John Bartosh
Presiding Commissioner

Sherri Cloyd
Executive Assistant

Michael D. Landis
Western District Commissioner

Jimmy Morris
Eastern District Commissioner

COUNTY COMMISSION
JASPER COUNTY, MISSOURI
(417) 358-0421

Date: November 19, 2025

To: Audit Firms Having Expressed Interest in Responding to a Request for Proposals

From: Jasper County Commission

Subject: Request for Proposal

Jasper County, Missouri (hereinafter referred to as the County) is soliciting proposals from qualified certified public accounting firms for the audit of County financial statements for the fiscal year ending December 31, 2025. The contract is subject to automatic renewal.

To be considered for this engagement, your firm must meet the qualifications and satisfy the requirements set forth in the RFP. Completed proposals must be mailed or delivered to the following address no later than 4 p.m. on December 15, 2025.

Sherri Cloyd, Executive Assistant
Office of the Jasper County Commission
302 S. Main Street, Room 101
Carthage, Missouri 64836

All questions concerning the specifications, directives and general content of this document should be directed to Sarah D. Hoover, Jasper County Auditor, by mail at 302 S. Main Street, Room 108, Carthage, Missouri 64836, by e-mail at shoover@jaspercountymo.gov or by phone at 417-358-0406.

Scope of Services Requested

The CPA firm (hereinafter referred to as the firm) selected by the County will serve as the County's outside auditor for a period of one (1) fiscal year. The contract is subject to automatic renewal unless canceled by the Jasper County Commission, for any reason, in writing prior to year-end. The firm shall audit the basic financial statements of the County for each calendar year and express audit opinions on the various opinion units as required by applicable audit standards. If the auditor's opinions are other than unqualified, the reasons for qualifying the opinions, disclaiming the opinions or rendering adverse opinions will be furnished to the County on a timely basis. The firm shall also audit and express an opinion on the schedule of expenditures of federal awards (OMB Circular A-133 Single Audit Report) in relation to the basic financial statements taken as a whole and issue a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards and a report on compliance with requirements applicable to its major program and on internal control over compliance in accordance with OMB Circular A-133. In conjunction with the Single Audit of expenditures of federal awards, the County is requesting that the Schedule of Federal Awards be included in the Audit Report to the County and that firm prepare Form SF-SAC-Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations to be electronically transmitted to the Federal Government. The firm shall furnish all labor, materials, and equipment necessary to perform the work required to publish the report(s).

Auditing Standards

The audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Audit Reports

The firm shall supply to the County a sufficient number of Audit Reports to satisfy the requirements set forth in OMB Circular A-133 regarding the submission of certain documents to federal and state agencies. Firm shall provide County the name and address of each federal or state entity to which a copy of the audit report should be mailed. In addition, the County would like to have an additional ten (10) reports for its own records. Because the total number of reports required may change from year to year, the exact number of audit reports to be provided to the County can be mutually agreed to at time of audit.

Audit Schedule

The following is a tentative schedule for the completion of the audit process and should be the same for each of the years as proposed in this document. During the pre-audit planning meeting a final schedule will be developed and agreed to by the County and the firm. Changes or deviations from the agreed-upon schedule must be discussed with and approved by the County Auditor.

February	Pre-audit planning meeting
April	Field work on site
May	Final field work and initial draft of audit report
No later than June 20	Final Report delivered to County and formally presented to County Commission

Minimum Auditing Firm Qualifications

Firm must be a certified public accounting firm, independent in regard to Jasper County Missouri, and licensed in the State of Missouri.

Firm must be in compliance with appropriate regulations regarding EEOP, non-discrimination and minimum wages.

Firm must have qualified personnel with governmental accounting and auditing expertise and experience with performing single audits and shall provide upon request the firm's most recent peer review report and any letter of comment, and any subsequent peer review report and letters of comment received during the period of engagement.

County Responsibilities

The various departments and offices of Jasper County will make all necessary records available for examination by the audit team on the premises of the County at any time during normal working hours.

The County Auditor will provide to the audit team a year-end report for the year being audited which will include budget information for both the current year and the year to follow, financial statements, detailed statements of revenue and expenditures, cash balance reports for each fund, grant information, a schedule of federal expenditures, and any other requested documentation supporting the transactions so depicted in the aforementioned reports and schedules. Additional schedules to be prepared by the County Auditor at the request of the audit team will be discussed and will have to be mutually agreed to at the pre-audit planning meeting. County Auditor has the ability to provide year-end report and certain files and schedules electronically.

The County Treasurer will provide cash and investment information, any supporting documentation requested, and supplementary schedules mutually agreed to at the pre-audit planning meeting.

The County will provide an adequate work area for the audit team while on site. County staff will be available to answer questions and for consultation as needed in order to expedite the audit fieldwork.

Firm Responsibilities

Firm will provide audit services previously described in this document under the heading (Scope of Services Requested). Prepare a detailed management letter of items not dealt with in the internal control and compliance reports outlining County issues with recommendations for improvement in internal controls, accounting systems, and procedures. This letter shall be issued under separate cover and presented to the Jasper County Auditor and County Commission.

Issue to the County an Auditor's Report that contains the following:

- Independent Auditor's Report
- Financial Statements
- Notes to Financial Statements
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements. Performed in Accordance with Government Auditing Standards
- Report on compliance for each Major Program and Report on Internal Control Over Compliance Required by OMB Circular A-133
- Schedule of Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings
- Corrective Action Plan
- Any additional information required to be included in an audit report by current auditing standards.

Prepare and complete the data collection form SF-SAC for remittance to the Single Audit Clearinghouse.

Meet with the County Auditor, County Commission, and other County Officials as necessary to ensure adequate planning and coordination of audit activities as well as to ensure proper communication of audit-related matters.

Respond to occasional questions throughout the year regarding financial accounting and reporting matters.

Form of Proposal

If your firm chooses to submit a proposal, please include the following information:

- Describe your firms approach to conducting the audit examination, including your understanding of the scope of the services to be provided and the reports and documents required. It should indicate the approximate date the audit will begin and end including preliminary field work. Include a copy of your firm's most current peer review report.
- Describe the governmental experience of your firm including the qualifications of the staff that will be assigned. Short biographies, including experience of the individuals who will be assigned to the engagement, and the relevant experience of each in auditing counties would be helpful.
- Provide a list of County's within the State of Missouri where your firm has conducted an audit in the past 24 months.

Jasper County understands that the fee charged for auditing services is normally based on the firm's standard hourly rate plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.); however, the quote for these services (including all expenses) shall be submitted as a "not-to-exceed" amount for the contract. Therefore, the County requests that you submit your proposed fee for providing auditing services to Jasper County as follows:

Audit and Single Audit of Federal Expenditures for the year ending
December 31, 2025 $_____________

If you anticipate the need to charge additional fees if the County were to change its method of accounting, include that amount here.

Additional Fees associated with accounting change $_____________

If no additional fees are included, then the County assumes there is no additional charge for audit and single audit if method of accounting was to change.

Firm Insurance Coverage

The firm shall maintain adequate insurance to protect itself and the County from claims which may arise out of or result from firms executing the work whether it be by the firm itself, its employees, agents or by anyone for whose acts any of them may be liable. The insurance coverage shall be such as to fully protect the County and the general public from any and all claims for injury and damage by any actions on the part of the firm or its forces enumerated above. The firm shall provide with its proposal Certificates of Insurance showing proof of insurance coverage with the following limits:

- Comprehensive General Liability: Not less than $1,000,000 combined single limit for any one occurrence covering both bodily injury and property damage, including accidental death.
- Professional Liability: $1,000,000 minimum.

- Workmen's Compensation: For all firm employees employed at worksite with a minimum of $100,000.

A certificate of insurance showing proof of coverage must be provided to the County for each year of the proposed year(s) engagement prior to commencement of work.

Billing and Payment

All invoices must be submitted to the Jasper County Auditor's Office. The County will issue progress payments based upon the percentage of work completed and accepted throughout the engagement and upon receipt of correct invoice. Complete and final payment shall be due and payable thirty (30) days after completion and acceptance of all items required as part of the engagement upon request for said payment.

Selection of Auditing Firm

All proposals must be submitted to the County Commission by 4:00 p.m. December 15, 2025, as so specified on page one of this document. At 11:00 a.m., December 16, 2025, in the office of the Jasper County Commission, the County Commissioners will open each proposal, state the name of the firm submitting proposal and then take the proposals under advisement. Thereafter the Commission and the County Auditor will review the proposals. Final selection of a firm will be made by December 30, 2025. It should be understood that Jasper County reserves the right to reject any and all proposals submitted and to request additional information. Furthermore, the audit firm selected will be the one, in the opinion of the County Commission and County Auditor, best qualified to meet the criteria so established and enumerated in this document, not necessarily the one with the lowest pricing. Within fifteen (15) days of the date of the selection of a firm, the firm so selected will be notified by the county in writing of said selection and will be requested to send Jasper County a letter of acceptance. Once this is received, an engagement letter from the selected firm should be sent to Jasper County for review and signatures.

John Bartosh	Sarah D. Hoover
Presiding Commissioner	County Auditor
Jasper County	Jasper County