



Request for Proposal #2025-RFP-01

Professional Auditing Services

City of Carterville, MO

May 9th, 2025

CITY OF CARTERVILLE, MISSOURI
REQUEST FOR PROPOSAL #2025-RFP-01

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, 1200 E. 1st Street, Carterville, MO, 64835 with Request for Proposal number and time of opening in lower left-hand corner of envelope.

Date: June 6th , 2025

Buyer: Jonathan Cook, City Administrator

Buyer Phone: 417-673-1341 ext. 6

Proposals Accepted Until: June 6th , 2025 2:00 pm

ADVERTISEMENT FOR REQUEST FOR PROPOSALS
City of Carterville, Missouri – Professional Auditing Services

The City of Carterville, Missouri is soliciting proposals from qualified firms to provide **Professional Auditing Services**. Sealed proposals will be accepted until **2:00 p.m. CST on June 6, 2025**, at the Carterville City Hall, located at:

City of Carterville
1200 E. 1st Street
Carterville, MO 64835

The successful proposer will be expected to enter into an agreement substantially in the form of the City's standard Agreement for Professional Services. The final contract will incorporate the terms and conditions outlined in the Request for Proposal (RFP) and the selected proposal.

To request a copy of the RFP or for more information, contact the City Administrator at **(417) 673-1341** or **admin@cartervillemo.com**.

A. Invitation

The City of Carterville is accepting proposals from qualified CPAs and/or CPA firms to serve as the City's External Auditor. In this capacity the successful applicant will perform an end-of year audit on the City of Carterville's financial statements and, if the City expends \$750,000 or more in federal funds in a given fiscal year, the selected firm must also be prepared to conduct a Single Audit in accordance with OMB Uniform Guidance (2 CFR Part 200, Subpart F). The primary role of the external auditor is to express an opinion on whether an entity's financial statements are free of material misstatements. The independence of external auditors is crucial to a correct and thorough appraisal of an entity's financial controls and statements. Any relationship between the external auditors and the City of Carterville, other than retention for the audit itself, must be disclosed in the external auditor's reports. Compensation for these services will be based on a per project basis and invoiced during agreed upon increments throughout the audit. The City is interested in an External Auditor/ External Auditing firm with significant experience in municipal accounting and auditing. In addition, the successful auditor must be a Certified Public Accountant, certified in the state of Missouri. All proposals should clearly state the educational background and auditing experience of the auditor/auditors who will be assigned to work for the City of Carterville. The proposal submitted should also include a list of references, preferably other municipalities and/or taxpayer funded entities.

B. Instructions

1. All responses must be in writing and signed by the member of your firm who will be the engagement partner, that will have overall responsibility for the engagement, and who will be our primary contact.
2. Responses must be sent by email to admin@cartervillemo.com , or by mail to City of Carterville, 1200 E. 1st Street, Carterville Missouri 64835, and received by 2:00 p.m. on June 6th 2025.
3. By responding to this RFP, you agree that **(a)** you are solely responsible for any and all costs you incur in connection with responding to this RFP **(b)** if requested, you will travel to the City, at your sole expense, for an interview at a time and place agreed upon. **(c)** your response, and any documents that accompany your response, shall become the property of the City, **(d)** no contract or other binding obligation with the City will exist or be deemed to exist, unless and until a written agreement has been executed on terms and conditions acceptable to the City Council, and **(e)** the issuance of this RFP and the submission of the recipient firm's proposal do not create a contract or any obligation upon the City to enter into a legal relationship with the recipient firm.
4. Any questions regarding this process should be emailed to Jonathan Cook at admin@cartervillemo.com, with "Request for Proposal #2025-RFP-01" in the subject line.

C. Scope of Services

The City External Auditor will perform an audit of the City of Carterville's financial statements, as well as single audits as required. The primary role of the External Auditor is to express an opinion on whether the City's financial statements are free of material misstatements. The following list includes, but is not limited to, examples of auditing services the City's Auditor might be asked to provide.

1. Annual Audit Responsibilities:

- a. Perform an end-of-year audit of the City's financial statements in accordance with GAAS and Government Auditing Standards.
- b. Provide draft audit reports to the City Administrator by February 15th and present final reports to the City Council no later than the second Tuesday in April.
- c. Attend at least one City Council or Finance Committee meeting to present audit findings.
- d. Provide a written management letter summarizing audit findings and recommendations.
- e. Review the City's internal controls, including information technology systems.
- f. Offer guidance to City Council to ensure compliance with applicable laws and GASB standards.
- g. Be available for meetings or consultation as needed throughout the year.

2. Single Audit Responsibilities (if applicable):

If the City expends \$750,000 or more in federal funds during the fiscal year, the auditor shall also:

- a. Conduct a Single Audit in accordance with 2 CFR Part 200, Subpart F (Uniform Guidance), OMB requirements, and the applicable Compliance Supplement.
- b. Test internal controls and compliance for major federal programs.
- c. Prepare and submit the Schedule of Expenditures of Federal Awards (SEFA).
- d. Submit all required reporting to the Federal Audit Clearinghouse on behalf of the City.
- e. Include in the proposal a separate fee schedule for performing the Single Audit (only if required) and an hourly rate sheet for additional services.

D. Selection Criteria and Process - The following factors will be considered:

1. Experience in GASB and public auditing and accounting principles.
2. Demonstrated experience in performing Single Audits under OMB Uniform Guidance, including familiarity with SEFA preparation and federal compliance requirements.
3. Qualifications of the individual CPA's who will be assigned to the audit
4. The annual fee to be charged for External Auditing services and the billable rates for any items or services not included in this RFP. Proposals will be reviewed by the City of Carterville Finance Committee and a recommendation made to the City Council.

E. RFP Process

The City Council is seeking to retain an auditor/audit firm who, demonstrates the ability to provide excellent auditing services as measured by quality of auditing, cost-effectiveness, a commitment to proactive advice, responsiveness, and integrity.

F. Timeline

Distribution of RFP Friday, May 9th, 2025

Responses to RFP's due Friday, June 6th, 2025

Anticipated City Council vote Tuesday, July 8th, 2025

G. Formal Proposal

Proposals should address the issues outlined in the "Scope of Services" section of this RFP, and should also provide the following information:

1. Three to five references of municipal entities you currently represent, or you formerly represented and when. Please include contact information.
2. Identify your auditing firm's offices and the number of professionals by location. Please include which location would be performing the City of Carterville audit.
3. Provide a summary of your auditing firm's experience in providing auditing services to municipal entities giving particular attention to the services outlined in Section C.
4. Specify the CPAs you would propose to perform the audit and provide their respective educational and professional backgrounds.

5. Provide a fee proposal for the audit and a billable rate schedule for any other services you might be requested to provide, not included in this RFP.
6. Provide any additional information or considerations that you believe are relevant.

H. Schedule of Expenditures of Federal Awards

The following Schedule of Expenditures of Federal Awards (SEFA) reflects the City's federally funded programs that may require Single Audit testing.

Federal Agency	Federal Program Name	Assistance Listing #	Pass-Through Entity	Amount Expended (Or planned to be expended)	Fiscal Year Expended
U.S. Department of the Treasury	American Rescue Plan Act (ARPA)	21.027	Missouri Department of Natural Resources	\$ 954,078.60	FYE 25
U.S. Environmental Protection Agency (via Missouri DNR)	Drinking Water State Revolving Fund – Lead Service Line Inventory	66.468	Missouri Department of Natural Resources	\$ 622,200.00	FYE 24
U.S. Department of Housing and Urban Development (HUD)	Community Development Block Grant (CDBG)	14.227	Missouri Department of Economic Development	\$ 505,000.00	FYE 25
U.S. Department of Housing and Urban Development (HUD)	Community Development Block Grant (CDBG)	14.228	Missouri Department of Economic Development	\$ 497,115.40	FYE 24
Total:				\$ 2,578,394.00	