

BID NOTICE

Sealed proposals are being accepted to perform an annual audit of the Cottleville Fire Protection District's financial records. Specifications may be obtained at the District Administrative Offices: 1385 Motherhead Road, St. Charles, MO 63304 between during regular business hours Monday through Friday. Specifications may also be obtained via our website www.cottlevillefpd.org. All proposals should include a separated sealed envelope with pricing clearly marked, "AUDIT PRICING" attached to the technical specification response clearly marked, "TECHNICAL SPECIFICATION FOR AUDIT SERVICES" and mailed or delivered to the Cottleville Fire Protection District offices no later than 3:00 pm Friday, September 11, 2026. All proposals are scheduled to be opened by the Board of Directors at their meeting on September 14, 2026 at the Cottleville Fire Protection District Administrative Offices.

The Cottleville Fire Protection District reserves the right to reject any or all proposals, to waive variations or formalities, and to negotiate changes, additions, or deletions. The District reserves the right to accept the proposal which it deems to be in the District's best interest and will not necessarily be bound to accept the low proposal. The District also reserves the right to extend the time to submit proposals, as well as extend the time to open proposals. If you have any questions, please call (636) 447-6655.

The Cottleville Fire Protection District hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to the advertisement, minority business enterprises will be afforded full opportunity to submit proposals in response to the invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for award.

COTTLEVILLE FIRE PROTECTION DISTRICT

David Schmidt
Fire Chief

COTTLEVILLE FIRE PROTECTION DISTRICT

ANNUAL AUDIT SERVICES

Introduction

The Cottleville Fire Protection District (hereinafter called “the District”) was founded in 1908. As a Fire Protection District, it has the power to make and enforce ordinances and regulations with respect to District affairs to the extent expressly permitted or implied by the Missouri Revised Statutes or specific legislation. The District is served by a five-member Board of Directors, comprised of an elected Chairman, Secretary, Treasurer, and two Directors. The Board appoints the Chief of the District to carry out its adopted policies. The District provides fire protection, emergency medical services, rescue, and other emergency response activities, including fire inspections and permits to its citizens. The District employs 61 full-time members.

Fund Structure

The District’s accounting transactions are recorded and reported within the following funds: General (1 fund), Pension (1 fund), Bond Proceeds (1 fund), Bond Retirement (1 fund).

I. Scope of Work/Specifications

A. General

The District is soliciting the services of qualified firms of certified public accountants with experience and interest to audit all funds of the District. The audit is to be performed in accordance with generally accepted auditing standards, the standards set forth in financial audits in the US Government Accountability Office’s (GAO) Government Auditing Standards, and the provision of the Federal Single Audit of States, Local Governments, and non-profit organizations.

There is no express or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

During the evaluation process, the District reserves the right, where it may serve the District’s best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. The District reserves the right to reject any or all proposals

submitted. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the final evaluation process. If a proposer makes an oral presentation, it will be at the full expense of the proposer and will not be added to the full cost already submitted.

Submission of a proposal indicates acceptance by the firm of the conditions contained in the Request for Proposal, unless clearly and specifically cited by the responder and agreed to in writing by the District.

It is anticipated the selection of a firm will be completed by January 12, 2025. Following the notification of the selected firms it is expected a letter of engagement will be executed by both parties within three weeks.

Key Elements of Work to Be Performed

1) 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 the financial operations in accordance with generally accepted accounting principles.

b) Whether the District has complied with laws and regulations that may have a material effect upon the financial statements.

2) The Auditors will examine the combined financial statements of the District as of and for the year ending December 31, 2026 and subsequent years in the renewal period(s) if renewed.

3) 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.

4) The examination shall be made, and the reports rendered in accordance with generally accepted government auditing standards.

5) 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 Auditor 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.

6) The Chief of the District will be responsible for coordinating the audit process internally. The Auditors will meet with the Chief of the District on a weekly basis to discuss preliminary audit findings.

7) Prior to issuing their final reports, the Auditors will meet with the Chief of the District. All audit reports will be addressed to the Board of Directors.

8) 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.

B. Other Required Reports

- 1) Communications of significant deficiencies and material weaknesses in internal control
- 2) Communications to those charged with governance.

II. Time Requirements

- A) Interim Work – The District will participate in interim fieldwork as deemed necessary by the Auditors.
- B) Year-End Field Work- A list of all schedules to be prepared by the District, along with sample formats, if desired, should be submitted to the Chief of the District as far in advance of actual fieldwork as is practicable. The schedule for completing the Auditor's field work and test of transaction should be coordinated with the Chief of the District in order to meet the reporting need requirement deadlines noted below.
- C) Draft Reports – Draft reports are due to the Chief of the District by May 25 of each year.
- D) Exit Conference – An exit conference will be held between the Auditors and the Chief of the District prior to the delivery of the final reports. The District shall be afforded adequate opportunity to respond to all findings and to have such responses included in the reports, where applicable.
- E) Final Reports – The Final Report are due to the Chief of the District by June 1 each year.
- F) Board of Directors Presentation – The Auditors will prepare for and present a brief presentation to the Board of Directors no later than the second Monday in the month of June following the audited fiscal year.

III. Additional Provisions

- A) Proposer agrees that it is an independent contractor and that its officers and employees do not become employees or members of the District and therefore are not entitled to any employee or member's benefits as District employees or members as a result of the execution of a letter or engagement, contract or agreement.
- B) No officer, member or employee of the District and no member of their governing bodies shall have any pecuniary interest, direct or indirect, in this agreement or the proceeds thereof. No employee of proposer nor any member of an employee's family shall serve on a District Board, committee or hold any such position which either by rule, practice or action nominates, recommends, supervises proposers' operations, or authorizes funding to proposer.
- C) Proposer may not assign or transfer this agreement, any interest therein or claim there under without the prior written approval of the District.
- D) The District may terminate this agreement at any time by giving proposer a thirty-day written notice of such termination and may terminate the agreement at any time

without notice upon a material breach of the terms of this agreement by proposer.

- E) Time is of the essence in each and all of the provisions of this agreement.
- F) No alteration or variation of the terms of this agreement shall be valid unless made in writing and signed by the parties hereto.
- G) Proposer assures that it will comply with the Title VI of Civil Rights Act of 1964 and that no person shall, on the grounds of race, creed, color, sex, or national origin be excluded from participation in, be denied the benefits of, or otherwise subjected to discrimination under this agreement.

IV. Proposal Requirements

- A) Submission of Proposals – Proposals submitted should address the following terms:
 - 1) The organization, size, and years in business of the firm.
 - 2) The location of the office from which the work is to be completed and the number of professional, by staff level, that will work directly on the District's assignment.
 - 3) Name and brief background of the firm's designated contact; name and background of the engagement manager, if different from designated contact; and the names of key employees to be assigned to the engagement.
 - 4) A statement that the firm is properly licensed to practice as a certified public accounting firm in Missouri.
 - 5) A statement that the firm meets the independence requirements of the Standards for Audits of Government Organizations, Programs, Activities and Functions published by the Comptroller General of the United States.
 - 6) A copy of the most current peer review report. If not participating in this review program, a statement of that effect and a statement that the firm does not have a record of substantial work.

B) Summary of the Firm's Qualifications

- 1) Proposals are to include a description of the firm's background and experience in providing auditing and management consulting services to large governmental organizations, including a list of not less than three client references from who services similar to those outlines herein are currently being provided. This list shall include the following information:
 - a. Name of the Organization
 - b. Approximate gross cost of the contract
 - c. Dates services encompass
 - d. Services provided
 - e. Name, address, and telephone number of the responsible official of the organization
- 2) The District reserves the right to contact these organizations regarding the auditing services performed by the firm.

C) Firm's Approach to the Engagement

- 1) A statement that the firm understands the engagement requirements.
- 2) Submit a work plan to accomplish the scope defined in Section II (Scope of Work) and to develop the reports listed.
- 3) A statement describing the firm's ability to identify audit costs attributable to each entity, grant or fund which may be used to assist in charging each organization for its share of audit costs.
- 4) A statement that the audit work papers and related audit reports will be kept for a minimum of five years and that such work papers and reports will be made available to the District upon request.
- 5) A statement of the firm's ability to accomplish the engagement during normal office hours or another schedule approved by the Chief of the District.
- 6) Any other information considered relevant to the proposal.
- 7) A declaration of the firm's ability and willingness to commit and maintain staffing, both number and level, to successfully conclude this engagement of the required schedule.
- 8) Name of the individuals to be assigned to the engagement, their staff level, and a statement of their qualifications, including their training and experience in the auditing of large governmental units, auditing in general, knowledge of the governmental accounting, any specialized expertise which is applicable to this engagement and a listing of continuing professional education courses completed within the preceding two years.
- 9) Proposal must be signed by a representative having the authority to bind the firm in a contract. Also, this representative must acknowledge in writing the receipt of any and all addenda to this RFP issued by the District.

D) Audit Fees

- 1) The proposal package should present all-inclusive audit fees for the annual audit and options for each of the following three (3) years. Cost proposals should provide the 2027 billing rates for each class of labor to be used, the estimated hours required of each class, and extension and total resulting in a total maximum fee covering the scope of work proposed. The total maximum fee figures should be presented for each of the subsequent audit years.

DI) Rates for Additional Professional Services

- 1) If it should become necessary for the District to request the Auditor to render any additional services to either supplement the services requested in this Request from Proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in a written agreement signed by both the District and the audit firm. Any such additional work agreed to between the District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the calculation of the total maximum fee figures as requested in Section D above.

DII) Manner of Payment

- 1) Based on acceptance of work performed, payment shall be made within thirty (30) calendar days of receipt of the itemized invoice. The invoice should include a detailed description of all charges, dollar amount, quantity of hours worked, and any other pertinent information.

DIII) ***Evaluation of Proposals***

A) Technical Criteria – The proposals will be reviewed according to the following criteria:

- 1) Relevant experience
- 2) Quality of personnel
- 3) Adequacy of staffing plan
- 4) Adequacy of audit plan

B) Cost of Service – The cost of services will be compared to the technical criteria elements listed above.