

CITY OF BERKELEY

REQUEST FOR PROPOSAL

**AUDIT SERVICES &
FINANCIAL STATEMENT PREPARATION**

Contact for questions regarding RFP:

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**Bids To Be Accepted Until 3:00 p.m.
On Friday, March 8, 2024 At:**

**Office of the City Clerk
City of Berkeley
8425 Airport Road
Berkeley, MO 63134**

**CITY OF BERKELEY
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ANNUAL AUDIT AND FINANCIAL STATEMENT PREPARATION

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I. INTRODUCTION

General Information

The City of Berkeley, Missouri, is requesting proposals for the performance of a financial and compliance audit of the City of Berkeley, Missouri, preparation of the City's Comprehensive Annual Financial Report (CAFR), and preparation of the Single Audit requirements for federal grant awards. This audit is to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's Government Auditing Standards, Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations and in accordance with the requirements of the laws and/or requirements of the State of Missouri. This bid shall be for the fiscal years ending June 30, 2023, 2024, and 2025. Completed bids are due on Friday, March 8, 2024, by 3:00 p.m. in the Office of the City Clerk, 8425 Airport Road, Berkeley, MO 63134.

II. SCOPE OF SERVICES

A. Audit

The auditor shall perform an examination of the general purpose financial statements of all funds and account groups of the City of Berkeley, Missouri, in accordance with generally accepted accounting standards for financial and compliance audits. The City of Berkeley desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.

B. Comprehensive Annual Financial Report

Experience in the preparation of Comprehensive Annual Financial Report (CAFR) is required. The auditing firm is required to prepare the Financial Section (which includes notes to the financial statements), City staff will prepare the Introductory Section and the Statistical Section. The auditing firm will be responsible for typesetting and putting together the final draft of the CAFR. The auditing firm selected will also be responsible to respond in writing to any GFOA request for follow up on exceptions noted by the GFOA on the previous year's CAFR.

C. Deliverables

The provider of audit services will provide the following:

- 40 bound copies, one unbound copy, and 1 pdf version of the CAFR. The City shall retain the right to make additional copies as it deems necessary and appropriate,
- Presentation of the CAFR by the provider of audit services to the City Council at a public meeting,

- 25 bound copies and one unbound copy of a Management Letter containing any recommendations for the improvement of organizational effectiveness, internal controls and / or accounting controls.
- Discussion of the Management Letter with the City Council.

III. SUBMISSION REQUIREMENTS

Four full sets of the firm's statement of qualifications must be submitted as directed to the City of Berkeley, Office of the City Clerk, 8425 Airport Road, Berkeley, MO 63134, no later than 3:00 p.m. CST on Friday, March 8, 2024.

To simplify the review process and to obtain the maximum degree of comparability, this portion of the proposal must follow the outline as set below and, at a minimum, contain the required information. Additional relevant information is encouraged.

1. Describe your firm's approach to conducting the audit examination, including your understanding of the scope of the services to be provided and the reports and documents required. It should indicate the approximate date the audit will begin and end (including any preliminary fieldwork). Include a copy of your firm's most current peer review report. The City would like the audit field work to begin within three months (September) after the last day of the fiscal year and a completed report to the City Council by the end of the fifth month (November) following the fiscal year close.
2. Provide a proposed first-year timetable in calendar days for all stages of the project services and reports. Describe the governmental experience of your firm including the specific details regarding experience in the preparation of a Comprehensive Annual Financial Report.
3. Provide a list of at least three municipal government references where your firm has conducted an audit in the past 24 months. This list should indicate the names and telephone numbers of officials in the other municipalities that may be contacted.
4. Staffing of the audit and CAFR preparation. Biographies, including experience of the individuals who will be assigned to the engagement and the relevant experience of each in auditing municipalities and preparing CAFRs must be furnished.
5. Fees. The City **requires** a firm, fixed fee for the audit service listed below. Note the GASB #43 & 45 implementation costs will be flexible based on determined needs. Please list the fees separately for the fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025 for the following services:
 - 5.1. Audit and CAFR for the City.
 - 5.2. Single audit fees

The City of Berkeley encourages submission of proposals from minority and women owned firms. The City of Berkeley does not discriminate on the basis of race, color, religion, creed, sex, age, ancestry, or national origin in consideration of this award. Equal Opportunity Employer.

IV. EVALUATION CRITERIA

The Director of Finance is responsible for the evaluation of proposals. At the Director's sole discretion, the City may accept or reject all proposals.

V. SUBMISSION OF PROPOSAL AND OTHER INFORMATION

A. Proposal Submission

Three written copies of your proposal shall be submitted as follows:

To: AUDIT SERVICES RFP
City of Berkeley
8425 Airport Road
Berkeley, MO 63134
Attn: Office of City Clerk

Submittal Date: **Friday, March 8, 2024**
Time: 3:00 p.m.

B. PROPOSAL ACCEPTANCE

1. The City of Berkeley reserves the right to accept the proposals in whole or in part, and to reject any and all proposals, and to negotiate separately as necessary to serve the best interests of the City.
2. Neither the distribution of this RFP nor acceptance of any response should be construed as creating a contractual obligation between Berkeley and any firm. Berkeley does not authorize and will not be responsible for any expense or charges associated with providing a response to this Request for Proposal.
3. A recommendation will be made to the City Council for final approval. Firms whose proposals are not accepted will be notified in writing.
4. Notification of award will be made by the Director of Finance. The selected firm will be required to enter into a contract with the City. The final contract is subject to final approval by the City Council.

C. PROPOSED SCHEDULE

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| • Distribution of RFP and Publication | February, 14, 2024 |
| • Proposals Due to City Clerk at 2:00 pm | March 8, 2024 |
| • Staff Recommendation of Firm to City Council | March 18, 2024 |
| • First Reading of an Ordinance Awarding Contract | March 18, 2024 |
| • Second and Third Reading of an Ordinance | April 1, 2024 |
| • Notification by mail to all bidders | April 2, 2024 |