

**WARREN COUNTY, MO,
REQUEST FOR BIDS
CALENDAR YEAR 2023 SINGLE AUDIT**

Issued February 15, 2024

Deadline for Responding: 10:00 a.m. Tuesday, March 19th, 2024

The WARREN COUNTY Commission is accepting bids for the audit of the financial statements for calendar year 2023 for the primary purpose of expressing an opinion as to whether the financial statements represent fairly the financial position, results of operations, and changes in financial position, and the COUNTY's conformity with generally accepted accounting principles.

The financial statements to be audited include but are not limited to all governmental activities of WARREN COUNTY, MO, including all offices within WARREN COUNTY government which used or benefitted from the American Rescue Plan Act.

The scope of the audit may include any other statements that the auditor deems necessary.

For the calendar year 2023, the auditor will examine the financial statements and records in accordance with 2 CFR Part 200—Subpart F, GASB guidelines and the Single Audit Act and shall issue a report on the examination. In addition, the auditor will perform such other audit steps and examine such other activities as set forth in the Standards for Audits of Governmental Organizations, Programs, Activities, and Function, the guidelines for Financial and Compliance Audits of Federally Assisted programs, and supplements approved by OMB. The auditor is responsible for the certification of the single audit information submitted to the federal audit clearinghouse by designated staff.

All audit fieldwork can be scheduled as early as April 1, 2024. The audit will generally need to be completed and final report submitted to staff no later than July 31, 2024.

The auditor will review the administrative controls and perform tests to ensure compliance with federal laws and regulations for those grants reviewed for compliance. The federal programs and compliance areas identified in the OMB compliance supplements and other federal programs will be subject to inclusion in the compliance report as deemed necessary by the auditor and COUNTY.

The audit report will include the auditor's report, audited financial statements, Schedule of Federal Financial Assistance, and all required compliance reporting. The audit report shall be presented to the COUNTY no later than July 31, 2024. Draft copies of the audit must be provided to the COUNTY commission, COUNTY clerk and COUNTY treasurer no later than one week prior to the commission meeting when audit will be presented.

The bid is to include a profile of your firm's last three years of governmental audits performed and current governmental audits in process. Also include a list of references as well as a peer review, if available. Please certify that you are eligible and qualified to perform audits in the state of Missouri. The bid should be for a one-year audit, for year ended Dec. 31, 2023.

Background information on WARREN COUNTY, MO:

WARREN COUNTY has a population of 35,532 per 2020 census. WARREN COUNTY's fiscal year begins on January 1 and ends on December 31.

The adopted 2023 budget totaled \$38,204,930.00. WARREN COUNTY expended American Rescue Plan Act funds in 2023 in the amount of \$1,264,316.11 and other federal funds in the sum of \$2,180,630.81 for a total of \$3,444,946.92 in federal funds during 2023.

WARREN COUNTY has the following offices/office holders: Commission, including Road and Bridge departments, Clerk, Treasurer, Sheriff, Assessor, Collector, Recorder of Deeds, Circuit Clerk, Prosecuting Attorney, Coroner, Public Administrator, Surveyor, EMA, Associate Circuit Judge, Health Department Director and Planning & Zoning/Sanitation Administrator.

WARREN COUNTY employs 132 full and part-time employees. The accounting and financial reporting functions of WARREN COUNTY are handled by the office of the WARREN COUNTY Clerk.

WARREN COUNTY offices are located at: The WARREN COUNTY Government Center, 101 Mockingbird Lane, Suite 302, Warrenton, Mo. 63383.

RFP Deadline:

Emailed and sealed bids are being accepted by the WARREN COUNTY Commission and COUNTY Clerk, Denise Stotler, 101 Mockingbird Lane, Suite 302, Warrenton, Mo. 63383.

Email address is dstotler@warrencountymo.org. Email Subject Line should include "Confidential Audit Bid." Bids must be received by 10:00 a.m. on March 19, 2024. Emailed bids are accepted but delivery/receipt by the COUNTY and confidentiality of the bid are responsibilities of the sender.

Vendor/Proposal Information:

Please provide, at a minimum:

- Name, address, phone, fax and email address of the firm
- Name and title of primary contact person
- Date firm established
- Proposed service team, including titles and responsibilities
- Resume of each team member

Proposal detail should include:

- A written description of your audit approach.
- Disclose any potential conflict of interest which may occur because of acceptance of this engagement
- 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.
- Has the Federal Government ever found a Single Audit that you/your office performed to be deficient according to federal guidelines? If yes, explain in detail

Proposal pricing:

- Please provide lump sum cost with estimation of time

Three (3) copies of the proposal should be submitted to the COUNTY by deadline. All bids will be reviewed by COUNTY officials. Proposals will be evaluated based on work performance, past experience, previous working relationships with Warren County and price. The COUNTY may choose to, but need not, interview top firms, based on the submittals and knowledge of applicants. This is a request for professional services.

For additional information, contact Denise Stotler: (636)456-3331.

WARREN COUNTY, MO, reserves the right to reject any or all bids.