



## WENTZVILLE FIRE PROTECTION DISTRICT REQUEST FOR PROPOSAL FOR FISCAL AUDIT

The Wentzville Fire Protection District is requesting proposals from qualified independent firms for conducting the annual District fiscal audit. Proposals should be received at the Fire Districts Headquarters no later than 2:00 p.m. on November 29, 2018. Proposals will be opened at the regular scheduled meeting of the Board of Directors to be held at 6:00 p.m. this same day. The successful firm will be announced at the regular scheduled meeting of the Board of Directors held December 13, 2018 meeting at 6:00 p.m. The successful firm will be required to sign an agreement by ordinance.

Proposals will remain in the District property. Proposals must be delivered sealed and marked, "**Audit Proposal**" on the outside of the envelope. The District reserves the right to reject any and all proposals, and to waive any irregularities. Firms are asked to respond to all items (negative or not applicable responses required also).

## **Basic Proposal Information:**

Proposals must be received at the Fire Districts Headquarters at 502 Luetkenhaus Boulevard, Wentzville, MO 63385 no later than 2:00 p.m. on November 29, 2018. The proposals will be opened at the regular scheduled meeting of the Board of Directors to be held at 6:00 p.m. this same day. The successful firm will be announced at the regular scheduled meeting of the Board of Directors held December 13, 2018 meeting at 6:00 p.m. The successful firm will be required to sign an agreement by ordinance. Absolutely no facsimile proposals will be accepted. It is the intent of the District to contract for services presented for a term of three (3) years. The District shall reserve the right to extend the term of this contract for two (2) additional consecutive one-year terms, as mutually agreed upon by both parties.

The District reserves the right to reject any and all proposals, and to waive any irregularities. Firms are asked to respond to all items (negative or not applicable response required also). Clarification or questions may be addressed to Fire Chief John Schneider at [jschneider@wentzvillefire.org](mailto:jschneider@wentzvillefire.org)

All costs associated with submitting this proposal are the sole responsibility of the respondents and no costs will be reimbursed by the District.

The District reserves the right to interview any respondent who has submitted a proposal to determine the respondent's qualifications for further consideration. Discussions shall not disclose any information derived from proposals submitted by other respondents.

The District reserves the right to request additional information as may reasonably be required for selection, and to reject any proposals for failure to provide additional information on a timely basis.

A firm will be selected after an evaluation and comparison of experience, expertise, references, and fees.

## **Background:**

The District is a political subdivision of the State of Missouri originally formed in 1928 as a volunteer fire department and in 1971 the department filed a petition in St. Charles County Circuit Court asking that a tax-supported fire protection district be formed pursuant to Chapter 321 of the Missouri Revised Statutes. As a result, an election was held and The Wentzville Fire Protection District was formed following a majority vote in favor of the district formation.

The District encompasses 88 square miles in western part of St. Charles County and is governed by a three member Board of Directors. The day to day affairs of the district are managed by the Fire Chief under the direction of the Board of Directors.

The District currently has 61 full-time employees. The paid firefighters are members of the International Association of Firefighters Local 2665.

## **Minimum Qualifications:**

The preference of the District is that respondents have a minimum of ten years of experience representing fire districts but will consider firms that have ten years of experience providing accounting services to other forms of government agencies in the State of Missouri.

The firm will be required to serve as financial advisor to the District Board of Directors and the district administrative officers. The firm will be required to insure that the operations of the District are consistent with the United States Constitution and laws of the United States, the Constitution and laws of the State of Missouri and the Statutes governing fire districts in the State of Missouri.

Have proficient knowledge in QuickBooks

Be knowledgeable of government retirement plans (401A and 457).

**Respondents Must Provide the Following Information:**

1. The firm's background including:
  - a) Brief history of the firm.
  - b) Overall capabilities, qualifications and areas of expertise for the principles, partners and associates the firm.
2. Support personnel number and expertise.
3. Office locations.
4. Prior and current Fire District or other government agencies served in a similar capacity.
5. List of at least three government agency references including name and telephone number of the person to be contacted.
6. Any known or perceived conflicts of interest, to include but not limited to:
  - a) Identify what procedures the firm utilizes to identify and resolve conflicts of interest currently and in the future.
7. The total numbers of auditors within the firm.
8. List any publications, articles and community activities in which the firm may be associated with
9. List any community or service awards the firm may have achieved.
10. Review of employee payroll, including contributions to retirement plans.
11. Review of invoices and inspection permits.
12. Employee benefits review.
13. Additional Services: Describe any additional services which your firm has to Offer.

**Compensation:**

The proposal must show detailed hourly fees for each team member which will provide services to the District. Detail must include any differing hourly rates for differing services the firm provides.

**Scope of Services:**

The combined financial statements shall be compiled by the Auditors from the District's computerized records. The Auditors will perform a financial and compliance audit to determine:

- a) Whether the combined financial statements of the District present fairly the financial position and the results of financial operations in accordance with generally accepted accounting principles and
  - b) Whether the District has complied with laws and regulations that may have a material effect upon the financial statements.
1. The Auditors will examine the combined financial statements of the District as of and for the years ending December 31, 2018, December 31, 2019, and December 31, 2020 with the District's option to extend to December 31, 2021 and December 31, 2022.
  2. The Auditors will examine the District's internal accounting controls and accounting procedures and render written reports of their findings and recommendations to the Board of Directors.
  3. The examination shall be made and reports rendered in accordance with generally accepted government auditing standards.
    - a) Audit shall be scheduled in May of each year with a final report to the Board of Directors by the last Board Meeting in June in time for filing with the State of Missouri by June 30 of each year.
  4. If the Auditors find indications of defalcation or other circumstances requiring an extension of procedures beyond the scope of the examination which would be sufficient under ordinary circumstances, the Auditors will provide the Board of Directors with all readily ascertainable facts relative to such extraordinary circumstances together with an estimate for the additional cost of investigating same. Fees relating to such additional services are not contemplated as being within the scope of services to be performed under the paragraphs above and will be subject to approval by the Board of Directors.
  5. The Staff Treasurer for the District will be responsible for coordinating the audit process internally. The auditors will meet with the Staff Treasurer and Fire Chief to discuss preliminary audit findings.
  6. All audit reports will be addressed to the Board of Directors.
  7. The Auditors may be consulted occasionally throughout the year as an information resource. The Auditors may be asked to provide guidance on implementation of GASB requirements and specifics of Federal and State regulations as they may affect local government accounting.