and is subject to the Ordinances, Resolutions and Orders of Jefferson County, Missouri, and State and Federal Law. If no proposal or proposals have been awarded by the County Council within thirty (30) days following the opening of the proposal then all proposals will be deemed rejected.

**C. PROPOSAL PREPARATION:**

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

**D. MODIFICATION OR WITHDRAWAL OF PROPOSALS:**

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

**E. LATE PROPOSALS:**

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

**F. PROPOSAL DEPOSITS:**

Proposal Deposits are not required unless specified in the Specifications.

**G. MATERIAL AVAILABILITY:**

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

**H. ALTERNATE PROPOSALS:**

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

**I. INCORPORATION OF DOCUMENTS:**

The terms of the proposal invitation, proposal specifications, proposal form are incorporated into the contract as if fully setout therein.

**J. ADDENDA:**

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

**K. INSURANCE:**

The Vendor/Contractor shall purchase and maintain in force, with an insurance company licensed to do business in the State of Missouri, at it's own expense, such insurance as will protect the Vendor/Contractor from claims which may arise out of or result from the Vendor/Contractor's execution of the work, whether such execution be by himself, his employees, agents, or by anyone for whose acts any of them may be liable. If any such work covered by the Contract is to be performed on County owned or leased premises, the Vendor agrees to carry liability and workman's compensation insurance, satisfactory to the County, and to indemnify the County against all liability, loss, and damage arising out of any injuries to persons and property caused by the Vendor, his sub-contractors, employees or agents. The insurance coverage shall be such as to fully protect the County and the general public from any and all claims for injury and damage resulting by any actions on the part of the Vendor/Contractor or its' forces as enumerated above. All policies must name the County as an additional insured and provide for thirty (30) days written prior to any material changes or cancellation.

THE COUNTY REQUIRES ORIGINAL CERTIFICATES OF INSURANCE BEFORE THE CONTRACT IS AWARDED.

**A. ( XX ) Required ( ) Not Required      **Comprehensive General Liability Insurance****

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

**B. ( XX ) Required ( ) Not Required      **Professional Liability Insurance****

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

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

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

**L. PROPOSAL OPENINGS:**

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

**M. PROPOSAL TABULATIONS:**

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

## **PROPOSAL FORM AND CONTRACT**

### **A. PROPOSAL REPRESENTATIONS:**

The vendor, by executing the proposal form certifies that:

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

### **B. CERTIFICATION OF INDEPENDENT PRICE DETERMINATION:**

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

### **C. PRICE:**

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

### **D. MISSOURI DOMESTIC PRODUCT PROCUREMENT ACT:**

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

### **E. DEFINITIONS:**

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

### **F. INSPECTION, ACCEPTANCE AND APPROVALS:**

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

### **G. WARRANTY:**

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

### **H. PAYMENT:**

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

**I. CHANGE ORDER:**

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

**J. DELIVERIES:**

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

**K. RESPONSIBILITY FOR SUPPLIES:**

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

**L. SUBCONTRACTS:**

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

**M. CHOICE OF LAW:**

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

**N. TERMINATION:**

1. General: Performance of work may be terminated by the County in whole, or from time to time in part, whenever County shall determine that such termination is in the best interests of County. Termination shall be affected by delivery to Supplier of a Notice of Termination specifying the extent to which performance of work is terminated and the date upon which such termination becomes effective. If such notice does not state termination is pursuant to subparagraph 2, 3, or 4 of this paragraph, County shall have the right to so indicate within thirty (30) days. If no notice is delivered within the thirty (30) day period, or such longer periods as is mutually agreed to by the parties, the original Notice of Termination shall be deemed to be issued pursuant to subparagraph 1 of this paragraph.
2. Bankruptcy or Insolvency: In the event bankruptcy proceedings are commenced by or against Supplier or under any provisions of the United States Bankruptcy Act or for the appointment of a receiver or trustee or a general assignment for the benefit of creditors of either party, County shall be entitled to terminate without further cost or liability.
3. Default: County may terminate the whole Contract or any part in either of the following circumstances:
  - a. If supplier fails to deliver the items required by the contract within the time specified; or
  - b. If supplier fails to perform any of the other provisions of the contract, or so fails to make progress as to endanger performance of the contract in accordance with its terms, and in either of these two circumstances does not cure such failure within a period of ten (10) days after notice from County specifying such failure. In the event of termination under subparagraph 1, County shall have the right to procure, on such terms and in such manner as it may deem appropriate, items similar to those terminated, and to recover from Supplier the excess cost for such similar items provided, however, Supplier shall not be liable for such excess costs where the failure upon which the termination is based has arisen out of causes beyond the control of Supplier and without the fault or negligence of Supplier. Such causes shall be deemed to include fires, floods, earthquakes, strikes, and acts of the public enemy. The rights of County provided in subparagraph 1 shall be in addition to any other rights provided by law or the contract.
  - c. In the event of the Supplier's non-compliance with the provisions as set forth. This Contract may be cancelled, terminated or suspended in whole or in part and the supplier may be declared ineligible for further County contracts. The rights and remedies of the County provided in this paragraph shall not be exclusive but are in addition to any remedies provided in this Contract or as provided for by law.

**O. NOTICE AND SERVICE THEREOF:**

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

**P. CONTRACT TERM:**

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

**Q. COMPLIANCE WITH APPLICABLE LAWS:**

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

**R. ACTS OF GOD:**

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

**S. SELLER'S INVOICES:**

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

**T. APPROVAL:**

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

**U. INDIVIDUAL, PARTNERSHIPS, CORPORATIONS:**

Indicate: [ ] Individual: [ ] Partnership: [ ] Corporation.

Incorporated in the State of \_\_\_\_\_.

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

**SPECIFICATION**  
**CONTACT**

**DOROTHY STAFFORD - COUNTY AUDITOR – 636-797-5458**

**AFFIDAVIT**  
(as required by Section 285.530, Revised Statutes of Missouri)

STATE OF \_\_\_\_\_ )  
 ) ss  
COUNTY OF \_\_\_\_\_ )

BEFORE ME, the undersigned Notary Public, \_\_\_\_\_

personally appeared who is \_\_\_\_\_ (Title) of \_\_\_\_\_

\_\_\_\_\_(Company Name), and after being sworn did depose and say:

1. that said company is enrolled in and participates in a federal work authorization program with respect to the employees working in connection with the following services contracted between Contractor and Jefferson County, Missouri for the \_\_\_\_\_ Project.
2. that said company does not knowingly employ any person who is an unauthorized alien in connection with the contracted services set forth above.

The terms used in this affidavit shall have meaning set for in Section 285.525 RSMo, Et seq.

**Signature (Person with Authority)**

Printed Name

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## Title

Date

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 2009

## My Commission Expires:

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**Signature of Notary**

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Date

## **SPECIFICATIONS**

### **AUDITING SERVICE**

1. **PURPOSE** – The specifications define the general requirements for Proposals for Independent Auditing Services for the County of Jefferson, Missouri using a prescribed format.
2. **SCOPE OF SERVICES** – The successful firm shall audit the basic financial statements of the County of Jefferson, Missouri as of and for the year ending December 31, 2009. The audit shall be conducted to satisfy the requirements of the “Government Auditing Standards” issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, “Audits of States, Local Governments and Non-Profit Organizations.”
  - The audit shall be a financial and compliance review of all County funds. (See Appendix “A”)
  - The firm shall adhere to generally accepted government auditing standards under the financial reporting model under GASB 34.
  - The audit shall cover the one-year period from January 1, 2009 to December 31, 2009.
  - The firm shall submit a final draft of its report to be presented at an exit conference no later than May 1, 2010.
  - The firm shall agree to utilize the County’s staff to perform all work of an assisting nature, consistent with generally accepted government auditing standards, whenever qualified County employees are available.
  - The firm shall express an opinion on the financial statements.
  - The County also expects the firm to assist in the preparation of the financial statements required and additional supplementary data. The firm shall provide copies of all audit adjustments to the County’s Financial records and substantiating data for them.
  - The firm shall submit a management letter reporting on internal control, management weaknesses observed, and legal compliance. The report shall assess effects on financial management and propose initial steps toward eliminating weaknesses. Responses to these comments by the affected department heads shall be included in the final management letter.
  - The firm shall provide fifty (50) copies of the auditor’s report, the financial statements and schedules and the report on legal compliance and internal accounting control weaknesses. The partner in charge of the audit shall be free to attend one public meeting at which the Audit report will be discussed, if necessary.
  - The firm shall make working papers available to the County Auditor or the Missouri State Auditor’s office, upon request.
  - Jefferson County reserves the right to accept or reject any or all proposals or any part of the proposals and to waive any technicalities.

3. **GENERAL/HISTORICAL INFORMATION** - Jefferson County is a Missouri county of the first class. Funds, all of which will be subject to this audit, include those listed in Appendix "A" with total appropriations of \$88,000,000.00 in the last fiscal year. Jefferson County has a current full-time work force of approximately 600 employees. The most recent audit of Jefferson County was performed for the period January 1, 2008 to December 31, 2008. A copy of the auditor's report will be available in the County Auditor's office. A copy of the Auditor's report for 2008 is available at this time.

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

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

- The majority of checks and warrants are processed on computer.

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

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

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

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

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

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

- b. Use of computer audit techniques and specialists, including the extent of automation of work papers.
  - c. Organization of audit team and approximate percentage of time each member would spend on the audit; description of approximate staff time allocated to various audit areas.
  - d. Management letter approach (also provide a sample letter).
  - e. Typical assistance generally expected from the County staff.
- 3. Throughout the year, a client may need the assistance of the Auditor for various issues that may arise. Describe any additional services that would be available, free of charge, to clients on a year round basis (i.e. training/seminars for County staff, tax consultation, publications, phone calls to the Auditor for guidance concerning technical questions, etc.)
- 4. Staff biographies, including experience, of the individuals who will be assigned to the engagement, relevant experience of each in auditing governmental entities, and recent continuing professional education of each.
- 5. Describe the policies and procedures and/or approach regarding changes in staff assigned throughout the audit engagement contract that ensures knowledgeable staff are always on the engagement.
- 6. Provide a list of the local office's (not your firm as a whole) local government audit clients for the current year and the five preceding fiscal years. Indicate the type(s) of services performed and the number of years served for each.
- 7. A copy of the report on the firm's most recent peer review, and letter of comments.
- 8. An acknowledgment that:
  - a. The firm is independent of the County of Jefferson, Missouri, as that term is defined in the Ethical Rules of the AICPA.
  - b. Appropriate licensing to perform the audit, as provided by applicable laws of the State of Missouri, has been obtained.
  - c. The firm has met the peer review standards of the AICPA and Governmental Auditing Standards.
  - d. The firm will provide adequate supervision on a day-to-day basis.
  - e. Staff assigned to the audit have met the continuing education requirements required by Governmental Auditing Standards, issued by the Comptroller General of the United States.
  - f. Has the Federal Government ever found a Single Audit performed by your firm or an employee/member of your firm to be deficient according to federal guidelines? If yes, explain in detail.
  - g. Disclose any potential conflict of interest, which may occur because of acceptance of this engagement.

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

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

10. Term: The County is soliciting proposals for a one-year term. This agreement may be renewed for four additional one-year terms upon the mutual agreement of the successful bidder and the County. This agreement may be renewed if the firm's annual assessment of performance by the County proves satisfactory, the proposal for the second, third and fifth year renewal rates is agreeable to both parties and the annual renewal is approved by the County Council. Subsequent to the fifth year, the County may negotiate further years' audits with the same firm without issuing a Request for Proposal if it is considered to be in the County's best interest.

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

## **6. PERFORMANCE REQUIREMENTS:**

- The annual audit will take place in County offices on dates convenient to the County Auditor. Fifty copies of the completed audit and management letter shall be submitted by May 2010 to the County Auditor. A presentation to the County Council is required.
- The County will provide work area, records, and cooperation of employees as requested by the auditor. Clerical assistance and supplies will be the responsibility of the auditing firm.
- To obtain and compile component unit information and insure that it is appropriately presented in the general purpose financial statements; to prepare footnotes and other required supplementary disclosures, subject to County Auditor approval.
- Basic financial statements should include, but not be limited to:

### **(A) Government-Wide Financial Statements**

- (i) Statement of Net Assets**

(ii) Statement of Activities

**(B) Fund Financial Statements**

(i) Governmental Funds:

Balance Sheet

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

Statement of Revenues, Expenditures, and Changes in Fund Balances

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

(ii) Fiduciary Funds:

Statement of Fiduciary Net Assets

**(C) Notes to Basic Financial Statements**

**(D) Required Supplementary Information**

(i) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund

(ii) Schedule of Department Expenditures by Category – General Fund

(iii) Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Major Fund – For All

(iv) Notes to Schedules in Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Unaudited

**(E) Additional Supplementary Information**

(i) Combining Balance Sheet – Non-major Governmental Funds

(ii) Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds

(iii) Combining Statement of Fiduciary Net Assets – Agency Funds

**(F) Federal Compliance Section**

(i) Schedule of Expenditures of Federal Awards

(ii) Note to Schedule of Expenditures of Federal Awards

(iii) Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

(iv) Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

(v) Schedule of Findings and Questioned Costs

- The report which the auditor completes shall contain the following information:
  - (a) A statement of the scope of the audit.
  - (b) The auditor's opinion as to whether the audit was made in accordance with generally accepted auditing standards applicable in the circumstances.
  - (c) The auditor's opinion as to whether the financial statements included in the audit report present fairly the results of the operations during the period audited.
  - (d) The auditor's opinion as to whether the financial statements accompanying the audit report were prepared in accordance with generally accepted accounting principles applicable to first class counties in Missouri.
  - (e) The reason(s) an opinion is not rendered with respect to items (c) and (d) in the event the auditor is unable to express an opinion with respect thereto.
  - (f) The auditor's opinion as to whether the County's budgetary and disbursement procedures conform to the requirements of the revised statutes of the state of Missouri.
  - (g) The auditor's opinion as to whether financial statements are presented in such form as to disclose the operations of each fund of the County and a statement of the operations of all funds.
  - (h) In conjunction with the auditing process, the auditor will be expected to assess County policies and practices which pertain to the fiscal management of the County and report any weaknesses which are discovered in such management practices along with recommended changes for improvement. This activity should be reported in a management letter to the County Council.
  - (i) Prior to completion of the audit, the auditing firm should assure the County that the general bank accounts are reconciled as of the close of the 2009 fiscal year.
  - (j) Attach a brief that describes the audit impact and additional services that result from the implementation of GASBs new reporting model requirements. Identify any additional audit costs to be incurred in the year of implementation and subsequent years.

**7. NON-AUDIT SERVICES AND FEES** – In addition to the services required under the scope of the audit as previously defined, the County may request certain non-audit services as long as those services do not impair the independence of the CPA firm to perform the audit. These non-audit services will include assisting in the drafting of the annual financial statements, general consultation, training or other assistance. Please indicate your understanding of the independence rules when performing such services and give a detail listing of the training and the assistance you could provide to the County.

**8. EVALUATION PROCESS** - The county audit committee, consisting of the County Executives, and County Auditor shall evaluate the proposals on the basis of the qualifications, relevant experience and responsiveness of the bidders, as well as the estimated cost of the engagement, the Council reserves the right to reject or accept any or all bids.

**9. ADDITIONAL INFORMATION** - Inquiries should be directed to the County Auditor at (636) 797-5458.

## APPENDIX "A"

### AUDITING SERVICE

List of funds: (Not inclusive)

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

## PROPOSAL FORM

### AUDITING SERVICES

1. Proposal price for the 2009 calendar year Audit including All Required Reports: \$ \_\_\_\_\_
2. Maximum percentage increase that may be requested for each of the renewal periods. \_\_\_\_\_ %  
Do not include a cost increase associated with GASBs new reporting model requirements.
3. List below Counties or other governmental institutions that your company audited within the last three years (within metro St. Louis or Jefferson County area):

Name of Client	Reference (Name of person to contact and phone number)
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(a) _____	_____
(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) _____	_____
_____	_____
_____	_____
(b) _____	_____
_____	_____
_____	_____
(c) _____	_____
_____	_____
_____	_____

5. Proposal price for consulting during the 2009 calendar year. Consulting will address issues such as computer compatibility with REJIS and any additional financial software components.

Proposal price for consulting: \$ \_\_\_\_\_

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:

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

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

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9. **COMMENTS:** Fourth Year Renewal Rates:

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