



REQUEST FOR PROPOSAL INTRODUCTION AND DESCRIPTION OF OPERATIONS

The City of Knob Noster is soliciting proposals for the City's annual audit beginning with the fiscal year ending December 31, 2023, and related financial advisory services during and throughout the course of the year. It is the intent of the City to engage professional accounting services from a qualified CPA firm through a process subsequent to: 1) an evaluation and comparison of past performance, appropriate references, prior experience in other municipalities and counties and expertise related to the City's specification; and 2) the identification of available professional services that may or may not have been used by the City previously. Specifications pertaining to the scope of the City's audit are outlined below, as well as the criteria that will be used in evaluating the qualifications of firms submitting proposals.

DESCRIPTION OF THE CITY AND RECORDS TO BE AUDITED

The City of Knob Noster operates under the Mayor/Board/City Administrator form of government. The City is a 4th class city with a population of 2,734.

FUND STRUCTURE

The annual audit shall encompass all funds of the City of Knob Noster, Missouri including, but not limited to the following:

- General Fund
- Capital Projects Fund
- General Obligation Bond Fund
- Debt Service Fund
- Road Use Fund
- Sales Tax Fund
- Term Debt Fund
- Transportation Fund
- Consumer Deposits
- Water/Sewer Fund
- Solid Waste Fund

ASSISTANCE AVAILABLE FOR PROPOSERS

Hood and Associates CPAs, PC, 1251 N.W. Briarcliff Pkwy, Suite 125, Kansas City, MO 64116 completed the City's audit for the fiscal year ended December 31, 2022.

The City will provide an adequate work area for the auditing staff. City staff will be available to answer questions and for consultation as needed. Minor clerical assistance will be provided (typing of confirmations, pulling and refiling documents, etc.).

The annual audit shall be of sufficient dept and scope to enable the auditor to produce an unqualified audit report, if appropriate. The audit must be performed in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133; and must be in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in the Government Auditing Standards.

SELECTION PROCESS

The qualifications of the firms submitted proposals will be reviewed by the Board of Aldermen. These staff members will make a recommendation to the Council and may do so with or without an interview.

PROPOSAL FORMAT AND CONTENTS

Responses to this Request for Proposal shall include the following information and the format shall be followed as shown. Incomplete proposals will not be accepted.

Table of Contents

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

Scope Section

Clearly describe the scope of the required services to be provided.

Audit Approach

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

Profile of the Firm

Provide the location of the office from which the work is to be performed and the number of partners, manager, supervisors, seniors and other professional staff employed at that office.

Identify the staff who will be assigned to this audit. Resumes of each person to be assigned to the audit must be included and should contain specific municipal and utility auditing experience.

Describe the range of activities performed by the local office in the governmental area such as audit, accounting and management services. Include activities that demonstrate your commitment to the municipal governmental practice.

Briefly describe your firm's quality control policies and procedures. State whether or not those policies and procedures are subjected to the profession's "peer review" program to provide for an independent review of their effectiveness.

Governmental Experience

Describe the most recent audits (along with dates) of municipalities that were conducted by the group proposed to undertake this audit. List names and telephone numbers of client officials responsible for those audits.

Also, include your firm's experience in assisting governmental entities in the reporting model changes as promulgated under GASB 34 and related statements.

Additional Data

Give any additional information considered essential to this proposal, including involvement in state and municipal government organizations, seminars, etc.

EVALUATION CRITERIA

Proposals will be evaluated based on the qualifications of the office in the firm which will actually be performing the audit work. Following is some of the factors which will be considered:

- Experience and qualifications of firm and audit team.
- Compliance with Government Auditing Services.
- Participation and attendance in governmental-based and/or GFOA sponsored CPE courses.
- Single audit experience.
- Extensive knowledge and/or experience in the requirements of the new reporting of infrastructure as mandated by GASB.
- Number and scope of current city and other local government clients.
- References.
- Consulting capabilities available.

FEES

Proposals that are submitted in response to this letter should include a proposed fee of the firm's charge to perform the City's audit attached in a separate sealed envelop to the firm's copy of the qualifications section and identified as "2023 Audit Cost Data". The fees need to be broken down by year and be separated by City and TMU.

It is anticipated that the firm selected to serve as the City's auditor will be retained for three years, with the City holding the option of retaining the same auditor for at least the succeeding three years.

If your firm desires to present its qualifications, please submit three copies to the undersigned by 5:00pm March 29, 2024. To assist you in preparing your proposal, copies of your annual audit for the fiscal year ended December 31, 2022, are available upon request. If you desire any additional information, clarification or would like to visit the City of Knob Noster to review our financial records before preparing your proposal, please contact me at (660) 563-2595.

The City of Knob Noster reserves the right to reject any or all bids or waive any irregularities that is in the best interest of the City. Furthermore, the professional accounting services engaged will be from the firm which, in the opinion of the City, is the best qualified to perform the City of Knob Noster's audit.

Respectfully submitted,



Amy M. Schouten
Knob Noster City Clerk