



**CITY OF WILLARD, MISSOURI  
REQUEST FOR PROPOSAL #09-2023GEN-2-RFP**

Proposals are invited from qualified organizations. Please submit your offer and proposal for the goods/services specified herein. Your reply shall be submitted in a sealed envelope, unless otherwise directed, **prior to the time specified to City Hall, ATTN: Carolyn Halverson, 224 W. Jackson, Willard, MO 65781** with Request for Proposal number and time of opening in lower left-hand corner of envelope.

Director of Finance  
City of Willard  
224 W. Jackson, P.O. Box 187  
Willard, Missouri 65781

Email: [cfo@cityofwillard.org](mailto:cfo@cityofwillard.org)  
Telephone Number: 417-742-5301  
Contact: Carolyn Halverson

**Proposals Accepted Until:** October 11, 2023

You are invited to submit your proposal and offer to provide the City of Willard, Missouri with the following:

**AUDITING SERVICES** in strict accordance with the requirements contained herein.

- Proposals shall be submitted in a sealed envelope and must be manually signed by the individual authorized to legally bind the company.
- Proposals received after the opening date and time will be rejected.
- **FAXED/EMAILED BIDS WILL NOT BE ACCEPTED.**

You are invited to submit your bid to furnish the materials and/or services described herein. Please submit your prices/fees net of all discounts.

Proposals will be accepted at the above address, until **2:00 pm, October 11, 2023** at which time proposals will be opened and the names of the offerors will be read aloud.

**Proposals must contain all information required by this Request for Proposal otherwise your proposal may be rejected as non-responsive.**

**CITY OF WILLARD  
REQUEST FOR PROPOSAL #09-2023GEN-2-RFP  
AUDIT SERVICES  
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**CITY OF WILLARD, MISSOURI**  
**STANDARD INSTRUCTIONS TO PROPOSERS AND CONDITIONS OF REQUEST FOR PROPOSAL**

**1. PREPARATION OF PROPOSALS**

A. Proposers are expected to examine the scope of services, delivery schedule, requirements and all instructions of the Request for Proposal. Failure to do so will be at Proposer's risk. In case of a mistake in extension, the unit price(s) will govern.

**2. SUBMISSION OF PROPOSALS**

A. A proposal submitted by a Proposer must (1) be manually signed by the Proposer on the Request for Proposal Affidavit of Compliance form; (2) contain all information required by the Request For Proposal; (3) be sealed in an envelope or container; and (4) be delivered to City Hall and officially clocked in no later than the exact time and date specified on the Request For Proposal.

B. The sealed envelope or container containing a proposal should be **clearly marked** on the **outside left corner** with (1) the **official Request for Proposal number** and (2) the official closing date and time.

**3. MODIFICATION OR WITHDRAWAL OF PROPOSALS**

A. Proposals may be modified or withdrawn by written notice received prior to the official closing date and time specified. A proposal may also be withdrawn or modified in person by the Proposer or his authorized representative provided proper identification is presented before the official closing date and time. Verbal phone requests to withdraw or modify a proposal will not be considered.

B. After the official closing date and time, no proposal may be modified or withdrawn.

**4. PROPOSAL OPENING**

A. Proposal openings shall be public on the date and at the time specified on the proposal form. It is the Proposer's responsibility to assure that this proposal is delivered at the proper time and place of the proposal opening. Proposals which for any reason are not so delivered will be not considered. Offers by telegram, telephone, or facsimile will not be accepted, unless specifically authorized by the Request for Proposal. Proposal files may be examined during normal working hours by appointment.

**5. AWARDS**

A. Unless otherwise stated in the Request for Proposal, cash discounts for prompt payment of invoices will not be considered in the evaluation of prices, if part of the proposal. However, such discounts are encouraged to motivate prompt payment.

B. As the best interest of the City may require, the right is reserved to make awards; to reject any and all proposals or waive any minor irregularity of technicality in proposals received.

C. Awards will be made to the Proposer whose proposal (1) meets the specifications and all other requirements of the Request For Proposal and (2) is the best proposal, considering price, responsibility of the Proposer and all other relevant factors in the criteria for award.

D. Each proposal is received with the understanding that the acceptance in writing by the City of the offer to furnish any or all services described therein shall constitute a contract between the Proposer and the City; and shall bind the Proposer to furnish and deliver at the price, and in accordance with the conditions of said accepted proposal and detailed specifications.

**6. OPEN COMPETITION**

A. It is the intent and purpose of the City that the Request for Proposal permits free and open competition. However, it shall be the Proposer's responsibility to advise the Director of Finance if any language, requirements, etc., or any combination thereof, inadvertently restricts or limits the requirement to a single source or otherwise prohibits the submission of a proposal. The notification should be received by the Director of Finance at least ten days prior to the Request for Proposal opening date and time.

**7. Contract Modifications**

A. This contract expresses the complete agreement of the parties and performance shall be governed solely by the terms and conditions contained herein. Changes, additions or modifications hereto must be in writing and signed by the Mayor of the City of Willard.

**CITY OF WILLARD, MISSOURI**  
**STANDARD INSTRUCTIONS TO PROPOSERS AND CONDITIONS OF REQUEST FOR PROPOSAL**

**8.. INVOICES**

A. Any invoices shall show the purchase order number or contract and contract release number and contain full descriptive information of item or services furnished.

**9.. BANKRUPTCY OR INSOLVENCY**

A. In the event of any proceedings by or against either party, voluntary or involuntary, in bankruptcy or insolvency, or for the appointment of a receiver or trustee or an assignee for the benefit of creditors, of the property of Seller, or in the event of breach of any of the terms hereof including the warranties of the Seller, City may cancel this contract or affirm the contract and hold Seller responsible in damages.

**10. INTERPRETATION OF CONTRACT AND ASSIGNMENTS**

A. The contract shall be construed according to the laws of the State of Missouri. The contract, or any rights, obligations or duties hereunder may not be assigned by Seller without City's written consent or any attempted assignment without such consent shall be void.

**11. TERMINATION OF CONTRACT**

A. The City reserves the right to terminate the contract at any time if any of the provisions of the contract are violated by the Contractor or by any of his Subcontractors, in the sole judgment and discretion of the City. In the event of such termination, the Contractor shall be liable for any excess costs incurred by the City. If the contract is so terminated, the City may purchase upon such terms and in such manner as the Director of Finance may deem appropriate, supplies or services similar to those so terminated, and that the Contractor will be liable for excess costs occasioned thereby.

**12. NON-DISCRIMINATION IN EMPLOYMENT**

A. In connection with the furnishing of supplies or performances or work under this contract, the Contractor agrees to comply with the Fair Labor Standard Act, Fair Employment Practices, Equal Opportunity Employment Act, and all other applicable federal and state laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder.

**13.. PROVISIONS BY LAW DEEMED INSERTED**

A. Each and every provision of the law and clauses required by law to be inserted in this contract will be deemed to be inserted herein and will read and enforced as though it were included herein, and if through mistake, or otherwise any such provision is not inserted, then upon the application of either party the contract will be physically amended to make such insertion or correction.

**14. TAX-EXEMPT**

A. The City of Willard is exempt from sales tax, Federal Excise Tax Certificate No. 12494461.

**15. ASSIGNMENT**

A. The Contractor shall not assign any interest in this contract, and shall not transfer any interest in the same (whether by assignment or novation), without prior written consent of the City. Provided, however, that claims for money due or to become due to the Contractor from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement.

**REQUEST FOR PROPOSAL #09-2023GEN-2-RFP**  
**SECTION ONE: GENERAL INFORMATION**

**1.1 Introduction and Background**

The City of Willard, Missouri (“the City”) requests qualified independent Certified Public Accountants to submit proposals to enter into a contract to perform Financial Auditing Services as detailed in the specifications. The City has an approximate population of 6344, operates a municipal potable water system with approximately 3200 customers, and a wastewater collection and treatment system with approximately 2400 customers, which are City owned and maintained, with approximately 3200 statements mailed per month.

The City has 43 full time employees and 150 seasonal employees, with a payroll of \$2,139,000.00 in 2022. The city’s primary bank account, utilized for all revenue and expense transactions, is Commerce Bank, located in Willard, MO. There is a Court (JIS) account with Commerce Bank.

The City Police Department has issued approximately 536 traffic tickets and other tickets for 2022, with fine collections at approximately \$ 76,129.00 for 2022.

The City is funded by Federal, State and local funds. The various funds are grouped as follows: General Funds, Water/Sewer Funds, and Park Fund.

The City contributes to the LAGERS Retirement System, an employer defined benefit public employee retirement system.

The City utilizes Tyler Incode Software for its utility and financial operations, as well as payroll processing.

The total operating budget for 2023 is estimated to be \$ 10,500,000.00. Prior audit reports are available and may be reviewed. Contact Carolyn Halverson, Director of Finance, at 417-742-5301 to schedule a pre-proposal review.

**1.2 Proposal Due Date**

**1.2.1 Sealed proposals in the form of one (1) original and two (2) copies must be received by Wednesday, October 11, 2023 no later than 2:00 p.m. Proposals will not be accepted after that time.**

1.2.2 For mail or hand delivery: City of Willard, Attn: Carolyn Halverson, P.O. 187, 224 W. Jackson, Willard, MO 65781.

**1.2.3 Proposals should be marked “AUDITING SERVICES RFP #09-2023GEN-2-RFP”.**

1.2.4 At time of opening, Proposals will be opened and only the name of proposers read, since the selection process will be based on competitive negotiation procedures.

### 1.3 General Requirements

- 1.3.1 It is the intent and purpose of the City that this RFP provide a fair and equal opportunity for each proposer to submit competitive proposals. It is the proposer's responsibility to advise the City at least five (5) days prior to the proposal submission date of any language or requirement in this RFP, which unreasonably limits the ability of the proposer to respond.
- 1.3.2 The City reserves the right to accept or reject any or all proposals. The City is not obligated for any cost incurred by the offeror in the preparation or the submittal of this proposal.
- 1.3.3 All proposals shall be firm and irrevocable for 120 days after the date and time set herein for proposal submission.
- 1.3.4 If it becomes necessary to modify or amend any part of this request for proposal, the City will provide the revision in the form of a written addendum to all of the prospective proposers who received an original request for proposal. An addendum will be issued to answer questions as well.
- 1.3.5 In accordance with chapter 610 of the Revised Statutes of the State of Missouri, all firms submitting proposals should be aware that the request for proposal and the responses are considered public information. Each company submitting a proposal is requested to identify specifically any information contained in their proposal they consider confidential or proprietary that they believe is exempt from disclosure, specifically citing the applicable exempting law.
- 1.3.6 The proposer shall furnish such additional information as the City of Willard shall reasonably require. This includes information that indicates financial resources as well as the ability to provide and maintain services.
- 1.3.7 Exceptions to any RFP terms, conditions, and specifications must be placed on the Affidavit of Compliance included herein and will be considered in the final analysis of the proposal. Failure to include an exception on the Affidavit of Compliance will render the exception invalid and the proposer will be treated as being in compliance with the specifications regardless of the intent.
- 1.3.8 To insure fair consideration for all proposals, the City prohibits communication with any department, City employee, or City official other than the Director of Finance during the submission or evaluation process.
- 1.3.9 Awarded contract is to be effective immediately upon acceptance by the Board of Aldermen, and the term of the contract will be one year with, at the option of the City, up to 4 (four) one-year extensions.

**REQUEST FOR PROPOSAL #06-2023GEN-RFP**  
**SECTION TWO: SPECIFICATIONS**

**2.1 Scope of Work**

- 2.1.1 Financial audit - The Independent Auditor shall audit all funds and account groups using the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the U.S. Management & Budget (OMB) Circular A-133, Audits of State and Local Governments.
- 2.1.2 The audit shall result in the preparation of financial statements from the audited records of the City with the Auditors' opinion included.
- 2.1.3 The Auditor shall perform tests of compliance and internal controls in accordance with Government Auditing Standards; OMB Circular A-133, Audits of State and Local Governments.
- 2.1.4 Submission of reports - The firm shall provide the City with ten (10) copies and a searchable pdf file of the complete financial statements, Auditor's report, and management letter including management responses no later than May 15th following the audit year. A financial report, including Auditor's reports on internal controls and compliance, must be submitted to the Auditor of Public Accounts no later than 90 days after the presentation to the Board of Aldermen. Prior to May 30<sup>th</sup> following the audit year, a presentation by the auditor, to include a question and answer session, will be made to the Board of Alderman.
- 2.1.5 As guided by AICPA Auditing Standards Board Statement on Auditing Standard No. 68, the Auditor should exercise due professional care in understanding the type of engagement and if during the audit the auditor becomes aware that the City is subject to audit requirements which may not be encompassed in the terms of this RFP it should be communicated to the City contact that the requested audit may not satisfy the requirements.
- 2.1.6 The Auditor will provide a copy of the work papers; and in addition, any analysis pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as any analysis of the problem.
- 2.1.7 Describe the procedure for technical questions that may come up during the year, and whether these occasional services are covered in the proposed fee structure.
- 2.1.8 The Auditor will provide a depreciation schedule for capital assets at the end of the year as part of the service in the proposed fee structure.

## **2.2 Reporting Requirements**

### **The Auditor shall issue the following reports as requested in 2.1.4:**

- 2.2.1 A Summary Statement of Financial Condition. The Independent Auditor should prepare the Summary Statement of Financial Condition for publication.
- 2.2.2 A report on the fair presentation of the general-purpose financial statements and the combining individual fund and individual account group financial statements in conformity with generally accepted accounting principles.
- 2.2.3 A report on the internal control structure based on the Auditor's understanding of the control structure and assessment of control risk. The Auditor shall communicate all reportable conditions (as defined by the AICPA) found during the audit in the report on internal controls. Non-reportable conditions discovered by the Auditor shall be reported either in the report on internal controls or in a separate letter to management.
- 2.2.4 A report disclosing the status of findings and recommendations from previous audits that has remained uncorrected.
- 2.2.5 The Auditor shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Mayor and the Board of Aldermen.
- 2.2.6 Report preparation, editing and printing shall be the responsibility of the Auditor.
- 2.2.7 The Auditor shall submit a management letter including management's response with each audit. The letter should offer suggestions for improvement in financial management and internal controls.

## **2.3 Assistance provided by the City**

- 2.3.1 A final trial balance of all general ledger accounts
- 2.3.2 A final detail ledger of each account
- 2.3.3 A copy of the final budget presented to the board for the audit period
- 2.3.4 A copy of all capital projects and all amendments thereto for all projects beginning during the period or not fully completed prior to the period
- 2.3.5 A schedule of insurance in force during the year and of insurance expense for the year
- 2.3.6 A schedule of investments of all funds at statement date showing both book value and estimated market value at statement date



- 2.3.7 A schedule of all capital outlays during the period
- 2.3.8 A schedule of all capital asset dispositions during the period
- 2.3.9 A schedule of accounts payable at statement date
- 2.3.10 Copies of all contracts with governmental grantor or grantee agencies
- 2.3.11 Copies of all other contracts in force at statement date of a material amount.
- 2.3.12 Such reasonable additional schedules as may be requested for financial audits.

## **2.4 Submittal Information**

**Each proposer must submit the following information in order for the proposal to be adequately evaluated and considered:**

- 2.4.1 Table of Contents - a clear identification of the material by section and page number.
- 2.4.2 Provide the complete legal name, address and telephone number of the proposer, including the name of the person to contact for discussion of the proposal.
- 2.4.3 Provide the name of the person who is authorized to make representations for the proposer, the title, address and phone number or e-mail address.
- 2.4.4 Briefly state the proposers understanding of the scope of services and all other requirements and terms and conditions of this request for proposal.
- 2.4.5 Please provide a brief history of your institution with particular attention to the means and timing of your entry into the area market.
- 2.4.6 What is the state of incorporation of the entity with whom the City would contract? Is this entity licensed to do business in the state of Missouri?
- 2.4.7 Provide a list of at least three client references of similar sized/municipal accounts.
- 2.4.8 Describe the firm's audit approach, including review of internal controls.
- 2.4.9 Provide an estimated schedule for completion of the audit, including milestones and deliverables.

## **2.5 Minimum Qualifications**

- 2.5.1 The proposer must have been licensed to conduct business in Missouri for auditing services for the past five years.
- 2.5.2 The firm must have met the peer review standards of the AICPA and Government Auditing Standards.

- 2.5.3 Staff assigned to the audit must have met the continuing education requirement required by the Government Auditing Standards issued by the Comptroller General of the United States. The firm must submit the staff qualifications.
- 2.5.4 By submitting their proposal, all offerors certify that they are not currently debarred from submitting proposals on contracts by any agency of the State of Missouri, nor are they an agent of any person or entity that is currently debarred from submitting proposals on contracts by any agency of the State of Missouri.
- 2.5.5 Offerors must be Certified Public Accountants.

**REQUEST FOR PROPOSAL #09-2023GEN-2-RFP**  
**SECTION THREE: EVALUATION INFORMATION**

**3.1 Evaluation of Proposals**

- 3.1.1 An evaluation team consisting of two members will evaluate the proposals.
- 3.1.2 Award shall be made to the responsive and responsible offer(s) whose proposal is determined to be most advantageous to the city, taking into consideration the evaluation factors set forth below.
  - 25% Responsiveness of the proposal related to the scope of work including the offeror's ability to meet the service requirements of the City over the term of this agreement.
  - 35% Experience and expertise in auditing a municipality.
  - 10% Offeror's understanding of work to be performed.
  - 30% Qualifications of staff assigned to perform the audit
- 3.1.3 All proposal details will be held in confidence during the evaluation process.
- 3.1.4 The City may, at its discretion, request presentations by or meetings with any or all Offerors whose proposal is deemed responsive and responsible and best meets the needs of The City, to clarify or negotiate modifications to the Offerors' proposals. The City will not be liable for any cost incurred by the proposer in connection with such interviews/presentations.
- 3.1.5 The City also reserves the right to make an award without further discussion of the proposals submitted, therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.



**REQUEST FOR PROPOSAL #09-2023GEN-2-RFP  
SCHEDULE**

September 13, 2023	Release RFP
September 22, 2023	All questions regarding the RFP due
September 29, 2023	Addendum issued, if necessary
October 11, 2023	Response to RFP Due
October 12, 2023	Interviews and Negotiations, if needed
October 16, 2023	Notice of Award
October 24, 2023	Notice to Proceed

Contract #09-2023GEN-2-RFP

City of Willard  
224 W. Jackson  
Willard, MO 65781  
Ph. 417-742-5301  
Fax 417-742-5331

NAME, ADDRESS & PHONE OF CONTRACTOR

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Ph. \_\_\_\_\_  
Fax \_\_\_\_\_

AGREEMENT

1. The City agrees to engage the Contractor and the Contractor agrees to perform, in strict accordance with Exhibit A.
2. The services of the Contractor shall commence only as authorized in writing by City purchase order or other written notice and shall be undertaken and completed as promised by the Contractor in Exhibit B. The term of the Agreement shall be for the period specified in Exhibit C.
3. The City agrees to pay the Contractor in accordance with the prices and terms set forth in Exhibit B for work authorized by City purchase order or other written Notice by the City upon presentation of proper invoice and inspection by the City of work completed by the Contractor.
4. All information, data, and reports as are existing, available and necessary for the carrying out of the work, shall be furnished to the Contractor without charge, and the parties shall cooperate with each other in every way possible in carrying out the scope of services.
5. The Contractor shall fully coordinate its activities in the performance of the contract with the activities of the City.
6. The Contractor represents that Contractor will secure at Contractor's own expense, all personnel required to perform the services called for under this contract by Contractor. Such personnel shall not be employees of or have any contractual relationship with the City except as employees of the Contractor. All of the services required hereunder will be performed by the Contractor or under Contractor's direct supervision and all personnel engaged in the work shall be fully qualified and shall be authorized under state and local law to perform such services. None of the work or services covered by this contract shall be subcontracted without the written approval of the City.
7. **Termination:** If, through any cause, the Contractor shall fail to fulfill in timely and proper manner Contractor's obligations under this contract, or if the Contractor shall violate any of the covenants, agreements, or stipulations of this contract, the City shall thereupon have the right to terminate this contract by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least five (5) days before the effective day of such termination. **In any such event, all finished or unfinished documents, data, studies, reports, or other materials prepared by the Contractor shall, at the option of the City become its property.** The Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed prior to the date of termination. Notwithstanding the above, the Contractor shall not be relieved of liability to the City for damages sustained by the City by virtue of any such breach of the contract by the Contractor.
8. **Assignment:** The Contractor shall not assign any interest in this contract, and shall not transfer any

interest in the same (whether by assignment or novation), without prior written consent of the City. Provided, however, that claims for money due or to become due to the Contractor from the City under this contract may be assigned to a bank, trust company, or other financial institution without such approval. Notice of such assignment or transfer shall be furnished in writing promptly to the City. Any such assignment is expressly subject to all rights and remedies of the City under this agreement, including the right to change or delete activities from the contract or to terminate the same as provided herein, and no such assignment shall require the City to give any notice to any such assignee of any actions which the City may take under this agreement, though City will attempt to so notify any such assignee.

9. Any reports, data, or similar information given to or prepared or assembled by the Contractor under this contract which the City requests to be kept as confidential shall not be made available to any individual or organization by the Contractor without prior written approval of the City.
10. **Modification of Contract:** The Scope of Work to be done under the Contract shall be subject to modification and supplementation upon the written agreement of the duly authorized representatives of the Contracting parties. No provision in the Contract shall be changed or modified without the execution of a formal Addendum to the Contract, mutually agreed to by the City and the Contractor. Upon request by the City, the Contractor shall provide an estimate of cost of any additional work or services to be incorporated by a modification to the Scope of Work and the Contract.
11. **Contract Documents:** The agreement between the City of Willard and the Contractor shall consist of (1) The Contract form which embodies the requirements contained herein, (2) the Request for Proposal, and any addenda thereto and, (3) the proposal, as accepted, submitted in response to the Request for Proposal. In the event of a conflict in language between the documents referenced above, the provisions and requirements set forth and/or referenced in the Contract shall govern over all other documents, and the Request for Proposal and addenda thereto shall govern over the Contractor's Proposal and addenda thereto. However, the City reserves the right to clarify any contractual relationship in writing with the concurrence of the Contractor, and such written clarification shall govern in case of conflict with the applicable requirements stated in the Request for Proposal or the Contractor's proposal. In all other matters not affected by the written clarification, if any, the Request for Proposal shall govern. The Contractor is cautioned that the proposal shall be subject to acceptance without further clarification.
12. **Appropriation of Funds:** In the event that funds are not appropriated by the Board of Aldermen of the City of Willard for any term of the contract or extension thereto or portion of any term of the contract which falls in a fiscal period other than a fiscal period for which funds have been appropriated, the contract shall terminate without notice at the end of the fiscal period for which funds are appropriated.
13. The Contractor agrees and understands that the City of Willard's Agreement to the Contract may be predicated, in part and among other considerations, on the utilization of the specific individual(s) and/or personnel qualification(s) as identified and/or described in the Contractor's proposal. Therefore, the Contractor agrees that no substitution of such specific individuals and/or personnel qualifications shall be made without the prior written approval of the City. The Contractor further agrees that any substitution made pursuant to this paragraph must be equal or better than originally proposed and that the City's approval of a substitution shall not be construed as an acceptance of

the substitution's performance potential. The City of Willard agrees that an approval of a substitution will not be unreasonably withheld.

14. **General Independent Contractor Clause:** This agreement does not create an employee/employer relationship between the parties. It is the parties intention that the Contractor will be an Independent Contractor and not the City's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contributions Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue code, Missouri revenue and taxation laws, Missouri Workers' Compensation and unemployment insurance laws. The Contractor will retain sole and absolute discretion in the judgment of the manner and means of carrying out the Contractor's activities and responsibilities hereunder. The Contractor agrees that it is a separate and independent enterprise from the public employer, that it has a full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This agreement shall not be construed as creating any joint employment relationship between the Contractor and the City, and the City will not be liable for any obligation incurred by the Contractor, including but not limited to unpaid minimum wages and/or overtime premiums.
15. The Contractor shall not be entitled to any of the benefits established for the employees of the City or be covered by the Workers Compensation Program of the City.
16. **Certification of Non-Resident/Foreign Contractors:** If the Contractor is a foreign corporation or non-resident Contractor, it is agreed that the Contractor shall procure and maintain during the life of this contract:
  - A. A certificate of authority to transact business in the State of Missouri from the Secretary of State, unless exempt pursuant to the provisions of Section 351.572 RSMo.
  - B. A certificate from the Missouri Director of Revenue evidencing compliance with transient employer financial assurance law, unless exempt pursuant to the provisions of Section 285.230 RSMo.
17. **Nondiscrimination:** The Contractor agrees in the performance of this contract not to discriminate on the ground or because of race, creed, color, national origin or ancestry, sex, religion, handicap, age, or political opinion or affiliation, against any employee of Contractor or applicant for employment and shall include a similar provision in all subcontracts let or awarded hereunder.
18. Contractor covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services to be performed under this contract. The Contractor further covenants that in the performance of this contract no person having such interest shall be employed.
19. **Contractor's Responsibility for Subcontractors:** It is further agreed that Contractor shall be as fully responsible to the City for the acts and omissions of its subcontractors, and of persons either directly or indirectly employed by them, as Contractor is for the acts and omissions of persons it directly employs. Contractor shall cause appropriate provisions to be inserted in all subcontracts relating to this work, to bind all subcontractors to Contractor by all the terms herein set forth, insofar as applicable to the work of subcontractors and to give Contractor the same power regarding termination of any subcontract as the City may exercise over Contractor under any provisions of this



contract. Nothing contained in this contract shall create any contractual relation between any subcontractor and the City or between any subcontractors.

20. **Insurance:** The certificates of insurance, required in the Request for Proposal, including evidence of the required endorsements of the policies shall be filed with the City of Willard within ten (10) days of the date of receipt of the Award of the contract to the Contractor and prior to the start of work. All insurance policies shall provide thirty (30) days written notice to be given by the insurance company in question, prior to modification or cancellation of insurance. Such notices shall be mailed, return receipt requested to: City of Willard, P.O. Box 187, Willard, Missouri 65781.
21. **Liability and Indemnity:**
- A. In no event shall the City be liable to the Contractor for special, indirect, or consequential damages, except those caused by the City's gross negligence or willful or wanton misconduct arising out of or in any way connected with a breach of this contract. The maximum liability of the City shall be limited to the amount of money to be paid or received by the City under this contract.
  - B. The Contractor shall defend, indemnify and save harmless the City, its elected or appointed officials, agents and employees from and against any and all liability, suits, damages, costs (including attorney fees), losses, outlays and expenses from claims in any manner caused by, or allegedly caused by, or arising out of, or connected with, this contract, or the work of any subcontract thereunder (the Contractor hereby assuming full responsibility for relations with subcontractors), including, but not limited to, claims for personal injuries, death, property damage, or for damages from the award of this contract to Contractor.
  - C. The Contractor shall indemnify and hold the City harmless from all wages or overtime compensation due any employees in rendering services pursuant to this agreement or any subcontract, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act, the Missouri Prevailing Wage Law or any other federal or state law.
  - D. The indemnification obligations of Contractor hereunder shall not be limited by any limitations as to the amount or type of damages, compensation or benefits payable by or for the Contractor, under any federal or state law, to any person asserting the claim against City, its elected or appointed officials, agents and employees, for which indemnification is sought.
  - E. The indemnification obligations herein shall not negate, abridge or reduce in any way any additional indemnification rights of the City, its elected or appointed officials, agents and employees, which are otherwise available under statute, or in law or equity.
  - F. Contractor affirms that it has had the opportunity to recover the costs of the liability insurance required in this agreement in its contract price. Contractor's obligation under this agreement to defend, indemnify and hold harmless any person from that person's own negligence or wrongdoing is limited to the coverage and limits of the applicable insurance.
22. **Conflict of Interest:** No salaried officer or employee of the City and no member of the Board of Aldermen shall have a financial interest, direct or indirect, in this contract. A violation of this

provision renders the contract void. Any federal regulations and applicable provisions in RSMo. Chapter 105 shall not be violated.

- 23. **Entire Agreement:** This agreement, including the contract documents contained or referenced herein, constitutes the entire agreement between the parties. No modification, Addendum, or waiver of any of the provisions of this agreement shall be effective unless in writing specifically referring hereto, and signed by both parties.
- 24. **Waiver:** No provision of the contract documents shall be construed, expressly or by implication, as a waiver by the City of any existing or future right or remedy available by law in the event of any claim of default or breach of contract.
- 25. **Jurisdiction:** This agreement and every question arising hereunder shall be construed or determined according to the laws of the State of Missouri. Should any part of this agreement be adjudicated, venue shall be proper only in the Circuit Court of Greene County, Missouri.
- 26. **Notices:** All notices required or permitted hereunder and required to be in writing may be given by first class mail addressed to City of Willard, P.O. Box 187, Willard, Missouri 65781, and the Contractor at the above address. The date of delivery of any notice shall be the date falling on the second full day after the day of its mailing.

**IN WITNESS WHEREOF** the parties have hereunto set their hands and seals the date first above written.

**CITY OF WILLARD, MISSOURI**

**Contractor**

By: \_\_\_\_\_  
Samuel Snider, Mayor, City of Willard

By: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATE OF THE DIRECTOR OF FINANCE:**

I certify that the expenditure contemplated by this document is within the purpose of the appropriation to which it is to be charged and that there is an unencumbered balance of appropriated and available funds to pay therefore.

\_\_\_\_\_  
Director of Finance

**APPROVED AS TO FORM:**

\_\_\_\_\_  
City Attorney

**REQUEST FOR PROPOSAL #09-2023GEN-2-RFP**

**AFFIDAVIT OF COMPLIANCE**

To be submitted with vendor's Proposal

\_\_\_\_\_ We **DO NOT** take exception to the RFP Documents/Requirements.

\_\_\_\_\_ We **TAKE** exception to the RFP Documents/Requirements as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I have carefully examined the Request for Proposal and agree to abide by all submitted pricing, delivery, terms and conditions of this bid unless otherwise stipulated herein. If awarded the bid, a corporate officer must sign the contract. If someone other than a corporate officer signs the contract, a letter signed by a corporate officer, stating the authority of the individual signing the contract must be submitted.

SIGNATURE AND IDENTITY OF BIDDER: The undersigned states that the correct LEGAL NAME and ADDRESS of (1) the individual Bidder, (2) each partner or joint venture (whether individuals or corporations, and whether doing business under a fictitious name), or (3) the corporation (with the state in which it is incorporated) are shown below; that (if not signing the intention of binding himself to become the responsible and sole Contractor) he is duly authorized in writing to sign for the Bidder or Bidders; and that he is signing and executing this (as indicated in the proper spaces below).

( ) sole individual                      ( ) partnership                      ( ) joint venture  
  
( ) corporation                      State Incorporated : \_\_\_\_\_

Company Name \_\_\_\_\_

**ADDENDA**

By \_\_\_\_\_  
(Authorized Person's Signature)

Bidder acknowledges receipt of the following amendment:

\_\_\_\_\_  
(Print or type name and title of signer)

Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

Company Address \_\_\_\_\_

Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
-

Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

Telephone Number \_\_\_\_\_

Email \_\_\_\_\_

Fax: \_\_\_\_\_

FEID No. \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF WILLARD  
STATEMENT OF "NO BID"  
IFB #09-2023GEN-2-RFP**

**RETURN THIS PAGE ONLY IF YOUR COMPANY PROVIDES THE PRODUCTS/SERVICES BEING BID AND  
DECLINES TO DO SO.**

**WE, THE UNDERSIGNED, HAVE DECLINED TO BID ON YOUR IFB #09-2023GEN-2-RFP FOR AUDITING  
SERVICES FOR THE FOLLOWING REASON(S):**

- \_\_\_\_\_ SPECIFICATIONS ARE TOO "TIGHT"
- \_\_\_\_\_ INSUFFICIENT TIME TO RESPOND TO INVITATION FOR BID.
- \_\_\_\_\_ UNABLE TO MEET SPECIFICATIONS.
- \_\_\_\_\_ UNABLE TO MEET INSURANCE REQUIREMENTS.
- \_\_\_\_\_ SPECIFICATIONS UNCLEAR (PLEASE EXPLAIN BELOW).
- \_\_\_\_\_ OTHER (PLEASE SPECIFY BELOW).

REMARKS:

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COMPANY NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

SIGNATURE AND TITLE: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

DATE: \_\_\_\_\_

**PROPOSAL #09-2023GEN-2-RFP  
SPECIFICATIONS**

**2.2 Scope of Work**

- 2.1.1 Financial audit - The Independent Auditor shall audit all funds and account groups using the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the U.S. Management & Budget (OMB) Circular A-133, Audits of State and Local Governments.
- 2.1.2 The audit shall result in the preparation of financial statements from the audited records of the City with the Auditors' opinion included.
- 2.1.3 The Auditor shall perform tests of compliance and internal controls in accordance with Government Auditing Standards; OMB Circular A-133, Audits of State and Local Governments.
- 2.1.4 Submission of reports - The firm shall provide the City with ten (10) copies and a searchable pdf file of the complete financial statements, Auditor's report, and management letter including management responses no later than May 15th following the audit year. A financial report, including Auditor's reports on internal controls and compliance, must be submitted to the Auditor of Public Accounts no later than 90 days after the presentation to the Board of Aldermen. Prior to May 30<sup>th</sup> following the audit year, a presentation by the auditor, to include a question and answer session, will be made to the Board of Alderman.
- 2.1.5 As guided by AICPA Auditing Standards Board Statement on Auditing Standard No. 68, the Auditor should exercise due professional care in understanding the type of engagement and if during the audit the auditor becomes aware that the City is subject to audit requirements which may not be encompassed in the terms of this RFP it should be communicated to the City contact that the requested audit may not satisfy the requirements.
- 2.1.6 The Auditor will provide a copy of the work papers; and in addition, any analysis pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as any analysis of the problem.
- 2.1.7 Describe the procedure for technical questions that may come up during the year, and whether these occasional services are covered in the proposed fee structure.
- 2.1.8 The Auditor will provide a depreciation schedule for capital assets at the end of the year as part of the service in the proposed fee structure.

## **2.2 Reporting Requirements**

### **The Auditor shall issue the following reports as requested in 2.1.4:**

- 2.2.1 A Summary Statement of Financial Condition. The Independent Auditor should prepare the Summary Statement of Financial Condition for publication.
- 2.2.2 A report on the fair presentation of the general-purpose financial statements and the combining individual fund and individual account group financial statements in conformity with generally accepted accounting principles.
- 2.2.3 A report on the internal control structure based on the Auditor's understanding of the control structure and assessment of control risk. The Auditor shall communicate all reportable conditions (as defined by the AICPA) found during the audit in the report on internal controls. Non-reportable conditions discovered by the Auditor shall be reported either in the report on internal controls or in a separate letter to management.
- 2.2.4 A report disclosing the status of findings and recommendations from previous audits that has remained uncorrected.
- 2.2.5 The Auditor shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Mayor and the Board of Aldermen.
- 2.2.6 Report preparation, editing and printing shall be the responsibility of the Auditor.
- 2.2.7 The Auditor shall submit a management letter including management's response with each audit. The letter should offer suggestions for improvement in financial management and internal controls.

EXHIBIT B - FEES

PROPOSAL #09-2023GEN-2-RFP

City of Willard Audit Fees

Annual Fees	2023	2024	2025	2026
Financial Statement Audit	\$	\$	\$	\$
Uniform Guidance Single Audit*	\$	\$	\$	\$

*\*A uniform Guidance Single Audit will be required if federal award expenditures exceed \$750,000 in one year.*

**PROPOSAL #09-2023GEN-2-RFP**

**1.3 GENERAL REQUIREMENTS**

1.3.9 Awarded contract is to be effective immediately upon acceptance by the Board of Aldermen, and the term of the contract will be one year with, at the option of the City, up to 4 (four) one-year extensions.