

BILL NO.: 4729

ORDINANCE NO.: _____

Introduced by: Council Present

**AN ORDINANCE OF THE CITY OF BERKELEY, MISSOURI, AUTHORIZING THE
MAYOR TO EXECUTE THE ATTACHED HOCHSCHILD, BLOOM & COMPANY LLP
AGREEMENT FOR AUDIT SERVICES**

Now, Therefore, Be it ordained by the City Council of the City of Berkeley, Missouri, as follows:

Section 1. The Mayor is hereby authorized to enter into and execute the attached Hochschild, Bloom, & Company LLP Agreement for audit services – 1 Year.

Section 2. The attached agreement is hereby incorporated herein and made a part of this ordinance, as if fully set out herein.

Section 3. This Ordinance shall be in full force and effect from and after its passage.

1st Reading this _____ day of _____ 2019

2nd Reading this _____ day of _____ 2019

3rd Reading, PASSED and APPROVED, this _____ day of _____ 2019

Theodore Hoskins, Mayor

ATTEST:

Deanna L. Jones, City Clerk

Approved As To Form:
Donnell Smith, City Attorney

Final Roll Call:

Mayor Hoskins	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman Hoskins	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman Mitchell	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman Williams	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman-at-Large Greene	Aye ___	Nay ___	Absent ___	Abstain ___
Councilman Hindeleh	Aye ___	Nay ___	Absent ___	Abstain ___
Councilwoman Anthony	Aye ___	Nay ___	Absent ___	Abstain ___



REPORT TO CITY COUNCIL

TO: The Honorable Mayor Members of the City Council

THRU: Debra M. Irvin, City Manager

FROM: Keidra King, Finance Director *KK*

DATE: August 12, 2019

SUBJECT: Audit Service

BACKGROUND

Hochschild, Bloom & Company LLP has served as the city's audit firm for at least the past ten years. The last request for bid was completed during 2015.

SUPPORTING DOCUMENTS

Engagement extension that was prepared by Hochschild, Bloom & Company LLP.

Hochschild, Bloom & Company LL References

OPTIONS

Hochschild, Bloom & Company LLP has provided an engagement extension of the current services through the end of the fiscal year 2019 audit.

IMPACT ON BUDGET

No change for the current year's budget.

RECOMMENDATION

Except the extension for only year one as there is no change in pricing and it will allow time to transition to a new company if it is need without missing any of the year end deadlines for the audit to be complete. Also put out a new RFP before the next fiscal year to see what current pricing and services are available.

Respectfully submitted,

Keidra L. King



Hochschild, Bloom & Company LLP
Certified Public Accountants
Consultants and Advisors

July 16, 2019

Honorable Mayor Theodore Hoskins and Members of the City Council
City of Berkeley
8425 Airport Road
Berkeley, MO 63134

We would appreciate an update of our contract as allowed under its provisions. This would benefit the City since we have performed audit services in previous years and we have background with your systems and accounting records. Due to the City's implementation of new accounting standards, we can help maintain the highest level of the City's financial reporting.

As a Firm, we are committed to providing governmental services that will help our clients consistently maintain a high standard of recordkeeping, reporting, and operations. HB&Co. personnel have the experience and knowledge in providing various services to governmental organizations similar to the City. The following is a list demonstrating our commitment to governmental organizations and specifically how we can meet your needs:

- ◇ The City wants its auditors to be able to efficiently provide services to help meet deadlines and provide knowledge to the City. Since our Firm maintains a concentration in governmental accounting, our audit staff understands your accounting issues.
- ◇ HB&Co. has over 60 current references in the St. Louis and surrounding areas you may contact concerning our governmental services, including those with similar Federal programs and funds.
- ◇ We are members of the GFOA, GFOA St. Louis Chapter, St. Louis Area City Clerks and Finance Officers Association, East Central Missouri City Clerks and Finance Officers Association, Missouri Municipal Attorney's Association, Missouri Society of CPAs Governmental Committee, Missouri Municipal League, and Missouri City/County Management Association.
- ◇ HB&Co. has significant experience with the GFOA Certificate of Achievement for Excellence in Financial Reporting including two members on the national GFOA Special Review Committee and we provide services for over 20 governments that obtain the Certificate.

□ 15450 South Outer Forty Road, Suite 135, Chesterfield, Missouri 63017-2066, 636-532-9525, Fax 636-532-9055
□ 1000 Washington Square, P. O. Box 1457, Washington, Missouri 63090-8457, 636-239-4785, Fax 636-239-5448

www.hbclp.com

PrimeGlobal An Association of
Independent Accounting Firms


- ◇ We are members of the Governmental Audit Quality Center which provides resources to maintain the highest level of quality governmental reporting.
- ◇ We have over 70 years of experience providing governmental services.
- ◇ Our Firm is a member of the AICPA and the Private Companies Practice Section of the AICPA. Members of the AICPA are subject to regular peer reviews on which we have received the highest rating. Also, our most recent peer review resulted in no letter of comments issued, which is only achieved by the top quality firms. The fact that we have voluntarily taken on these responsibilities ensures that you receive the highest quality work available.
- ◇ Our Firm is one of the top 15 largest regional accounting firms based in the St. Louis area, according to the 2019 *St. Louis Business Journal*.

Our audit services team has the ability and capacity to complete the work timely. We have a flexible schedule and will work with the City in a cooperative manner. In addition, we will remain accessible and available throughout the year for consultation purposes and to answer questions from time to time.

The partners and staff at our Firm sincerely want to continue the good working relationship that we have enjoyed with your City over recent years.

If we can answer any questions or meet with you to discuss this further, please let us know.

Very truly yours,



Michael D. Williams, CPA
Partner

Enclosures: Engagement Plan
Peer Review Report
References

RESPONSE:

This proposal correctly sets forth the understanding of the **CITY OF BERKELEY, MISSOURI**. Either party may cancel this agreement or both parties may extend this agreement in subsequent years.

Signature

Date

CITY OF BERKELEY, MISSOURI

ENGAGEMENT PLAN

Audit of Financial Statements

We will audit the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements. Accounting standards generally accepted in the United States of America provide for certain required supplemental information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will subject the other supplemental information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole.

The introductory and statistical information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditor's report will not provide an opinion or any assurance on that other information.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the other supplemental information when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the governing board. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reason(s) with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states: 1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control on compliance, and 2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. The paragraph will also state that the report is not suitable for

CITY OF BERKELEY, MISSOURI

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any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures--General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement whether from: 1) errors, 2) fraudulent financial reporting, 3) misappropriation of assets, or 4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors. Our audit engagement ends upon delivery of our audit report.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of this engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures--Internal Controls

Our audit will include obtaining an understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures--Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes in conformity with accounting principles generally accepted in the United States of America and may assist with other nonaudit services 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. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with: 1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving: 1) management, 2) employees who have significant roles in internal control, and 3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, reg-

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ulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplemental information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplemental information in any document that contains and indicates that we have reported on the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon or make the audited financial statements readily available to users of the supplemental information no later than the date the supplemental information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: 1) you are responsible for presentation of the supplemental information in accordance with GAAP; 2) you believe the supplemental information, including its form and content, is fairly presented in accordance with GAAP; 3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and 4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplemental information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits attestation engagement, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you 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.

Audit Administration and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. Our approach includes the preparation of an audit program which is tailored from the leading national guidance based upon your individual circumstances. Our audit program conforms to the latest and most thorough guidelines regarding analytical procedures, sampling, and compliance testing.

The audit documentation for this engagement is the property of Hochschild, Bloom & Company LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to cognizant or grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hochschild, Bloom & Company LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our latest peer review accompanies this letter.

The engagement partner signing this proposal is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our Fees

Fees for the annual City audit, as of and for the year ended June 30, 2019 would be \$31,400.

Our fees noted above are inclusive of all out-of-pocket costs, all related meetings with the City officials, and periodic consulting concerning routine matters. Our fees for this engagement will be based on the actual time spent at our standard hourly rates. Should this time at our standard hourly rates be less than our total fee noted above, we will bill you accordingly. We will be available for other consultations throughout the year at our standard hourly rates, or we may be engaged through a separate contract for other projects.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. (Factors causing additional time include grossly inadequate schedules, excessive audit journal entries, improper internal control procedures, missing records, additional funds or accounts, and additional accounting pronouncements.) Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our Firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full.

We may continue to provide accounting and auditing services to the City for fiscal periods beyond June 30, 2019.



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Charles A. Deluzio, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

Report on the Firm's System of Quality Control

To the Partners of Hochschild, Bloom & Company LLP
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hochschild, Bloom & Company LLP in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Hochschild, Bloom & Company LLP has received a peer review rating of pass.

A handwritten signature in cursive script that reads 'Deluzio & Company LLP'.

Deluzio & Company LLP
 August 24, 2018



Affton Fire Protection District

Nick Fahs, Chief of Fire and EMS Services
9282 Gravois Road
St. Louis, MO 63123
314-631-1803

Services: Various Years (20+), Current
Audit of financial statements, interim financial consulting including pension plan, and various consulting including fixed assets, purchasing procedures policies, and property tax levy computation.

City of Arnold, Missouri

Bill Lehmann, Finance Director
2101 Jeffco Blvd.
Arnold, MO 63010
636-296-6533

Services: Various Years (20+), Current
Audit of financial statements including pension, Single Audit, and GFOA CAFR consulting and personnel consulting.

City of Bellefontaine Neighbors, Missouri

Deni Donovan, City Clerk
9641 Bellefontaine Road
Bellefontaine Neighbors, MO 63137
314-867-0076

Services: 2002 - 2019, Current
Audit of financial statements, Single Audit, and MIRMA reporting.

City of Black Jack, Missouri

Patricia Grubb, Finance Director
12500 Old Jamestown Road
Black Jack, MO 63033
314-355-0400

Services: Various Years (20+), Current
Audit of financial statements, interim financial consulting, consulting for computer systems, employee benefits, federal programs, personnel issues, policies and procedures manual, and MIRMA reporting.

City of Breckenridge Hills, Missouri

Sheree Leamon, City Clerk
9623 St. Charles Rock Road
Breckenridge Hills, MO 63114-2637
314-427-6868

Services: 2001 - 2019, Current
Audit of financial statements and various consulting.

Brentwood Pointe Transportation Development District

Brent Beumer, Chairman
16690 Swingley Ridge Road
Chesterfield, MO 63017
636-812-1364

Services: 2001 - 2019, Current
Audit of financial statements.

City of Calverton Park, Missouri

Jeanne Blanton, Village Clerk
52 Young Drive
Calverton, MO 63135
314-524-1212

Services: 2010 - 2019, Current
Audit of financial statements.

City of Cameron, Missouri

Carmen Wiegand, Accounting Specialist
205 North Main
Cameron, MO 64429
816-632-2177

Services: 2014 - 2019, Current
Audit of financial statements.

CB 5421/5975 Transportation Development District

Joe Edwards
6504 Delmar Blvd.
University City, MO 63130
314-727-4444

Services: 2009 - 2019, Current
Complete accounting and administrative services, financial reporting, and budgeting.

Community and Children's Resource Board

Bruce Sowatsky, Executive Director
2440 Executive Drive, #214
St. Charles, MO 63303
636-939-6200

Services: 2009 - 2019, Current
Audit of financial statements.

City of Collinsville, Illinois

Pam Reid, Finance Director
125 South Center Street
Collinsville, IL 62234
618-346-5200

Services: 2016 - 2019, Current
Audit of financial statements and GFOA CAFR consulting.

City of Cool Valley, Missouri

Deborah Jones, City Clerk
100 Signal Hill Drive
Cool Valley, MO 63121-1202
314-521-3500

Services: Various Years (20+), Current
Audit of financial statements including TIF districts, monthly financial consulting, business license examinations, and property tax levy computations.

City of Desloge, Missouri

Steffanie Daffron, City Clerk
300 North Lincoln
Desloge, MO 63601
573-431-3700

Services: 2010 - 2019, Current
Audit of financial statements.

Duckett Creek Sanitary District

Julie O'Guinn, Director of Finance and Administration
3550 Hwy. K
O'Fallon, MO 63368-8384
636-441-1244

Services: 2013 - 2019, Current
Audit of financial statements and GFOA CAFR consulting.

East Central Dispatch Center

Sara J. Fox, Finance Director
1330 S. Big Bend Blvd.
Richmond Heights, MO 63117-2202
314-645-0404

Services: 2007 - 2019, Current
Audit of financial statements.

City of Fenton, Missouri

Lisa Peck, City Administrator
625 New Smizer Mill Road
Fenton, MO 63026
636-343-2080

Services: 2013 - 2019, Current
Monthly accounting and consulting.

Firemen's Retirement System of St. Louis

John D. Brewer, Executive Director
1601 South Broadway
St. Louis, MO 63104-3845
314-588-2288

Services: Various Years (20+), Current
Audit of financial statements, various consulting,
and oversee elections of Board members.

City of Florissant, Missouri

Kimberlee Johnson, Finance Director
955 Rue St. Francois
Florissant, MO 63031
314-921-5700

Services: Various Years (20+), Current
Audit of financial statements including pension, Single Audit, TIF district, and component unit IDA.

City of Foristell, Missouri

Sandra Stokes, City Clerk
121 Mulberry Street
Foristell, MO 63348-1483
636-463-2123

Services: 2003 - 2019, Current
Audit of financial statements.

Franklin County, Missouri

Tammy Vemmer, Auditor
400 East Locust, Room 201
Union, MO 63084
636-584-6252

Services: Various Years (20+), Current
Year-end financial consulting, audit of financial statements, Single Audit, consulting work for EDP systems evaluation and various computer systems installation, and GFOA for CAFR consulting, including first-time application for certificate.

City of Frontenac, Missouri

Lea Ann Bennett, Finance Officer
10555 Clayton Road
Frontenac, MO 63131
314-994-3200

Services: 2012 - 2019, Current
Audit of financial statements and GFOA for CAFR consulting, including first-time application for certificate.

City of Green Park, Missouri

James Mello, City Administrator/Clerk
11100 Mueller Road, Ste. 6
Green Park, MO 63123-7819
314-894-7336

Services: Various Years (20+), Current
Audit of financial statements, Single Audit, interim consulting, and consulting for computer systems, investments, policies and procedures, and budgeting.

**Hanley/Eager Road Transportation
Development District**

Walter Lamkin, Executive Director
8300 Eager Road, #601
St. Louis, MO 63144-1419
314-727-9300

Services: 2003 - 2019, Current
Audit of financial statements and various consulting.

City of Hermann, Missouri

Patricia Heaney, City Clerk
1902 Jefferson Street
Hermann, MO 65041
573-486-5400

Services: 2007 - 2019, Current
Audit of financial statements.

Jefferson County Water Authority

Michelle Guidicy, JCWA Treasurer
1682 Crystal Heights Road
Festus, MO 63028
636-937-4694

Services: 2011 - 2019, Current
Audit of financial statements and Single Audit.

City of Jennings, Missouri

Brenda Williams, Finance Director
2120 Hord Avenue
Jennings, MO 63136
314-388-1164

Services: 2001 - 2019, Current
Audit of financial statements, including TIF district, interim consulting, and consulting for computer systems.

City of Kirksville, Missouri

Lacy King, Finance Director
201 S. Franklin
Kirksville, MO 63501
660-627-1251

Services: 2010 - 2019, Current
Audit of financial statements including Single Audit, TIF districts, and GFOA CAFR consulting.

City of Kirkwood, Missouri

John Adams, Finance Director
139 S. Kirkwood Road
Kirkwood, MO 63122
314-822-5833

Services: 2011 - 2019, Current
Audit of financial statements, pension fund, and GFOA CAFR consulting.

City of Lake St. Louis, Missouri

Renee M. Roettger, Director of Finance
200 Civic Center Drive
Lake St. Louis, MO 63367
636-625-7945

Services: 2012 - 2019, Current
Audit of financial statements and GFOA CAFR consulting.

City of Lebanon, Missouri

Kat Gill, Finance Director
401 South Jefferson Avenue
Lebanon, MO 65536
417-991-2324

Services: 2016 - 2019, Current
Audit of financial statements and Single Audit.

Lemay Fire Protection District

Chief Dan Bertelsmeier
1201 Telegraph Road
St. Louis, MO 63125
314-631-4500

Services: 2008 - 2019, Current
Audit of financial statements.

Lift for Life Academy, Inc. (charter school)

Marshall Cohen, Executive Director
1731 South Broadway
St. Louis, MO 63104
314-231-2337

Services: Various Years (20+), Current
Audit of financial statements, schedule of selected statistics by DESE, Uniform Guidance, and various consulting.

Loop Trolley Transportation Development District

c/o Chris Poehler
5875 Delmar Blvd.
St. Louis, MO, MO 63112
314-727-4444

Services: 2009 - 2019, Current
Complete accounting and administrative services, financial reporting, and budgeting.

City of Maryland Heights, Missouri

David Watson, Finance Director
11911 Dorsett Road
Maryland Heights, MO 63043-2512
314-291-6550

Services: 2003 - 2019, Current
Audit of financial statements including Single Audit, TIF district, and GFOA CAFR consulting.

City of Maryville, Missouri

Denise Town, Finance Director
415 North Market Street
P.O. Box 438
Maryville, MO 64468
660-562-8009

Services: 2010 - 2019, Current
Audit of financial statements including Single Audit, TIF district, and GFOA CAFR consulting.

Mehlville Fire Protection District

Brian Bond, CFO
11020 Mueller Road
St. Louis, MO 63123-2757
314-894-0420

Services: Various Years (20+), Current
Audit of financial statements including pension and component unit, other various consulting, preparation of accounting procedures manual, and GFOA CAFR consulting, including first-time application for certificate.

Metro West Fire Protection District

Chief Michael Krause
P.O. Box 310
Wildwood, MO 63040
636-458-2100

Services: 2004 - 2019, Current
Audit of financial statements.

Missouri Intergovernmental Risk Management Association

Jenne Auck, Finance Director
3002 Falling Leaf Court
Columbia, MO 65201
573-817-2554

Services: 2002 - 2019, Current
Audit of financial statements.

Monarch Fire Protection District

Michelle Depew, Controller
13725 Olive Boulevard
Chesterfield, MO 63017-2640
314-514-0900

Services: 2016 - 2019, Current
Audit of financial statements.

City of Normandy, Missouri

Sharon Warren, City Clerk
7700 Natural Bridge Road
Normandy, MO 63121
314-385-3300

Services: Various Years (20+), Current
Compilations of financial statements, EDP systems evaluation and computer systems installation, and various business license examinations and monthly accounting consulting.

City of Northwoods, Missouri

Denise Griffin, City Administrator
4600 Oakridge Blvd.
Northwoods, MO 63121
314-385-8000

Services: 2001 - 2019, Current
Audit of financial statements and various consulting.

City of O'Fallon, Missouri

Vicki M. Boschert, CPA, Director of Finance
100 North Main Street
O'Fallon, MO 63366
636-379-5522

Services: 2005 - 2019, Current
Audit of financial statements including Single Audit,
TIF district, and GFOA CAFR consulting.

City of Pacific, Missouri

Kim Barfield, City Clerk
300 Hoven Drive
Pacific, MO 63069
636-271-0500

Services: 2015 - 2019, Current
Audit of financial statements and Single Audit.

The Police Retirement System of St. Louis

Stephen G. Olish, Executive Director
2020 Market Street
St. Louis, MO 63103-2210
314-241-0800

Services: Various Years (20+), Current
Audit of financial statements, oversee elections of
Board member, interim financial consulting, and de-
velop board policy manual.

**Public Water Supply District #1 of
Jefferson County, Missouri**

Mike Siedler, Executive Director
P.O. Box 646
2970 Schneider Drive
Arnold, MO 63010
636-296-0659

Services: 2008 - 2019, Current
Audit of financial statements.

**Public Water Supply District #2 of
Jefferson County, Missouri**

Patty Mundinger, Office Manager
195 Old Sugar Creek Road
High Ridge, MO 63049
636-326-0200

Services: Various Years (20+), Current
Audit of financial statements, consulting work for
EDP systems evaluation for billing and accounting
computer systems installation, and monthly financial
consulting.

City of Richmond Heights, Missouri

Sara J. Fox, Finance Director
1330 S. Big Bend Blvd.
Richmond Heights, MO 63117-2202
314-655-3540

Services: 2005 - 2019, Current
Audit of financial statements including TIF district,
Single Audit, and GFOA CAFR consulting.

Village of Riverview, Missouri

Sarah Jurgena, Village Clerk
9699 Lilac Drive
Riverview, MO 63137-3224
314-868-0700

Services: Various Years (20+), Current
Audit of financial statements, monthly consulting,
special court procedures, computer program installa-
tion and training, and financial advisor.

City of St. Ann, Missouri

Matt Conley, City Administrator
10405 St. Charles Rock Road
St. Ann, MO 63074
314-427-8009

Services: 2003 - 2019, Current
Audit of financial statements, TIF district, and Single Audit.

St. Charles County Ambulance District

Angela Dollens, Finance Director
4169 Old Mill Parkway
St. Peters, MO 63376
636-344-7631

Services: 2014 - 2019, Current
Audit of financial statements and GFOA CAFR consulting.

St. Louis County, Missouri

Mark Tucker, County Auditor and
Vickie Fredrick, CAO
St. Louis County Government Center
41 South Central Avenue
Clayton, MO 63105
314-615-5491

Services: 2018 - 2019, Current
Audit of financial statements including Single Audit and GFOA CAFR consulting.

City of St. Clair, Missouri

Travis Dierker, City Administrator
#1 Paul Parks Drive
St. Clair, MO 63077
636-629-0333

Services: 2001 - 2019, Current
Audit of financial statements and various consulting.

St. Clair Ambulance District

Danny Shadrack, Controller
#3 Paul Parks Drive
St. Clair, MO 63077
636-629-2216

Services: Various Years (20+), Current
Audit of financial statements, review of billing systems, and various consulting.

Salt Lick Road Transportation Development District

John J. Powderly, Treasurer
11850 Studt Avenue
P.O. Box 419121
St. Louis, MO 63141
314-991-8900, ext. 237

Services: 2003 - 2019, Current
Audit of financial statements.

City of Town & Country, Missouri

Bob Shelton, City Administrator
1011 Municipal Center Drive
Town & Country, MO 63131
314-432-6606

Services: 2009 - 2019, Current
Audit of financial statements, Single Audit, and GFOA CAFR consulting, including first-time application of certificate.

City of Union, Missouri

Heather Keith, Finance Officer
500 East Locust Street
Union, MO 63084
636-583-3600

Services: 2006 - 2019, Current
Audit of financial statements, Single Audit, and GFOA CAFR consulting, including first-time application of certificate.

City of Warson Woods, Missouri

Kathy Mahany, City Clerk
10015 Manchester Road
Warson Woods, MO 63122-1825
314-965-3100

Services: Various Years (20+), Current
Audit of financial statements and monthly financial
analysis consulting.

City of Washington, Missouri

Mary Sprung, CPA, Finance Manager
405 Jefferson Street
Washington, MO 63090
636-390-1041

Services: Various Years (20+), Current
Audit of financial statements, Single Audit, GFOA
CAFR consulting, including first-time application
for certificate, consulting work for EDP and ac-
counting systems evaluation, and various computer
systems installation, consulting for fixed assets gen-
eral ledger application, budgeting and employee
benefits, and accounting policies and procedures
manual. Consulting with regard to rate determina-
tion for solid waste program, issuance of Revenue
Bonds and General Obligation Bonds related to in-
dustrial development and Section 353 Redevelop-
ment Corporation.

Washington Area Ambulance District

Chief Terry Buddemeyer
515 Washington Avenue
Washington, MO 63090
636-239-6354

Services: 2000 - 2019, Current
Audit of financial statements.

City of Webster Groves, Missouri

Joan Jadali, Finance Director
4 E. Lockwood Avenue
Webster Groves, MO 63119
314-963-5323

Services: 2003 - 2019, Current
Audit of financial statements, Single Audit, and
GFOA CAFR consulting, including first-time appli-
cation for certificate.

City of Wright City, Missouri

Karen Gironde, City Treasurer
203 Veterans Memorial Parkway
Wright City, MO 63390
636-745-3101

Services: 2012 - 2019, Current
Audit of financial statements.