



CITY OF BALLWIN, MISSOURI

**REQUEST FOR PROPOSAL
RFP 19-30**

INDEPENDENT AUDIT SERVICES



PURPOSE

The purpose and intent of this Request for Proposal (RFP) is to enter into a contract with a qualified independent certified public accountant (hereafter referred to as the Auditor) to perform a financial audit of the City of Ballwin, Missouri, for the fiscal years ended December 31, 2019 through 2021.

Renewals: Two (2) one-year renewals, thereafter, if mutually agreed.

METHOD OF AWARD / SELECTION

The proposals will be evaluated by the Finance Department. The successful proposer may be selected from the proposals submitted or proposers may be ranked and interviewed prior to award. Staff will select a firm based upon review of material submitted, references checked, and indicated cost. Award of the contract will be made by our Board of Aldermen.

The City of Ballwin reserves the right to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. The City of Ballwin also reserves the right to accept or reject all or any part of the bid, to waive technicalities, and to accept the offer considered to be the most advantageous to the City.

SCOPE OF WORK TO BE PERFORMED

The Auditor shall audit all funds in accordance with auditing standards generally accepted in the United States of America; standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments; applicable pronouncements of the Governmental Accounting Standards Board (GASB) and pronouncements of the Financial Accounting Standards Board (FASB). The examination shall also be made in compliance with the laws of the State of Missouri.

The City will send its CAFR to the Government Finance Officers Association of the United States and Canada (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the City to meet the requirements of that program.

The City desires to maintain a working relationship with the firm selected during the entire term of their services. This would entail consultation on changes needed to be in compliance with the new GASB pronouncements, as well as occasional telephone consultation, for which the City would not anticipate any charge in addition to the established annual fee.

REPORTS TO BE ISSUED

Following the completion of the audit of each fiscal year's Financial Statements, the auditor shall issue:

- Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- Report on compliance and on Internal Control over Financial Reporting based on an audit of Basic Financial Statements performed in accordance with Government Auditing Standards.
- Report on compliance and other matters with requirements applicable to each major Federal program and internal control over compliance required by the Uniform Guidance and on the Schedule of Expenditures of Federal Awards.

DESCRIPTION OF THE GOVERNMENT

The City of Ballwin is a fourth-class city and operates under the Mayor/Board of Aldermen/City Administrator form of government. The City serves an area of 9.5 square miles with a population of approximately 30,000, and employs approximately 136 full-time employees. The City of Ballwin fiscal year begins on January 1, and ends on December 31. The City utilizes New World ERP, a Tyler Technologies software for financial reporting, payroll and capital asset tracking.

The City uses the following fund types and account groups in its financial reporting:

1. General Fund
2. Special Revenue Funds (5)
3. Capital Projects Funds (1)

In addition, the City receives numerous federal and state grants.

ASSISTANCE TO BE PROVIDED TO THE AUDITOR

The City of Ballwin will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to one telephone line and photocopying facilities.

City personnel will prepare audit confirmations, all supporting schedules, draft audit financial reports, footnotes, the MD&A and all statistical schedules and required supplementary information.

AUDIT TIMELINE

The City requests onsite audit work to be performed the third week of March each year, with receipt of final financial statements by **May 6th**. It is imperative that final audit statements be submitted in a timely manner to allow the Board to approve the audit before it is submitted to the State Auditor.

Four (4) bound copies of the completed audit are requested for distribution, as well as an electronic PDF copy. Presentation of the audit to the Board of Aldermen will be required upon completion.

RFP TIMELINE

Request for Proposal Released: 9/9/19
Proposals Due Prior to: 2:00pm, 9/25/19
Award Recommendation: 10/14/19
Award of Contract: 10/15/19

Proposals should be submitted to:

City of Ballwin
Attn: Denise Keller
1 Government Center
Ballwin, MO 63011-4617

REFERENCES

Bidders are requested to submit a list of four (4) audit engagements, conducted within the last five (5) years, with governmental entities of comparable size and activity that have been audited by the personnel proposed for this engagement. Please list each entity's contact personnel and phone number.

ADDITIONAL INFORMATION

Any request for additional information should be directed to the Finance Officer, 1 Government Center, Ballwin, MO 63011, 636-227-2007, or denisekeller@ballwin.mo.us.

**CITY OF BALLWIN
Request for Proposal
Audit Services Schedule of Fees**

1. 12-Month Fiscal Period of January 1 through December 31, 2019:

General audit and CAFR: _____

Single audit (if needed) _____

2. 12-Month Fiscal Period of January 1 through December 31, 2020:

General audit and CAFR: _____

Single audit (if needed) _____

3. 12-Month Fiscal Period of January 1 through December 31, 2021:

General audit and CAFR: _____

Single audit (if needed) _____

4. Rate per hour for any additional work requested:

Rate per hour in 2019: _____

Rate per hour in 2020: _____

Rate per hour in 2021: _____