

# County of Henry State of Missouri County Commission

## Request for Proposal

SERVICES OF INDEPENDENT AUDITORS FOR HENRY COUNTY, MISSOURI

RETURN PROPOSAL NO LATER THAN 10:00 a.m. JANUARY 15, 2025

Contact: Henry County Clerk  
Telephone: (660) 885-7204  
Email: rickw@henrycomo.com

RETURN PROPOSAL TO:

Henry County Clerk  
100 W Franklin St  
Clinton MO 64735

It shall be the sole responsibility of person submitting a proposal to read and follow all instructions and specifications contained herein. Failure to do so is at respondent's risk.

The complete RFP document must be endorsed by a person authorized to legally bind the bidder, and returned in its entirety, with all required attachments, prior to the closing date and time in order for the proposal to be considered valid. Proposals submitted which fail to comply with these provisions will be considered non-responsive and will be rejected without further consideration.

The county reserves the right to reject any and all proposals, and to determine award to the benefit of the county.

## **1. INTRODUCTION AND GENERAL INFORMATION**

### **1.1 Introduction**

- 1.2 The purpose of this Request for Proposal (RFP) is to receive sealed proposals from Certified Public Accountants to perform auditing services for Henry County, Missouri in accordance with requirements stated herein.
- 1.3 It is the intent of the county to negotiate a contract with the respondent whose proposal is deemed most advantageous to the county, in accordance with all provisions, instructions and requirements set forth in this document.
- 1.4 Notwithstanding any detail presented in the RFP, it shall be the responsibility of the successful respondent to fulfill all requirements stated herein, in full compliance with all laws, rules, regulations and standards in regard to the required services. Any additional services required, but not specifically mentioned herein shall be assumed to be included in the respondent proposal and quoted fees.
- 1.5 Interested parties may contact the Henry County Clerk's Office at (660) 885-7204 to request clarification of instruction and/or requirements contained in this document.
- 1.6 The county shall require, prior to award, that any respondent demonstrate his qualifications, ability, and expertise in the field by submitting proof of required credentials and references for completed projects of similar nature.
- 1.7 The county retains the right to reject any or all proposals and to negotiate a final contract with the vendor whose proposal is deemed most acceptable and advantageous to the county.

## **2. CONTRACTUAL REQUIREMENTS**

### **2.1 General Requirements:**

- 2.1.1 Certified Public Accountant or Public Accountant, licensed by a regulatory authority of a state or other political subdivision of the United States, who are independent in regard to Henry County, Missouri, and who are in compliance with generally accepted governmental auditing standards and appropriate regulations regarding non-discrimination and minimum wages. Experience in governmental auditing is desirable.
- 2.1.2 The contractor shall conduct an audit in accordance with (1) generally accepted auditing standard as promulgated by the American Institute of Certified Public Accountants, (2) Government Auditing Standards as issued by the Comptroller General of the United States, and (3) U.S. OMB Circular A-133, as required.
- 2.1.3 The contractor must be currently licensed by and in good standing with the Missouri State Board of Accountancy.

## **2.2 Specific Performance Requirements:**

2.2.1 The contractor shall compile special purpose financial statements for various county funds for the two years ended December 31, 2023 and 2024. The contractor shall also compile a schedule of expenditures of federal awards for the two years ended December 31, 2023 and 2024, for compliance with U.S. OMB Circular A-133 (Henry County is Required to comply with the "Single Audit Act").

2.2.2 The Contractor shall conduct the audit for the two years ended December 31, 2023 and 2024 shall provide four (4) signed copies of the final audit report to the county, as well as an electronic version.

2.2.3 A draft audit shall be delivered by contractor to the Henry County Commission no later than June 30, 2025 with the final audit to be delivered by July 15<sup>th</sup>, 2025.

## **2.3 Other Contractual Requirements:**

2.3.1 **Contractor Liability:** The contractor shall be responsible for any and all personal injury (including death) or property damage as a result of the contractor's negligence involving any equipment or service provided under the terms and conditions, requirements and specifications of the contract. In addition, the contractor assumes the obligation to save the County of Henry including its agencies, employees, and assignees, from every expense, liability, or payment arising out of such negligent act. The contractor also agrees to hold the County of Henry, including its agencies, employees, and assignees, harmless for any negligent act or omission committed by any subcontractor or other person employed by or under the supervision of the contractor under the terms of the contract.

2.3.2 **Insurance:** The contractor shall understand and agree that the County of Henry cannot save and hold harmless and/or indemnify the contractor or employees against any liability incurred or arising as result of any activity of the contractor or any activity of the contractor's employees related to the contractor's performance under the contract. Therefore, the contractor must acquire and maintain adequate liability insurance in the form(s) and amount(s) sufficient to protect the County of Henry, its agencies, its employees, its client, and the general public against any such loss, damage and/or expense related to his/her performance under the contract.

2.3.3 **Contractor Status:** The contractor represents himself or herself to be an independent contractor offering such services to the general public and shall not represent himself/herself or his/her employees to be an employee of the County of Henry. Therefore, the contractor shall assume all legal and financial responsibility for taxes, FICA, employee fringe benefits, workers compensation, employee insurance, minimum wage requirement, overtime, etc., and agree to indemnify, save, and hold the County of Henry, its officers, agents, and

employees, harmless from and against, any and all loss; cost (including attorney fees); and damage of any kind related to such matters.

2.3.4 Confidentiality: The contractor shall agree and understand that all discussions with the contractor and all information gained by the contractor as a result of the contractor’s performance under the contract shall be confidential and that no reports, documentation, or material prepared as required by the contract shall be released to the public without the prior written consent of the county.

**2.4 Payment and Invoicing Requirements:**

2.4.1 The contractor shall submit an invoice after completion and acceptance of the audit by the County Commission to the Henry County Clerk.

2.4.2 The contractor shall be paid in accordance with the firm, fixed price stated in contractor’s accepted bid. No other payments or reimbursements to the contractor shall be made.

**3. DESCRIPTION OF COUNTY AND RECORDS TO BE AUDITED**

3.1 General Information

3.1.1 The County of Henry is a third-class county with a population of approximately 22,000. The funds in existence as of December 31, 2023 & 2024 were as follows:

Major Funds and budgeted amount for 2023 & 2024:

General Revenue	2023 – 4,338,239	2024 – 4,894,646
Special Road & Bridge	2023 – 3,175,265	2024 – 2,853,275
Assessment	2023 – 442,015	2024 – 469,469
Law Enforcement Fund	2023 – 3,292,323	2024 – 3,573,208
ARPA Fund	2023 – 1,564,400	2024 – 520,773

**Other Funds**

Law Enforcement Training	Prosecuting Attorney Training
Administrative Handling Cost	Victims of Domestic Violence
Inmate Security	LEPC
Sheriff Civil	Sheriff Revolving
Recorder Preservation	County Employees Retirement Fund
Election Services Fund	Senior Citizens Service Tax
Tax Maintenance	27 <sup>th</sup> Circuit Treatment Court
Industrial Development Authority	LATCF
Opioid Settlement Fund	27 <sup>th</sup> Circuit Family Treatment Court
Law Enforcement Restitution Fund	

3.1.2 Accounting System – The County Clerk and Treasurer use Incode X, by

**4. Proposal Contents**

4.1 A complete proposal must contain all of the following.

- 4.1.1 A cover letter identifying the respondent and stating the address of the office in closest proximity to the project site.
- 4.1.2 A statement of qualifications and experiences of the firm and identifying the key individuals who will be performing services for the county, and their years of experience in the related field.
- 4.1.3 Proposals must offer a clear and concise description of the services to be performed under the contract, and demonstrate the respondent's understanding of the scope of the project and the method and approach to be taken in order to carry out the project.

RESPONDENT HEREBY AGREES TO FURNISH SERVICES, AT THE PRICES QUOTED, PURSUANT TO ALL REQUIREMENTS AND SPECIFICATIONS CONTAINED IN THIS DOCUMENT, UPON ACCEPTANCE OF PROPOSAL BY THE COUNTY COMMISSION, AND FURTHER AGREES THAT THE LANGUAGE OF THIS DOCUMENT SHALL GOVERN IN THE EVENT OF A CONFLICT WITH HIS OR HER PROPOSAL.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Representing(Company)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Business Phone Number

\_\_\_\_\_  
Fax Number