



REQUEST FOR BIDS FISCAL YEAR 2023 AUDIT

The Missouri Association of Councils of Government (MACOG) is accepting bids for the audit of its financial statements for Fiscal Year 2023 for the primary purpose of expressing an opinion as to whether the financial statements represent fairly the financial position, results of operations, changes in financial position, and the organization’s conformity with generally accepted accounting principles.

GENERAL INFORMATION

MACOG, a 501(c)6 Missouri Corporation, is the statewide association of Missouri’s 19 regional planning commissions and councils of governments and is based in Jefferson City, Missouri. MACOG’s financial management is provided through contract with a management consultant firm that employs a Certified Public Accountant. The MACOG Fiscal Year is January 1 to December 31. Audited revenues in FY2023 are approximately \$1,154,000.00 .

The major funding sources that triggered the need for a Single Audit is as follows:

<u>Program</u>	<u>FY Budget</u>	<u>Source of Funds</u>
Statewide Broadband Planning and Feasibility Study	\$ 613.750.00	US Department of Commerce - Economic Development Administration CDEFA No. 11.307
	\$ 613,750.00	Missouri Department of Economic Development - Community Development Block Grant Program
TOTAL:	\$ 1,227,500.00	

This project started in FY 2022 and will conclude in 2023, with the majority of the funds expended in FY2023. As budgeted, \$974,324 of the total project amount will be spent in FY 2023, thus the need for the single audit.

SERVICES TO BE PERFORMED

For the Fiscal Year 2023, the auditor will examine the financial statements and records in accordance with 2 CFR Part 200—Subpart F, GASB guidelines and the Single Audit Act and shall issue a report on the examination. In addition, the auditor will perform such other audit steps and examine such other activities as set forth in the Standards for Audits of Governmental Organizations, Programs, Activities, and Function, the guidelines for Financial and Compliance Audits of Federally Assisted programs, and supplements approved by OMB. The auditor is responsible for the certification of the single audit information submitted to the federal audit clearinghouse by designated staff.

All audit fieldwork can be scheduled as early as January 1, 2024, following the fiscal year end. The audit will generally need to be completed and final report submitted to MACOG within 180 days following the fiscal year end, no later than June 30, 2024.

The auditor will review the administrative controls and perform tests to ensure compliance with federal laws and regulations for those grants reviewed for compliance. The federal programs and compliance areas identified in the OMB compliance supplements and other federal programs will be subject to inclusion in the compliance report as deemed necessary by the auditor and/or MACOG.

The audit report will include the auditor's report, audited financial statements, Schedule of Expenditures of Federal Awards, and all required compliance reporting in accordance with 2 CFR Part 200—Subpart F and generally accepted government auditing standards.

MACOG will require approximately 25 paper copies of the audit report and one electronic copy. Auditor will also need to be available, either in-person or via Zoom, to present the audit report to the MACOG Board of Directors.

BID CONTENT AND EVALUATION

The bid is to include cost of audit, a profile of the last three years of governmental audits performed and current governmental audits in process. The bid shall also include a list of references as well as a peer review, if available. The bid should be for a one-year audit.

Sealed bids are being accepted by US Mail or other physical delivery service and must be addressed and mailed or delivered to:

MACOG Audit Bid
c/o Meramec Regional Planning Commission
#4 Industrial Drive
St. James, Missouri 65559

Bids must be received by COB on: **Friday, October 27, 2023.**

All bids will be reviewed by the MACOG Executive Committee and the top proposals, based on work performance, past experience and price, will be contacted the week of October 30, 2023 to schedule interviews with the MACOG Secretary/Treasurer. Interviews will be conducted between November 1-14, 2023, via telephone or Zoom. The MACOG Executive Committee will make its recommendation on the selection of the auditor to the full MACOG Board of Directors at its December 7, 2023, meeting.

For any questions, you may contact:

Bonnie Prigge
MACOG Secretary/Treasurer
Executive Director – Meramec Regional Planning Commission
bprigge@meramecregion.org

MACOG reserves the right to reject any or all bids.

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