

**MID-MISSOURI SOLID WASTE
MANAGEMENT DISTRICT "H"**



FINANCIAL & COMPLIANCE AUDIT SERVICES

**REQUEST FOR PROPOSALS
2020**

**Drop-off/Overnight address:
701 East Broadway, 4th Floor
Columbia, MO 65201
Attn: District Coordinator, Lelande Rehard**

**Mailing address:
PO Box 6015
Columbia, MO 65205-6015
Attn: District Coordinator, Lelande Rehard**

August 12, 2020

**RFP ISSUED:
PROPOSALS DUE:**

**August 12, 2020
September 7, 2020**

FINANCIAL & COMPLIANCE AUDIT SERVICES - SPECIFICATIONS/REQUIREMENTS

The Mid-Missouri Solid Waste Management District (MMSWMD) invites independent certified public accountants, licensed in the State of Missouri, to submit proposals to perform an annual financial audit and federal financial assistance audit in accordance with the following specifications and requirements. Proposals must be submitted in full to the MMSWMD office located at 701 East Broadway, 4th Floor, Columbia, MO 65201 **no later than 4:00 pm, Monday, September 7, 2020.**

Period of Services:

The contract will cover audit services for the fiscal years ending June 30, 2019 and 2020. These fiscal years are to be audit together and represented in one report.

Scope of Services:

A. Audit. The financial audit shall include an audit of the financial statements of all funds of MMSWMD.

The audit shall be performed in order to determine that the financial position of MMSWMD and the results of operations is in conformity with generally accepted accounting principles and statutory requirements.

B. Audit Firm Responsibilities:

1. Render an opinion of the financial statements and account groups for all funds of the MMSWMD.
2. The audit shall be made in accordance with generally accepted auditing standards.
3. Prepare a detailed management letter of MMSWMD issues with recommendations for improvement in internal controls, accounting systems, and procedures. This letter shall be issued under separate cover and submitted to the MMSWMD Executive Board Chair and District Coordinator for review before publication of the final report.
4. Advise the MMSWMD regarding changes or modifications required to MMSMWD financial statements and disclosures as a result of changes in generally accepted accounting principles, with particular emphasis related to GASB 34.

C. MMSWMD Responsibilities

1. Prepare and obtain required information for the mutually agreed upon "Prepared By Client" schedule (PBC). MMSWMD maintains its financial records in QuickBooks Premier NonProfit Edition 2014, with ancillary information in Microsoft Excel.
2. Prepare confirmation letters, representation letters, and miscellaneous correspondence, and provide staff support as needed.

3. Provide adequate work area for the auditing staff.

Meetings and Timing:

The audit firm selected will be required to conduct a pre-audit conference with the District Coordinator to discuss the scope of the audit at an appropriate time mutually acceptable to all parties involved.

The independent auditors may commence with the examination after the pre-audit conference has been held. MMSWMD will have the books closed and prepared for the audit by August 1 each year. During the audit, the auditors may be required to meet with officials to discuss the audit or related matters.

A post-audit conference will be held with the District Coordinator. An additional meeting may be held with the MMSWMD Executive Board at the first regularly scheduled meeting after completion of the audit to review and clarify MMSWMD financial statements, the report of the independent auditors and major management recommendations for strengthening and improving internal account controls and procedures.

The audit should be complete by December 1, 2020 for the years audited.

Required information to be submitted with Proposal:

All proposals must be received by Monday August 10, 2020 at 4:00 p.m. Proposals received after this time and date will be returned unopened. Postmarks will not be accepted as proof of receipt. Respondent must submit an original of their proposal. Required information to be submitted with Proposal includes:

- A. A brief written description of your audit approach.
- B. Describe briefly the scope of your firm's staff resources and the range of specialties offered by your firm, specifically including experience auditing local or regional governments or special districts which might be of value to the MMSWMD.
- C. Biographies, including experience of individuals who will be assigned to the engagement, specifically including experience auditing local governments, regional governments or special districts.
- D. Describe licenses, certification and other relevant criteria or standards achieved.
- E. Disclose any potential conflict of interest which may occur because of acceptance of this engagement.
- F. Is your firm currently involved in any litigation, mainly in the area of government, where your audit opinion and work are being challenged in court? If yes, explain in detail.
- G. A separate price proposal that includes the following items:
 1. A firm, lump sum price for the Annual Financial Audit, and required reports for the contract period, FY 2019 and FY 2020

Evaluation Process:

Quotations and required information submitted will be reviewed by a committee which may consist of the District Coordinator, MMSWMD Executive Board Chair, Treasurer, other members of the Executive Board and a member of the City of Columbia Finance Department, along with any additional staff or appointees as deemed necessary. A recommendation will be made to the MMSWMD Executive Board for their review, and final approval will be made by the Board.

The criterion to be used by the evaluation team for making a recommendation to the Finance Advisory Committee and their relative importance are as follows:

- A. The skill, experience and time commitments of the specific persons who will be performing the services requested.
- B. The auditor's demonstrated understanding of the MMSWMD requirements and plan for meeting them.
- C. The prior experience and reputation of the auditor in auditing local governments, regional governments, special districts, and/or the private non-profit sector operations. In this regard, emphasis will be placed on the local practice office, not the firm as a whole.
- D. Price.

MMSMWD reserves the right to accept or reject any and all quotations, or to request any firm to meet with appropriate MMSWMD officials, if necessary.

Questions:

All information requests should be addressed in writing to District Coordinator, Lelande Rehard, Mid-Missouri Solid Waste Management District, 701 East Broadway, 4th Floor, P.O. Box 6015, Columbia, MO 65205-6015, or Lelande.Rehard@como.gov