AGENDA
CITY OF CREVE COEUR
AUDIT COMMITTEE
ONLINE MEETING
APRIL 6, 2023
2:00 PM

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

1. **Approval of 12/2/22 minutes**

UNFINISHED BUSINESS

NEW BUSINESS

2. **Review Distributed RFP for Audit Services**
3. **Review Submitted Proposal from CLA**
4. **Review Submitted Proposal from Schowalter & Jabouri**
5. **Review Submitted Proposal from Sikich**

BUSINESS FROM STAFF

ADJOURNMENT

Posted by: ______________________

Date/Time posted: ______________________

If you need special accommodations to attend a meeting, services may be arranged by contacting the Office of the City Administrator in advance.

MINUTES
CITY OF CREVE COEUR
AUDIT COMMITTEE
ONLINE MEETING
DECEMBER 2, 2022
10:30 AM

ZOOM MEETING INFORMATION

Due to circumstances regarding the COVID-19 pandemic, this meeting will be held online only. Members of the public may access live audio and/or video at the following link:

https://us02web.zoom.us/j/86568841555?pwd=NG1UL3VYNnB1cTllZ0NHRG1ZSEF2dz09
Meeting ID: 865 6684 1555   Passcode: 895767 Phone: 16469313860

CALL TO ORDER

Lori Obermoeller called to order on behalf of Betty Kagan at 10:35 a.m.

ROLL CALL

Cynthia Jordan	Chair	
Nicole Greer	Vice Chair	(Absent)
Heather Silverman	Committee Member	
Dan Tierney	Committee Member	(Absent)
Betty Kagan	Committee Member	
Lori Obermoeller	Director of Finance	
Tracy Brothers	Senior Accounting Associate	
Krista Akers	Accounting Associate	
Janice Smith	Showalter & Jabouri Auditor	
Christina Jacquin	Showalter & Jabouri Auditor	

APPROVE AGENDA

The Committee approved the agenda for the December 2, 2022 meeting.
Mover: Heather Silverman
Seconder: Cynthia Jordan
All present voted Aye.

APPROVAL OF MINUTES

Approval of September 19, 2022 Audit Committee Minutes

The Committee approved the minutes from the September 19, 2022 meeting.
Mover: Heather Silverman

MINUTES
CITY OF CREVE COEUR
AUDIT COMMITTEE
ONLINE MEETING
DECEMBER 2, 2022
10:30 AM

Seconder: Cynthia Jordan
All present voted Aye.

UNFINISHED BUSINESS

NEW BUSINESS

Review of the Fiscal Year 2022 Audit

Janice Smith presented a review of the 2022 Annual Comprehensive Financial Report (ACFR). Some key points from the ACFR are:

- The independent auditors report issued the city an *Unmodified Opinion*, found on pages 1-3 of the ACFR, meaning that the financial statements have been judged to be fairly presented in all material respects in conformity with GAAP.
- The government-wide financial statements begin on page 15 of the ACFR and show a near $3 million decrease in net position as compared to the previous year.
- The fund financial statements begin on page 17 of the ACFR. The total fund balance for all governmental funds is $31,302,697, which is an increase of approximately $4 million since the previous year.
- Reconciliations between the government-wide financial statements and the fund financial statements may be found on pages 18-20 of the ACFR.
- Lori Obermoeller noted that prior period adjustments in relation to assets happened due to an internal reporting issue resulting from the use of multiple spreadsheets for asset tracking. To prevent data loss and to avoid the need for future period adjustments, the Finance Department has consolidated the spreadsheets used for tracking assets. More detail may be found on page 32 of the ACFR.
- The city implemented GASB 87 regarding leases in FY22. This change did not impact net position, but it did require some modifications to disclosures.
- No single audit is required as the city's expenditures of grant money did not exceed the annual threshold.

ADJOURNMENT

The Audit Committee thanks Heather Silverman for her service over the past three years and welcomes David Hoffman to the team.
The meeting adjourned at 10:50 a.m.

Mover: Heather Silverman
Seconder: Cynthia Jordan
All present voted Aye.

city of Creve Coeur
300 North New Ballas Road, Creve Coeur Missouri 63141
(314) 432-6000 Fax (314) 872-2539
www.crevecoeurmo.gov

REQUEST FOR PROPOSAL
ANNUAL AUDIT AND ACFR PREPARATION

The City of Creve Coeur, Missouri is requesting proposals for the preparation of the City's Annual Comprehensive Financial Report (which includes the annual audit) for the fiscal years ending June 30, 2023, 2024, 2025, 2026 & 2027 with the option to renew yearly for another three (3) years.

Description of City and Records to be Audited

General Information

Creve Coeur, Missouri is a charter city in St. Louis County. The City's population is 18,660 and the FY 2022 balance sheet has a net position of $66,795,294. The funds and account groups in existence at the present time are as follows:

General Fund
Special Revenue Funds (2)
Capital Projects Funds (3)
Enterprise Fund (1)
Debt Service Fund (1)
Trust and Agency Funds (1)
General Fixed Assets

In addition, the City currently receives a number of federal and state grants.

Accounting System

The City currently uses a PC based accounting system for accounting, payroll, and fixed assets (Tyler ERP Pro Incode 10).

ACFR Requirements

The City of Creve Coeur, Missouri has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association the past 30 years and will continue to do so with the assistance of the audit firm selected. Experience in the preparation of the document is required. The auditing firm is required to prepare the Introductory Section, Financial Section (which includes notes to the financial statements), Statistical Section (the city staff does most of this work), and the Single Audit Section (if one is needed). The City will be responsible for preparing the confirmation letters, routine schedules and the Management Discussion and Analysis narrative portion of the Financial Section. The auditing firm will provide the numbers for the MD&A statements and will include the MD&A in the final report. The auditing firm will be responsible for typesetting, putting together and printing the final copy of the ACFR. The auditing firm selected will also assist in the response to any GFOA requests for follow up on exceptions noted by the GFOA on the previous year's ACFR. Preparation of the ACFR must comply with the requirements of the Certificate of Achievement Program sponsored by the Government Finance Officer Association.

Audit Requirements

The audit (included as part of the ACFR) shall include an examination of the financial and other records of the various departments and funds of the City in accordance with generally accepted government auditing standards for financial and compliance audits. The selected auditing firm will be asked to express an opinion on the City's financial statements and will also be responsible for the issuance of a Single Audit report, if necessary.

Presentations concerning the audit shall be made to both the City's Audit Committee and City Council as needed.

Reports Required

The following are required for the completion of the ACFR:

An Annual Comprehensive Financial Report, which includes a report on the examination of the financial statements for Creve Coeur, Missouri including all accounts and funds. The financial statements and the notes to the financial statements will be prepared by the auditor. The ACFR should also include the Introductory and Statistical Sections prepared by the audit firm, but with most of the data coming from City Staff. A report of internal control and compliance in accordance with the Single Audit Act (if one is needed). Preparation of the ACFR must comply with requirements of the Certificate of Achievement Program sponsored by the GFOA.

A separate report of comments and recommendations addressed to the Director of Finance.

The auditors may commence the examination any time after the selection of the auditor firm is made by the City. The City will complete the final adjustments to its general ledger no later than September 30th, of each year. Prior to the main audit fieldwork, the auditors will be required to meet with the Audit Committee to discuss the ACFR process, audit or related matters. A post-audit conference with the Director of Finance to review the ACFR that includes the financial statements, notes, and compliance reports, statistical and introductory sections will be held no later than November 15th of each year. A review of the draft of the report of comments and recommendations (prepared under a separate cover) will be discussed with the Director of Finance and Audit Committee no later than November 30th of each year. Ten (10) copies of the Comprehensive Annual Financial Annual Report and public presentation to the City Council shall be made no later than the 2nd Monday of December each year.

A copy of the FY 2022 ACFR and Audit are available on the City's website.

Use of City Facilities and Personnel

The City will provide an adequate work area for the auditing staff. City staff will be available to answer questions and for consultation as needed in order to expedite the audit fieldwork. The auditor firm will have access to the financial software in order to eliminate the physical pulling of some documents.

Options

The City always reviews the possibility of outsourcing accounting work relating to general ledger reconciliation and routine projects. As an option to this proposal, please include information on what services your firm has available and a range of costs associated with those services. This information will not impact the selection for audit, but may lead to additional services purchased.

FORM OF PROPOSAL

<u>Proposal Requirements:</u>

1. Describe your firm's 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 any preliminary fieldwork). Include a copy of your firm's most current peer review report.

2. Describe the governmental experience of your firm including the specific details regarding experience in the preparation of a Comprehensive Annual Financial Report.

3. Provide a list of at least three municipal government references where your firm has conducted an audit in the past 24 months. This list should indicate the names and telephone numbers of officials in the other municipalities that may be contacted.

4. Staffing of the audit and ACFR preparation. Biographies, including experience of the individuals who will be assigned to the engagement and the relevant experience of each in auditing municipalities and preparing ACFRs must be furnished.

5. Fees. The city requires a firm, fixed fee for the audit service listed below.
   - 5.1. ACFR/audit for the year ending June 30, 2023
   - 5.2. ACFR/audit for the year ending June 30, 2024
   - 5.3. ACFR/audit for the year ending June 30, 2025
   - 5.4. ACFR/audit for the year ending June 30, 2026
   - 5.5. ACFR/audit for the year ending June 30, 2027
   - 5.6. ACFR/audit for the year ending June 30, 2028 (optional extension)
   - 5.7. ACFR/audit for the year ending June 30, 2029 (optional extension)
   - 5.8. ACFR/audit for the year ending June 30, 2030 (optional extension)
   - 5.9. Single audit for the year ending June 30, 2023
   - 5.10. Single audit for the year ending June 30, 2024
   - 5.11. Single audit for the year ending June 30, 2025
   - 5.12. Single audit for the year ending June 30, 2026
   - 5.13. Single audit for the year ending June 30, 2027
   - 5.14. Single audit for the year ending June 30, 2028 (optional extension)
   - 5.15. Single audit for the year ending June 30, 2029 (optional extension)
   - 5.16. Single audit for the year ending June 30, 2030 (optional extension)

The bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive price should contain all direct and indirect costs to this project, including out-of-pocket expenses. Any additional work agreed to between the City and the auditing firm shall be performed at the same rates set forth in this bid.

Presentation of Proposals

An envelope sealed and marked "ACFR/Audit Proposal" with five (5) copies of your proposal and one (1) electronic PDF file on a flash drive should be received by the Finance Director at 300 North New Ballas Road, Creve Coeur Missouri 63141 on or before 2:00 p.m. (CST) on March 29, 2023.

Evaluation and Award of Contract

The Director of Finance, City Administrator and the Audit Committee will make an evaluation of the proposals. After evaluations, selected auditing firms may be requested to present for an interview with the Audit Committee on April 3, 4 or 5. The Audit Committee will then recommend to the City Council the selection of an Audit/ACFR preparation firm. Final selection of the successful firm is projected to be made by April 10, 2023.

If you desire any additional information or clarification on this proposal request, please contact Lori Obermoeller, Director of Finance at (314) 872-2519 or lobermoeller@crevecoeurmo.gov.

It should be understood that the City of Creve Coeur, Missouri reserves the right to reject any and all proposals submitted and to request additional information. Furthermore, the professional accounting services purchased will be from the firm which, in the opinion of the City, is best qualified to meet the criteria established by the City, not necessarily the lower cost.

Other Considerations

The City requires that the auditing firm remain accessible and available throughout the year for consultation purposes, to answer questions, provide clarifications and offer professional opinions and recommendations regarding new GASB Statements and other financial procedures, tax laws, interpretations, and any other expertise that may be required by the City from time to time.

The auditing firm will provide a list of documents and schedules required for the audit prior to the audit work commencing.

Payment for services rendered will be based upon receipt of an itemized invoice(s) from the auditing firm.

All proposals become the property of the City and will be kept in confidence only as state law allows. The invitees and subsequently selected auditing firm may not issue news releases or other public notification regarding this project without prior approval from the City.

All reports become the property of the City for use as deemed appropriate. Audit work papers must be available for reference and reproduction by the City for a period of three years from submission of the final reports. Copies of adjusting entries, trial balance and any analytics, if applicable, will be provided to the City upon completion of the audit.

Proposed Schedule of Compensation
Audit Services 2023 – 2027
With an Option to Renew Yearly for Another 3 Years
City of Creve Coeur

Name of Firm
Submitting RFP:____

Name of Person
Submitting RFP:____

Address:____

Telephone Number:____

<u>Proposed Compensation</u>

1. ACFR/Audit for the year ending June 30, 2023 ____________
2. ACFR/Audit for the year ending June 30, 2024 ____________
3. ACFR/Audit for the year ending June 30, 2025 ____________
4. ACFR/Audit for the year ending June 30, 2026 ____________
5. ACFR/Audit for the year ending June 30, 2024 ____________
6. ACFR/Audit for the year ending June 30, 2028– Optional Renewal ____________
7. ACFR/Audit for the year ending June 30, 2029 – Optional Renewal ____________
8. ACFR/Audit for the year ending June 30, 2030 – Optional Renewal ____________
9. Single Audit (if required) for the year ending June 30, 2023 ____________
10. Single Audit (if required) for the year ending June 30, 2024 ____________
11. Single Audit (if required) for the year ending June 30, 2025 ____________
12. Single Audit (if required) for the year ending June 30, 2026 ____________
13. Single Audit (if required) for the year ending June 30, 2027 ____________
14. Single Audit (if required) for the year ending June 30, 2028 - Optional ____________
15. Single Audit (if required) for the year ending June 30, 2029 - Optional ____________
16. Single Audit (if required) for the year ending June 30, 2030 - Optional ____________

Total Audit Charges for 2023, 2024, 2025, 2026 and 2027 ____________

Total Audit Charges for Optional Years 2028, 2029 and 2030 ____________

17. Hourly rate for providing additional accounting work as outlined in the proposal ____________
18. Any Out-of-Pocket Expenses ____________

______________________________ ______________________________
Signature **Date**

March 29, 2023

Proposal to provide professional
audit services to:

City of Creve Coeur, Missouri

Prepared by:
Andrew Zebell, CPA, CFE, Principal
andrew.zebell@CLAconnect.com
Direct 314-925-4357

CLAconnect.com

CPAs | CONSULTANTS | WEALTH ADVISORS

CliftonLarsonAllen LLP
CLAconnect.com

March 29, 2023

Finance Director
City of Creve Coeur
300 North New Ballas Road
Creve Coeur, MO 63141

RE: Request for Proposals (RFP) for Annual Audit and ACFR Preparation

Dear Finance Director and Audit Committee:

Thank you for inviting us to propose our services to you. We gladly welcome the opportunity to share our approach to helping City of Creve Coeur (the City) meet its need for professional services. The enclosed proposal responds to your request for audit services for five fiscal years, beginning June 30, 2023, with the option to renew yearly for another three (3) years.

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the City with their audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB *Uniform Guidance (UG)* experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and considered our experience performing similar work for other municipalities. Our local government clients are included amongst the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Missouri. The work plan also helps to minimize the disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the City and take an active role in addressing them.

- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

We are confident that our technical approach, insight, and resources will result in unsurpassed client service for the City. For ease of evaluation, the structure of our proposal follows your RFP section titled *Proposal Requirements.*

We are eager to work with you and welcome the chance to present our proposal to the audit committee or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via the information below.

Sincerely,

CliftonLarsonAllen LLP

Andrew Zebell, CPA, CFE
Principal
314-925-4357
andrew.zebell@CLAconnect.com

Table of Contents

1. Audit Approach

Understanding of the work to be performed

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under *Audit Requirements* and *Reports Required*. Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants; the standards set forth for financial audits in Government Auditing Standards issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and any other applicable federal, state, and local laws or regulations.

Service approach

Seamless assurance advantage: a different way to audit

Many organizations view an audit as a requirement that doesn't contribute to their overall operations or value. At CLA, we believe an audit should be an annual check-up that gives you insight into your organization, allowing you to take advantage of opportunities and improve your operations.

Our industry experience makes it easier — CLA auditors are industry aligned, making our audit process fast and smooth. We focus on operational efficiency and leverage our industry experience to bring you meaningful insights that go beyond compliance requirements. A dedicated team of professionals will listen to your goals and concerns, then work with you to navigate industry pressures, changing markets, and complex standards, all with a common goal to drive your business toward success.

Your time has value — Your day is filled with competing priorities and constant distractions. We elevate your experience by utilizing a variety of communication tools, such as a web-based document portal, video conferencing, email, and phone calls, to keep everyone informed and on track. These tools provide flexibility to choose where and how your audit is performed. In contrast to a traditional engagement, where a team spends weeks on site at your location, our Seamless Assurance Advantage focuses on having the right team members on your engagement and isn't dependent on physical locations.

A simple transition — We recognize changing accounting firms presents an opportunity as well as a challenge. Our approach deliberately and effectively reduces the impact of transition.

No surprises — We will provide the City with a no-surprises approach to our services, based on frequent and timely communication and clarity around roles and expectations. If issues arise during your audit, we engage the right people in a frank discussion to resolve them.

Significant involvement of principals and managers — Our principals and managers are directly involved in your engagement and can proactively identify significant issues and resolve them with management. Your time is best spent with key decision makers so you can ask clarifying questions, discuss organizational strategies, and navigate sensitive reporting issues.

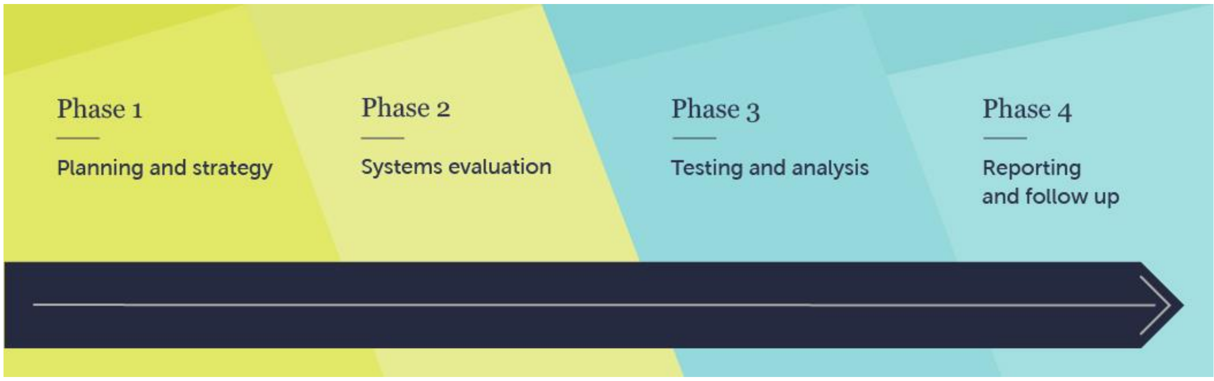
We tailor the audit just for you — While our audit programs provide typical approaches for given audit areas, CLA designs a client-specific, risk-based audit approach for each client. We use custom, industry-tailored programs, procedures, and tools designed specifically to focus on applicable issues.

Y**ou'll learn about what we're doing and what we've found in plain, everyday language** — By working closely with your staff, CLA continuously learns about your organization. This involvement enables us to offer recommendations for improvements in your systems and procedures that are more comprehensive, better understood, and more frequently implemented.

When performing an audit, we are sensitive and understanding of the fact that we report to those charged with governance. We maintain objectivity and independence to be able to issue our audit opinions. We will act within our philosophy of total client service, maintain the professional relationship refined with management, and fulfill our responsibilities with the utmost professionalism.

Year-long support — We encourage your staff to take advantage of our accessibility throughout the year for questions that may arise. Our people can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems, including answers to brief routine questions; and share insights and best practices to assist in planning for your future success.

Financial statement audit approach



Phase 1: Planning and strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Andrew and staff will meet with the City personnel to agree on an outline of responsibilities and time frames:
- Establish audit approach and timing schedule
- Assistance to be provided by the City personnel
- Application of generally accepted accounting principles
- Initial audit concerns
- Concerns of the City's management
- Establishment of report parameters and timetables
- Progress reporting process
- Establish principal contacts
- Gain an understanding of the operations of the City, including any changes in its organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the City, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the City's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.
- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the City personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA utilizes a secure web-based application to request and obtain documents necessary to complete client engagements. This application allows clients to view detailed information, including due dates for all the items CLA is requesting. Clients can attach electronic files and add commentary related to the document requests directly on the application.

A key element in planning this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact with you as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the City that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems evaluation

We will gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the City has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated Prepared by Client Listing based on our test results and our anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application IS controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support appropriate findings and will provide recommendations to improve internal controls. For those IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and analysis

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our work papers during this phase will clearly document our work as outlined in our audit programs. We will provide the City with status reports and be in constant communication with the City to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the City to summarize the results of our fieldwork and review significant findings.

Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' 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
- Independent Auditors' Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
    - Our responsibility under auditing standards generally accepted in the United States of America
    - Changes in significant accounting policies or their application
    - Unusual transactions
    - Management judgments and accounting estimates
    - Significant audit adjustments
    - Other information in documents containing the audited financial statements
    - Disagreements with the City
    - the City's consultations with other accountants
    - Major issues discussed with management prior to retention
    - Difficulties encountered in performing the audit
    - Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

the City will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.

Single audit approach

The OMB's *Uniform Guidance* (2 CFR Part 200) is effective for federal grants made on or after December 26, 2014. This affects how federal grants are managed and audited and impacts every organization that receives federal assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes and how they could impact their entity. CLA professionals are available to provide guidance and tools tailored to the City's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits," requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200. Our risk-based approach incorporates this guidance.

We will conduct our single audit in three primary phases, as shown, below:

Phase 1: Risk assessment and planning

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the City's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the *Uniform Guidance*
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of Direct and Material Compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

Phase 2: Major program testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with *UG*.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the City's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final assessment and reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified.
- Re-assess the risk and determine if we are required to audit additional programs.
- Perform compliance testing at the entity wide level related to procurement and cash management requirements.
- Perform testing to validate the status of prior year findings for those programs not selected for audit.
- Prepare the Schedule of Findings and Questioned Costs.
- Conduct exit conference with the City's management to review drafts of required reports:
- Independent Auditors' 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
- Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the City. These meetings will be on a set schedule, but as frequently as the City determines. During these meetings, we will discuss progress impediments and findings as they arise.

Engagement timeline

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the audit committee.

Please see the below chart for the estimated time frame for the June 30 audit relating to each segment of this engagement:

Annual Audit Task	Estimated Date
Entrance conference	April
Interim audit work	May
Audit fieldwork	August-September
Draft reports	September
Presentation to audit committee	October
Presentation to Board/management	October

Quality control procedures and peer review report

In the most recent peer review report, dated November 2022, we received a rating of ***pass***, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided in ***Appendix B***. ***This quality control review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance.*

2. Governmental Experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful professional service firms serving governmental entities. Our strong reputation for serving state and local government units provides the City the confidence in their decision to select CLA as their professional service provider.

CLA has one of the largest governmental audit and consulting practices in the country, serving more than 4,200 governmental clients nationwide. Regulated industry clients represent approximately one-quarter of all firm-wide revenue, and each of the governmental services team members are well versed in the issues critical to complex governmental entities.

Our professionals have deep, technical experience in serving governmental entities. As a professional service firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other professional service firms.

We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will benefit from working with members of our state and local government services team who understand the issues and environment critical to governmental entities.

Experience with implementation of GASB statements

CLA routinely assists our clients with the implementation of GASB statements. In fact, many of our principals provide training and aid in implementation of new standards, including the accounting, preparation of financial statements, and required disclosures. We not only aid in the nuts-and-bolts implementation but also aid in the understanding of the reasons for the standards as well as alternatives which may exist. This may include the creation of templates (general and client specific) which are in use today by some governmental entities. We continue to enhance the understanding of the standards and provide training and guidance to both our staff and others within in the industry. Principals of the Baltimore office are involved in the Intermediate Government Accounting training provided by the Maryland Government Finance Officers Association (GFOA). A significant amount of time in that training is spent on financial statement preparation and understanding of the reporting models, as well as the impact of GASB standards. Our experience in this area has allowed our clients to produce financial statements, which continue to receive the GFOA Certificate of Excellence in Financial Reporting. We have also aided first time filers in acquiring their initial and maintain their certificates.

3. References

The City can benefit from deep, national industry experience, complemented by a team dedicated to accessibility and responsiveness. We are pleased to provide you with the following references, who can describe their experience in greater detail.

City of Brentwood, MO	
Client Contact	Bola Akande, City Administrator
Phone | Email	314-962-4800 | bakande@brentwood.org
Address	2348 S. Brentwood Blvd. Brentwood, MO 63144
Services Provided	Financial statement and single audit services Financial statement preparation

City of Town and Country, MO	
Client Contact	Joan Jadali, CPFO, CEBS, Finance Director
Phone | Email	314-587-2808 | jadalij@town-and-country.org
Address	1011 Municipal Center Drive, Town and Country, MO 63131
Services Provided	Financial statement and single audit services ACFR Preparation for GAO Certificate of Excellence

City of Platte City, MO	
Client Contact	Marji Gehr, Acting City Administrator
Phone | Email	816-858-3046 | mgehr@plattecity.org
Address	400 Main Street, Plate City, MO 64079
Services Provided	Financial statement and single audit services Financial statement preparation

4. Staffing of the Audit and ACFR Preparation

An experienced engagement team has been aligned to provide you with the most value. The team members have performed numerous engagements of this nature and can commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

The most important resource any business has is people — *the right people.*

Engagement Team Member	Role	Years' Experience
Andrew Zebell, CPA, CFE	Engagement principal	12+
Debbie Wilburn	Director	29+
Mike Silver	Manager	10+
James Hicks	Senior	2+

Detailed biographies, including relevant experience of each team member in auditing municipalities and preparing ACFRs, are available in the ***Appendix A*** of this proposal.

Additional staff

We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.

Participation in quality improvement programs

We work with governmental entities across the country, and our exposure to the circumstances and issues that affect your industry will allow us to serve you with exceptional knowledge and insight. We understand the specific needs and challenges that regulated industries face and have been serving clients similar to the City for decades.

We are actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA's
- Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants

Our participation in the aforementioned professional organizations, combined with various other technical services we subscribe to, allows us to be at the forefront of change in the government environment. We take seriously our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards, and laws and regulations.

5. Fees

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines.

CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive quarterly meetings—as part of our fee—that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up and take full advantage of every opportunity that presents itself.

City of Creve Coeur, Missouri
Request for Proposal
Audit Services
March 2023

Proposed Schedule of Compensation
Audit Services 2023 – 2027
With an Option to Renew Yearly for Another 3 Years
City of Creve Coeur

Name of Firm Submitting RFP: CliftonLarsonAllen LLP (CLA)

Name of Person Submitting RFP: Andrew Zebell, CPA, CFE

Address: 600 Washington Avenue, Suite 1800, St. Louis, MO 63101

Telephone Number: 314-925-4300

Proposed Compensation

1. ACFR/Audit for the year ending June 30, 2023	$62,930
2. ACFR/Audit for the year ending June 30, 2024	$60,670
3. ACFR/Audit for the year ending June 30, 2025	$62,490
4. ACFR/Audit for the year ending June 30, 2026	$64,360
5. ACFR/Audit for the year ending June 30, 2024	$66,290
6. ACFR/Audit for the year ending June 30, 2028– Optional Renewal	$68,280
7. ACFR/Audit for the year ending June 30, 2029 – Optional Renewal	$70,330
8. ACFR/Audit for the year ending June 30, 2030 – Optional Renewal	$72,440
9. Single Audit (if required) for the year ending June 30, 2023	$8,000
10. Single Audit (if required) for the year ending June 30, 2024	$8,000
11. Single Audit (if required) for the year ending June 30, 2025	$8,000
12. Single Audit (if required) for the year ending June 30, 2026	$8,000
13. Single Audit (if required) for the year ending June 30, 2027	$8,000
14. Single Audit (if required) for the year ending June 30, 2028 - Optional	$8,000
15. Single Audit (if required) for the year ending June 30, 2029 - Optional	$8,000
16. Single Audit (if required) for the year ending June 30, 2030 - Optional	$8,000
Total Audit Charges for 2023, 2024, 2025, 2026 and 2027	$356,740
Total Audit Charges for Optional Years 2028, 2029 and 2030	$235,050
17. Hourly rate for providing additional accounting work as outlined in the proposal	$192.25
18. Any Out-of-Pocket Expenses	N/A

andrew Zebell
Signature

3/28/2023
Date

6

Our clients don't like fee surprises. Neither do we. We commit to you, as we do all of our clients, that:

- We will be available for brief routine questions at no additional charge, a welcome investment in an ongoing relationship.
- Like most firms, we are investing heavily in technology to enhance the client experience, protect our data environment, and deliver quality services. We believe our clients deserve clarity around our technology and client support fee, and we will continue to be transparent with our fee structure.
- Any additional charges not discussed in this proposal will be mutually agreed upon up front.
- We will always be candid and fair in our fee discussions, and we will avoid surprises.

Fee considerations

The fee proposal is based on the following:

- City personnel will help periodically throughout the year and during the assurance fieldwork regarding account analysis and provision of year-end account reconciliation workpapers and schedules.
- The assurance reports will be delivered in accordance with the City's deadlines.
- Satisfactory completion of our firm's normal client acceptance procedures.
- Professional standards and regulations currently in effect. We reserve the right to modify your proposed fee if professional standards or regulations change for any engagement period.
- No significant changes in the operations of the City after the date of this proposal.

Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size, and/or operational structure.

Additional services

In addition to the services outlined in the *Audit Requirements* for this proposal, CLA collectively offers a wide breadth of highly customized services and capabilities to meet our clients' wants and needs, including a sampling of the following:

- Internal audit, risk assessments, and evaluations
- Implementation assistance for complex accounting standards
- ACA Reporting
- Operational and financial systems consulting
- Operations and performance improvement
- Self-insured medical and PBM claim audits
- IT security and network vulnerability assessments
- Fraud risk assessment and investigations
- Strategic, financial, and operational consulting
- Outsourced accounting and public administration
- Strategic, business, and capital planning
- Organizational and financial health assessment
- Training and educational seminars
- Telecom cost savings assessments

We pride ourselves on taking the initiative to meet each and every need of our clients, and therefore are always prepared to take on additional projects. However, independence is our first concern when providing additional services. Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed.

If additional work is requested by the City outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.

Billing for phone calls and questions

It is not our policy or practice to bill our clients every time we receive a phone call or email. While providing our services to you, we will regularly consult with you regarding accounting, financial reporting, and significant business issues. If a specific project is complex or requires significant time or resources, we will discuss the scope of the project and its fee with you first to make sure there are no surprises. While it is difficult to establish an exact policy for billing in these situations, we commit to discussing the request with you in advance of performing our services if we believe the time requirement to provide you the desired assistance is other than routine. We will discuss the scope of the project and our estimate to complete it prior to commencing work.

Our last word on fees — we are committed to serving you. Therefore, if fees are a deciding factor in your selection of an accounting firm, we would appreciate the opportunity to discuss our scope of services.

At CLA, it’s more than just getting the job done.

Appendix

A. Engagement team biographies

Andrew Zebell, CPA, CFE

CLA (CliftonLarsonAllen LLP)

Principal
St. Louis, Missouri

314-925-4357
andrew.zebell @CLAconnect.com

Profile

Andrew is a principal with CLA in the St. Louis office specializing in providing assurance, outsourcing accounting services and valuation services for state and local governmental entities. Andrew is a certified public accountant with more than 12 years of public accounting and consulting experience serving a variety of clients. Prior to joining CLA, Andrew spent seven years with PwC. At PwC Andrew worked with higher education institutions, large state and local governments, nonprofits, publicly traded companies, and large privately held businesses.

Technical experience

- Supervise financial audit engagements and single audits
- Provide technical assistance to personnel during engagements
- Assist governmental entities in preparing financial statements to obtain the GFOA Certificate of Excellence
- Experience providing financial statement and/or single audit services to the following clients:

Education and professional involvement

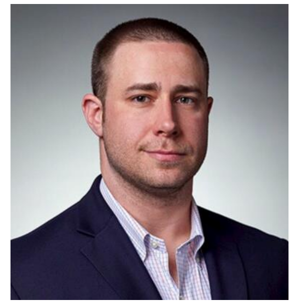
- Bachelor of science in accounting from Westminster College, Fulton, Missouri
- Certified Public Accountant
- Certified Fraud Examiner
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Missouri Society of CPAs
- Government Finance Officers Association (GFOA)

Key relevant clients

- States
  - State of Kansas – Statewide single audit
  - Missouri Department of Economic Development
  - Illinois Department of Children and Family Services
  - Mississippi Department of Health
  - Missouri Lottery
  - Missouri Department of Higher Education
  - Missouri Department of Social Services
- Cities and Counties
  - St. Charles County, Missouri
  - Randolph County, Missouri
  - Crawford County, Missouri
  - Pike County, Missouri
  - City of Maplewood, Missouri
- Energy and Utilities
  - Metropolitan St Louis Sewer District
  - Ameren Corp
  - Memphis Light, Gas, and Water

Michael Silver

CLA (CliftonLarsonAllen LLP)



Manager, Regulated Industries
St. Louis, MO

314-925-4436
michael.silver@CLAconnect.com

Profile

St. Louis area native, with more than +10 years' experience in various industries and functions. Majority of this time has been spent providing guidance to both internal and external customers of all types of organizations (Commercial, Governmental, etc.) on a variety of subjects, ranging from Accounting Standards Updates, Mergers and Acquisitions, and internal controls. Eventually these experiences layered upon each other to help build a foundation that led into new functions of the business that allowed me support the organization(s) in new and different ways. Things such as period end close/reporting, inventory costing/management, cross functional coordination and finance integration activities related to business combinations.

Technical experience

- Commercial – Aerospace & Defense; Health Sciences, Manufacturing
- Industry/Functional – Integration, Internal Audit, Controllership, and Financial Planning & Analysis
- State and local government
- Nonprofit entities – charitable and research foundations
- Employee benefit plans

Education and professional involvement

- Bachelor of Arts in accounting & minor business administration from Westminster College, MO
- Former involvement and membership in the following organizations:
  - American Institute of Certified Public Accountants
  - Virginia Society of Certified Public Accountants
  - Tennessee Society of Certified Public Accountants
  - Institute of Internal Auditors

James Hicks, CPA

CLA (CliftonLarsonAllen LLP)

Senior
St. Louis, Missouri

314-925-4438
james.hicks@CLAconnect.com

Profile

James is a senior, with two years of experience, who works on state and local government and nonprofit entities and has been gaining experience in auditing different areas of regulated industry clients. He has worked on different areas of audit engagements including planning, substantive procedures, and reporting. James is currently a Certified Public Accountant in the State of Missouri. James has been previously employed by the Missouri Department of Revenue as a Regulatory Auditor and at The Together Credit Union as fraud specialist.

Technical experience

- State and local government
- Nonprofit entities
- Higher education

Education and professional involvement

- Master of accountancy from Missouri State University, Springfield, Missouri
- Bachelor of science in accounting from Missouri State University, Springfield, Missouri
- Forensic Accounting Certificate, Missouri State University
- Certified Public Accountant in the State Missouri

Key relevant clients

- City of Town and Country
- City of Brentwood
- State of Kansas
- Multiple K-12 Missouri School Districts
- Beyond Housing

B. Peer review report

Cherry Bekaert LLP
Your Guide Forward

Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP
Charlotte, North Carolina
November 18, 2022

cbh.com

SCHOWALTER & JABOURI, P.C.
Certified Public Accountants & Advisors

March 29, 2023

City of Creve Coeur
Ms. Lori Obermoeller
Director of Finance
300 North New Ballas Road
Creve Coeur, MO 63141

Dear Ms. Obermoeller:

Enclosed please find five (5) bound copies and one (1) electronic PDF file of our proposal to continue to provide professional audit services to the City of Creve Coeur, Missouri.

Should you have any questions regarding any of the enclosed information, please feel free to contact me. We have valued our long-standing professional relationship with the City over the years and we thank you for the opportunity to submit our proposal to continue to work with your City.

Yours very truly,

Janice A Smith

Janice A. Smith, CPA
Assurance Services Director

Enclosures

12250 Weber Hill Road, Suite 315
St. Louis, MO 63127
(314) 849-4999
FAX (314) 849-3486
sjcpa.com

SCHOWALTER & JABOURI, P.C.
Certified Public Accountants & Advisors

March 29, 2023

Proposal to Provide Audit Services to the City of Creve Coeur, Missouri

Prepared by:
Janice A. Smith, CPA
Assurance Services Director

12250 Weber Hill Road, Suite 315
St. Louis, MO 63127

(314) 849-4999
FAX (314) 849-3486

sjcpa.com

WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

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March 29, 2023

City of Creve Coeur
Ms. Lori Obermoeller
Director of Finance
Creve Coeur, MO 63141

Dear Ms. Obermoeller:

Thank you for inviting Schowalter & Jabouri, P.C., Certified Public Accountants, to submit this proposal to serve the needs of the City of Creve Coeur, Missouri. We have prepared this proposal to you as an indication of our extremely high interest in continuing to serve your organization. The scope of the work to be performed includes an audit in accordance with auditing standards generally accepted in the United States of America, and if applicable, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), beginning with the fiscal years ended June 30, 2023, 2024, 2025, 2026 and 2027, with the option to renew annually for another three (3) years. We will express an opinion on the fair presentation of the City's financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information and related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. If applicable, we will also express an opinion on the City's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs. If we are awarded the contract, we commit to perform the audit work and reports within the time frame specified in the Request for Proposal, assuming complete cooperation from the City's management.

We firmly believe that no other accounting firm would provide the level of support to the City of Creve Coeur, Missouri that we are proposing. The primary reasons why your organization should re-engage Schowalter & Jabouri are as follows:

1. We have considerable experience in servicing governmental audit clients similar to and including the City of Creve Coeur. We are very familiar with the nuances of your City's reporting that differentiate it from others such as having two separate pension plans, fiduciary funds, a proprietary fund, and additional combining schedules in the ACFR. Additionally, our base of experience enables us to offer you insight into your operations and recommendations on how to improve your operations.

2. Retaining us as your auditors eliminates excess cost and City personnel time in transitioning knowledge to a new firm and onboarding them over several years while they build up their knowledge base and supporting workpaper file. Those included herein to serve the City are familiar with the City and the audit.

3. We provide the highest quality services in a timely and efficient manner at a reasonable fee. In this "post pandemic" environment, the needs of the governmental industry continue to increase and become more and more complex. As many firms are transitioning away from serving the governmental industry, Schowalter & Jabouri is remaining committed to serving governments by increasing our training and knowledge of the complexities, issues and challenges entities like the City face so that we can partner with you to help you weather the storms and achieve your goals. The personnel assigned to this engagement have significant local government audit experience including municipalities, counties, transportation development districts, and school districts. This base of experience enables us to offer you insight into your operations and recommendations on how to improve.

4. We have assisted numerous clients including the City of Creve Coeur in receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

5. Our firm has received clean peer reviews for the past eleven reviews, spanning a thirty-three year period with no letters of comments.

6. Our firm qualifies as a small business as defined by the Small Business Administration and as such we are in a position to be responsive to your needs. We are committed to understanding your organization and the environment in which it operates.

7. All staff that will be assigned to your engagement have met or exceeded the continuing professional education requirements outlined in the Government Auditing Standards.

8. All team members are accessible to you throughout the year as your needs require and will promptly respond to your inquiries, as evidenced in the past.

9. We understand timing and deadlines of audit work and will ensure seamless audit services. We are proactive and transparent in our audit process.

10. An audit director and senior manager are heavily involved in the audit process.

11. We will keep you informed of current and evolving issues and provide proactive advice.

The professional firm of Schowalter & Jabouri has several unique characteristics, which we believe set us apart from other firms, and make us the most qualified firm to provide professional services for your organization.

- We are a local firm located in St. Louis County, Missouri. We believe this to be an important attribute, as it allows us to offer extremely personalized services. The type and size of our firm allows us to offer our clients continuity with respect to engagement staffing.

- The quality of services we render is second to none. We are members of the Private Practice Companies Section of the American Institute of Certified Public Accountants and have received the highest reporting results possible with our past eleven external peer reviews (see pages 11 - 12).

- Our fee includes, at a minimum, quarterly contact with your accounting personnel to discuss matters of concern or interest and all routine inquiries by your accounting personnel regarding accounting, payroll or other technical matters. However, we welcome and encourage your team to reach out at any time to discuss such matters, as evidenced by recent discussions with City management regarding topics such as opioid settlements, fair value, ACFR GFOA Application questions, leases, subscription-based information technology arrangements, and sales tax corrections, to name a few.

- We are members of the Missouri Society of Certified Public Accountants, the American Institute of Certified Public Accountants ("AICPA"), the Government Finance Officers Association and the AICPA's Governmental Audit Quality Center and serve on various governmental and other accounting committees, which keep us abreast of current and evolving issues in the governmental industry.

- We believe our firm can provide your organization with its best value. Our ability to offer the highest quality of professional services at a reasonable fee is due to our talented personnel, our extensive knowledge of governmental entities, and the relative size of our firm, as well as our familiarity with your City.

This proposal is a firm and irrevocable offer for 120 days, although we request to be informed of a decision by April 15, 2023, which is in line with the timeline you provided in the request for proposal.

We sincerely hope that when evaluating the proposal, you will consider our experience and the manner in which our firm has and will continue to service your account. We appreciate the opportunity to submit this proposal and would be pleased to answer any questions you may have.

Yours very truly,

Janice A Smith

Janice A. Smith, CPA
Assurance Services Director

STATEMENT OF OUR FIRM'S QUALIFICATIONS

Firm History

Our firm was established in 1976 by Dennis F. Schowalter and John J. Jabouri, who were both previously associated with an international accounting firm. Schowalter & Jabouri, P.C. currently has a staff of approximately forty professionals and is ranked in the top twenty of the largest St. Louis area Certified Public Accounting firms. Our firm is a professional corporation located in St. Louis County, Missouri and is licensed to practice in Missouri, Illinois and various other states. All assigned key professional staff are properly licensed to practice in the State of Missouri.

Schowalter & Jabouri, P.C. has been providing quality accounting, auditing, tax and management advisory services for over forty-five years in the St. Louis metropolitan area. We are recognized for expertise that provides value to a variety of small and midsized organizations across the United States. Our firm philosophy emphasizes quality and timeliness.

The growth of Schowalter & Jabouri, P.C. can be attributed to two factors: the high professional standards we have maintained throughout our existence and the knowledgeable, hands-on approach we bring to the services we furnish our clients.

We help our clients grow through our understanding of their operations and our ability to maintain close personal contact while preserving the objectivity and independence required in the performance of our services. Our goal is to be your provider of choice and one of your most trusted advisors. We will achieve this goal by staffing your engagement with well-trained professionals who are equipped with the knowledge, experience, and technology needed to successfully fulfill the project's objectives.

"Integrating *expertise, knowledge* and *insight* to provide customized, quality services to meet our client's needs."

Responsive Service, Client Satisfaction and Continuous Improvement

Our professional culture, distinctive style and values, and our client service philosophy sets us apart from the ordinary and has enabled us to retain significant client relationships spanning over 45 years. We have been very pleased with our current and past affiliations in serving governmental entities. We have a focused team of accounting and tax personnel, which are involved almost exclusively with governmental engagements.

Schowalter & Jabouri, P.C. recognizes that exceptional client service is achieved in the long run only if we provide a sustained level of superior service and then monitor this throughout the relationship. To help accomplish this goal, the engagement team will have a closing meeting with management at the conclusion of the engagement to receive feedback about the performance of the team and to discuss ideas for improvements.

STATEMENT OF OUR FIRM'S QUALIFICATIONS (CONTINUED)

We can only be perceived to be as good as the people who serve your account, day-in and day-out. Each of our professionals receives continuous performance evaluations throughout the year and regular feedback. This process includes areas of technical experience, the lynchpin of all of our services, as well as interpersonal communication skills and client service. This ongoing process is completed with an annual review of performance.

We are greatly interested in the opinions of our clients regarding their satisfaction with our services and their ideas on how our process can be improved. The engagement team meets regularly to discuss the progress of our services, current issues encountered and ideas for delivering more efficient service. Your comments are an important part of our continuous improvement process.

Technical Guidance

Schowalter & Jabouri, P.C. commits significant resources to keep our assurance professionals up-to-date on current and evolving accounting, reporting, auditing and tax developments. We use Thompson Reuters Checkpoint ("Checkpoint") as a primary source of accounting and tax research and guidance. Checkpoint provides insightful interpretations of complex GAAP rules. Checkpoint is updated daily. Access to Checkpoint provides each professional the technical research capability to enable immediate response to client-specific technical issues.

We also have a variety of national and regional technical professionals to draw upon, including members of the Financial Accounting Standards Board and a number of professional task forces and specialized industry experts.

We share this information with our clients though individual communication and published newsletters. Many of these resources are also available on our website, www.sjcpa.com.

Independence/Continuing Professional Education

Our firm complies with *Governmental Auditing Standards* ("Yellow Book"), and we are in adherence with the independence standards required. One of the other requirements is that specific individuals responsible for governmental audits complete at least twenty-four hours of continuing professional education in a two-year period in areas related to governmental accounting. In addition, as previously stated, we are members of the Private Companies Practice Section of the AICPA, which requires us to undergo and pass a (quality control) peer review.

Additionally, our staff receives annual training specific to our accounting and tax practices. The training includes attendance at AICPA National Conferences. Our staff is required to obtain a minimum of 40 credit hours of continuing professional education ("CPE") each year including two hours of ethics and to participate in the Firm's CPE programs relating to auditing, accounting and tax issues, including Single Audit training as applicable. In addition to this continued training, our team members actively participate in industry associations, standards-setting bodies, and other professional organizations.

STATEMENT OF OUR FIRM'S QUALIFICATIONS (CONTINUED)

Our firm and all employees are independent with regard to the City of Creve Coeur, Missouri as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Governmental Auditing Standards.* Additionally, during the past five years, there have been no professional relationships between our firm and any assigned key professional staff and the City of Creve Coeur.

Our affiliations with our clients, our strong educational backgrounds, and our continued involvement with professional societies has given us the expertise needed in order to provide the most "value added" auditing services in compliance with governmental auditing standards, including the Single Audit Act and the Uniform Guidance.

Professional Liability Insurance

Our firm will maintain professional liability insurance during the entire term of this engagement. If requested, a certificate of insurance will be provided by our insurance carrier to the City of Creve Coeur, Missouri if we are selected to provide these services.

Responsive Service, Client Satisfaction and Continuous Improvement

Our professional culture, distinctive style and values, and our client service philosophy sets us apart from the ordinary and has enabled us to retain significant client relationships spanning over 45 years. We have been very pleased with our current and past affiliations in serving governmental entities. We have a focused team of accounting personnel, which are involved almost exclusively with our governmental engagements.

Schowalter & Jabouri, P.C. recognizes that exceptional client service is achieved in the long run only if we provide a sustained level of superior service and then monitor this throughout the relationship. To help accomplish this goal, the engagement team will have a closing meeting with management at the conclusion of the engagement to receive feedback about the performance of the team and to discuss ideas for improvements.

FIRM AFFILIATIONS

Our firm is a member in the Missouri Society of Certified Public Accountants and the AICPA. In addition, we are an independent member of HLB – the global advisory and accounting network and are members in good standing with the Private Companies Practice Section of the AICPA.

HLB is a global network of independent professional accounting firms and business advisors, with a history of innovation and collaboration. HLB is dedicated to helping clients grow across borders. Formed in 1969, they service clients through their member firms in 157 countries, with 38,732 partners and staff in 1,030 offices worldwide.

Being part of this global network allows us to collaborate with other innovative, high quality, client service-oriented firms in the HLB International network. The network expands our resources and allow us to provide additional value as well as local and global solutions to our clients across a variety of industries.

Our membership in the GAQC is a further measure of our commitment to quality. The GAQC promotes the importance of quality government audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state organizations that perform governmental audits. This membership requires additional commitments from a firm, including establishing internal leadership and expertise in governmental audits, maintaining a designated level of continuing professional education (CPE), establishing policies and procedures specific to the firm's governmental audit practice, and conducting annual internal inspections to review compliance with accounting and auditing practices specific to this area.

Our commitment to provide the highest quality of services to our clients is evidenced by our affiliations with these organizations.

CLIENT AFFILIATIONS

Schowalter & Jabouri, P.C. is a full-service certified public accounting firm with experience in all areas of accounting, auditing, tax, litigation support, management consulting and computer applications. Our professionals have extensive experience in auditing governmental and nonprofit entities. Our clientele include governmental and nonprofit entities, including municipalities, counties, health and welfare agencies, transportation development districts, library districts, solid waste management districts, and school districts. We provide our clients with services including, among other services, financial statement audits, single audits, assistance with new accounting pronouncements implementation, reviews and compilations, preparation of monthly and annual internal financial statements, due diligence procedures, income tax compliance, planning and representation, and litigation support.

Our firm has accounting and consulting personnel who are experienced in the auditing and accounting requirements of governmental bodies, agencies, and related funded governmental projects. The majority of our audit personnel are involved with governmental and nonprofit engagements. Guided by core values of integrity, trust, professionalism, independence and service, this area of our practice has become a significant area of concentration.

We have been very pleased with our current and past affiliations in serving governmental audit clients including your City. As indicated below, we have enjoyed long-term associations with numerous governmental-type clients who retain our firm.

We currently conduct audits and provide other professional services to numerous governmental entities similar to and including the City of Creve Coeur. Some of the engagements that are most similar to the engagement described in the request for proposal are as follows:

Entity	Dates	Contact	Scope of Work
City of Chesterfield, Missouri + and Chesterfield Valley Transportation Development District	2021 – current	Ms. Jeannette Kelly jkelly@chesterfield.mo.us (636) 537-4726	A, B
City of Des Peres, Missouri +	2010 – current	Ms. Tracey Hansen thansen@desperesmo.org (314) 835-6113	A
City of De Soto, Missouri	1993 – current	Mr. Todd Melkus t.melkus@desotomo.com (636) 586-3326	A
East-West Gateway Council of Governments	2020 – current	Ms. Staci Alvarez staci.alvarez@ewgateway.org (314) 421-4220 ext. 204	C
Olive Boulevard Transportation Development District	2015 – 2022* (*entity dissolved)	Mr. Robert Klahr rklahr@atllp.com (314) 552-6683	B

CLIENT AFFILIATIONS (CONTINUED)

In addition to these clients most similar to your entity, we also provide professional services to numerous clients that have similar requirements as the City of Creve Coeur, Missouri. A list is as follows:

	Dates	Scope of Work
Collinsville School District	2000 – current	A
Edwardsville School District	1996 – current	A
Francis Howell School District	2020 – current	A
Kirkwood School District	1998 - current	A
Jennings School District	2009 – current	A
St. Louis-Jefferson Solid Waste Management	2007 – 2018; 2022 – current	B
University City School District	1991 - current	C

\+ Received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA and/or ASBO International.

A - Audit of financial statements performed in accordance with GAAP or a special purpose framework and auditing standards generally accepted in the U. S., under the GASB 34 reporting model the standards set forth in the *General Accounting Officer* (GAO), *Government Auditing Standards* and U.S. Office of Management and the Uniform Guidance.

B - Audit of financial statements performed in accordance with GAAP or a special purpose framework and auditing standards generally accepted in the U. S., under the GASB 34 reporting model the standards set forth in the *General Accounting Officer* (GAO) and *Government Auditing Standards.*

C - Year-end closing entries and preparation of Annual Comprehensive Financial Report (CAFR) or basic financial statements and all workpapers to provide to the independent auditors.

Our experience with the aforementioned clients over the years has given us exposure to the government-wide and fund financial statements components as follows:

Statement of Net Position

A) Governmental Activities

B) Business-Type Activities

C) Discretely Presented Component Units

Statement of Activities

A) Governmental Activities

B) Business-Type Activities

C) Discretely Presented Component Units

General and Operating Funds

Special Revenue Funds

Debt Service Funds

Capital Projects Funds

Proprietary Funds

Fiduciary Funds

Internal Service Funds

Each of the governmental entities listed above fall under stringent auditing and reporting standards, and as applicable in each case, we performed our audit in accordance with generally accepted auditing standards and all reporting and auditing standards as required by *Governmental Auditing Standards*, and as applicable, the Single Audit Act and the provisions of the Uniform Guidance.

We have been long-time members of the Government Finance Officers Association ("GFOA") and as such are very familiar with the requirements of the Certificate of Achievement for Excellence in Financial Reporting. Over the years, we have had the chance to assist in the preparation and review of numerous such reports qualifying for this high recognition. We have all the current material detailing what is required in order to achieve a certificate of achievement for excellence in financial reporting. As periodic changes in requirements are made and the certificate is valid for only one year, we maintain a current understanding of what the additional reporting requirements, such as various statistical tables, supplementary schedules, component unit financial reports, etc., are necessary to achieve such a certificate. We have assisted the following clients in receiving the Certificate of Excellence in Financial Reporting awarded by the Government Finance Officers Association and the Association of School Business Officials International:

City of St. Peters, Missouri (GFOA Certificate)

City of Creve Coeur, Missouri (GFOA Certificate)

City of Des Peres, Missouri (GFOA Certificate)

City of Brentwood, Missouri (GFOA Certificate)

City of Maplewood, Missouri (GFOA Certificate)

City of St. Charles, Missouri (GFOA Certificate)

City of Kirkwood, Missouri (GFOA Certificate)

City of Lake Saint Louis, Missouri (GFOA Certificate)

City of University City, Missouri (GFOA Certificate)

St. Charles County, Missouri (GFOA Certificate)

PEER REVIEW REPORT

Schowalter & Jabouri is a member of the AICPA Private Companies Practice Section. AICPA bylaws require that members engaged in the practice of public accounting be with a firm that is enrolled in an approved practice-monitoring program, more commonly referred to as a peer review program. The peer reviewer's objective is to determine whether the system of quality control for performing and reporting on auditing and accounting engagements is designed to ensure conformity with professional standards and whether the firm is complying with its system appropriately.

We have received the highest-level report possible during eleven consecutive peer reviews (encompassing a thirty-three year period). This was formerly an unmodified opinion, now referred to as pass. Copies of our latest report is included on the next page. There were no letters of comments.

WATSON COON RYAN
CERTIFIED PUBLIC ACCOUNTANTS

6025 SOUTH QUEBEC STREET, SUITE 260
CENTENNIAL, COLORADO 80111
303-792-3020 (O) | 303-232-7237 (F)
WWW.WCRCPA.COM

Report on the Firm's System of Quality Control

January 19, 2021

To the shareholders of Schowalter & Jabouri CPAs, P.C. andthe
Missouri Society of CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Schowalter & Jabouri CPAs, P.C. (the firm) in effect for the year ended September 30, 2020. Ourpeer review was conducted in accordance with the Standards for Performing and Reporting onPeer Reviews established by the Peer Review Board of the American Institute of Certified PublicAccountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of qualitycontrol, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and thefirm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employeebenefit plan. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Schowalter & Jabouri CPAs, P.C. in effect for the year ended September 30, 2020, has been suitably designedand complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Schowalter & Jabouri CPAs, P.C. has received a peer review rating of pass.

Watson Coon Ryan, LLC

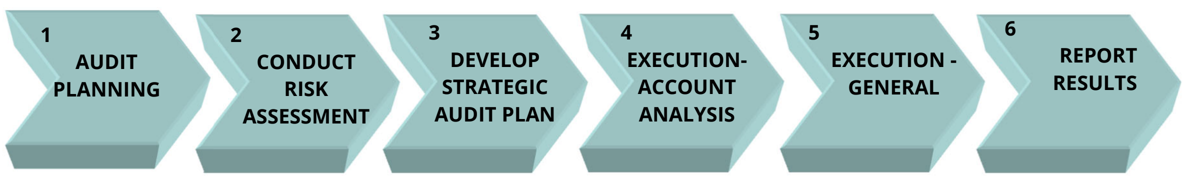
Centennial, Colorado

SCOPE OF WORK – OUR FIRM'S APPROACH

Engagement Approach

Through a combination of interviews with management, review of processes and internal controls, and other assessments, an audit approach will be developed to concentrate on the City's various areas of risk. With this specific knowledge, we are not only able to design audit procedures, which integrate management's objectives and concerns, but also to provide an independent opinion on the financial statements. In short, Schowalter & Jabouri, P.C. seeks to tailor the audit engagement from the City's standpoint so that the financial reporting reflects their operations.

This approach is depicted in the six-step process below:



1. Audit Planning

We recognize the benefits of a planned proactive approach. In that regard, we identify possible areas of risk that might require special attention. This advance planning also typically results in an efficient audit approach.

We will define the audit process by confirming management's understanding of the audit objectives, requirements and expectations. We will meet with those charged with governance and management to establish a time line, which identifies the specific responsibilities of Schowalter & Jabouri and the City. We will establish due dates and we will identify all deliverables.

2. Conduct Risk Assessment

During our interim visit, we will perform the following audit procedures:

- Risk identification relating to major assets, liabilities, revenue, and expenses
- Internal control assessment of all systems and cycles
- Fraud risk assessment–interviews with management and staff and analysis of fraud risks and other risks

3. Develop Strategic Audit Plan

This phase of the audit will include a brainstorming session with all engagement staff. The engagement partner will lead discussions concerning all significant risks identified during the risk assessment phase of the audit. A strategic audit plan will be developed based on identified needs by: a) defining high, moderate, and low risk areas, b) determining timing of audit by areas, and c) determining the scope of audit. More of our time will be focused on areas of high risk.

4. Execution - Account Analysis

Our staff will be onsite conducting various fieldwork procedures as developed through the audit planning. Some of these procedures include the following:

- Testing of various reconciliations and supporting schedules
- Analytical procedures and inquiries of management
- Confirmation of various account balances
- Examination of authorizations and supporting documentation for expenditures
- Utilizing a data extraction and analysis program that enables us to evaluate and test large volumes of accounting and other records.

5. Execution - General

Some of these procedures include:

- Review of financial statements
- Obtain supporting documentation for footnotes
- Review of City Council minutes
- Review of applicable state statutes
- Review of commitments and contingencies
- Subsequent events review

6. Report Results

We will present the report results to the Audit Committee, City Council and management and request feedback about the performance of the team and to continually improve the audit process.

Through this approach, we deliver:

- Audited financial statements in conformity with U.S. generally accepted accounting principles and if applicable, the Uniform Guidance
- Management letter communicating to the City Council significant matters identified during the audit
- Required communication to those charged with governance
- Reports required by the Single Audit Act, if applicable

If we are awarded the contract, we commit to perform the work within a mutually agreed-upon time frame and will complete all reports in a timely manner. On page 17 we have proposed an audit time frame in accordance with the timeline in the request for proposal but that can be modified if necessary based on the City's priorities.

SCOPE OF WORK – OUR FIRM'S APPROACH (CONTINUED)

Materiality/Sample Sizes

In planning and performing our audit for the purpose of selecting the methodology and design of audit tests and procedures, we will consider a materiality level we feel will provide us with the comfort needed to perform our audit professionally and efficiently. This materiality level is determined by opinion unit and is normally based on the larger of total assets or revenue. The use of and extent of statistical sampling, substantial analytical procedures, data extraction/analysis software, and sample sizes to be used during our audit will be based on the conclusions drawn during our engagement planning sessions.

Compliance With Laws and Regulations

We will assess the risk of noncompliance with Missouri laws and regulations for local governments, occurring and having a direct and material effect on the financial statements. Based on this, we will design the appropriate steps and procedures to test compliance to provide reasonable assurance of detecting both unintentional instances of noncompliance and intentional instances of noncompliance that could have a material effect on the financial statements.

In accordance with *Government Auditing Standards* and applicable laws and regulations relating to federal financial awards, we will perform an evaluation of your organization's internal controls to provide reasonable assurance that you are managing federal financial assistance awards in compliance with applicable laws and regulations.

Use of Technology

Our audit process incorporates automated audit tools and workpapers to provide clients with timely information and effective and efficient audits. We also utilize a data extraction and analysis program that enables us to evaluate and test large volumes of accounting and other records.

We will audit the basic financial statements of the City of Creve Coeur, Missouri, in conformity with auditing standards generally accepted in the United States of America under the reporting model of Governmental Accounting Standards Board No. 34.

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles ("GAAP"). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and if applicable, the audit requirements of the Uniform Guidance and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

SCOPE OF WORK – OUR FIRM'S APPROACH (CONTINUED)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments, benefit obligations and other assets and liabilities, as deemed necessary. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

It is our understanding that all accounting records will be up-to-date, individual accounts will be reconciled and balanced, and the general ledger will be closed on a timely basis after the year end and personnel will be available to provide clerical assistance such as typing confirmations, and gathering vendor invoices, canceled checks, personnel files, client files and other documentation for our audit. In addition, we understand that your personnel will also prepare any requested schedules in support of financial data and all information provided by outside third party providers will be available in a timely manner. We understand that we will be expected to assist in making limited accruals to convert the trial balance to the full accrual basis financial reports, which includes the government-wide financial statements and related notes. However, we understand that all calculations, account groupings and accounting records necessary for GAAP financial statements will be prepared and provided by the City before the audit commences. We understand that we are required to prepare the Introductory Section, Financial Section (which includes notes to the financial statements), Statistical Section (the City staff does most of this work), and the Single Audit Section (if one is needed). The City will be responsible for preparing the confirmation letters, routine schedules and the Management Discussion and Analysis (MD&A) narrative portion of the Financial Section. We will provide the numbers for the MD&A statements and will include the MD&A in the final report. The City will prepare the schedule of expenditures of federal awards (with assistance, as necessary, from us). We will also assist in the response to any GFOA requests for follow up on exceptions noted by the GFOA on the previous year's ACFR.

In addition, it is our understanding that the City will prepare an assessment over financial reporting and based on that assessment, significant processes will be identified. Based on the significant processes identified, we understand that the City will prepare a detailed memo outlining the procedures over that significant process and that all key internal controls related to the processes will be identified. Auditing standards require that the auditors gain a more thorough understanding of an entity's internal controls and this is the minimum client responsibility for us to be able to comply with these standards.

It is currently anticipated that our audit procedures will be performed in essentially two phases. The first phase will consist of our planning and preliminary testing procedures at an interim period of time. Phase two will consist of the final fieldwork.

After reviewing the Request for Proposal and based on our prior experience with the City, we do not anticipate any potential audit problems.

SCOPE OF WORK – OUR FIRM'S APPROACH (CONTINUED)

The following is an estimated outline of our work plan for conducting the audit listed by major segment:

	Hours	Shareholder/ Director	Manager/ Senior	Staff
Planning, Review and Risk Assessment	40	x	x	
Permanent File	5		x	x
Report Preparation, Processing and Proofing	40	x	x	x
Review of Minutes	8		x	
Internal Control Documentation / Testing	24		x	x
General Procedures	8	x	x	x
Audit Procedures Applied to Significant Audit Areas	135	x	x	x
Concluding Audit Procedures/Meetings with City, etc.	16	x	x	
Single Audit (if required)	40	x	x	x

This audit plan may be adjusted during the audit based on the results of our audit procedures.

Audit Time Frame

The audit will be conducted in accordance with a mutually agreed-upon time frame. We appreciate the City's proactive approach to an audit timeline with specific responsibilities of Schowalter & Jabouri and the City and due dates with the identification of deliverables and are committed to meeting agreed-upon deadlines. Our proposed time frame for each year will be subject to mutual approval and will be similar to the time frame in prior years, as follows:

Prior to June 30 (week of June 5, 2023 currently being held as previously requested)	Schowalter & Jabouri interim fieldwork
Prior to year-end fieldwork	Schowalter & Jabouri to meet with the Audit Committee
By September 30	City to provide substantially all information for audit
October/November	Schowalter & Jabouri to perform final audit field work
On or prior to November 15	Post audit conference with Director of Finance to discuss the draft financial statement and other reports
On or prior to November 30	Presentation of all draft reports to the Audit Committee
On or prior to 2nd Monday of December	10 bound copies of the ACFR and presentation to the Audit Committee and City Council

SCOPE OF WORK – OUR FIRM'S APPROACH (CONTINUED)

Report Format

The report format will follow that as was issued by the City of Creve Coeur, Missouri for the year ended June 30, 2022, unless the City requests changes.

Errors, Irregularities and Illegal Acts

We will design the appropriate audit steps and procedures to provide reasonable assurance of detecting errors, irregularities, and illegal acts that could have a direct and material effect on the financial statements.

Although our audit will not guarantee the discovery of illegal acts or contingent liabilities resulting from noncompliance, if such items are noted, we will promptly disclose these items to the appropriate party.

Report on Internal Control/Management Advisory Service Report

We will schedule an exit conference with the representatives from the City of Creve Coeur, Missouri, at the conclusion of our fieldwork. Observations and recommendations will be discussed with these representatives and their response, if desired, will be obtained for inclusion in our final written reports, if deemed necessary.

We will issue a management advisory service report, as deemed necessary, for the City of Creve Coeur, Missouri, upon completion of the engagement. This report will highlight any improvements to the internal control structure or other suggestions that might come to our attention during the engagement.

Confidentiality

In conformity with professional standards, we will not publish, reproduce or otherwise divulge information about your organization without your prior approval.

Working Paper Retention and Access to Working Papers

All working papers and reports will be retained, at our expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Creve Coeur, Missouri of the need to extend the retention period. We will be required to make working papers available, upon request.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

SIZE AND ORGANIZATIONAL STRUCTURE

Professional and Other Staff

Shareholders / Directors	5
Managers / Supervisors	8
Senior / Staff	13
Administrative Staff	9

Our firm is ranked in the top twenty accounting firms in terms of number of professionals and as such our experience and size minimizes the risk to your organization of staff turnover.

Administrative Organization

Each member of the firm has a defined responsibility in order to maximize operational efficiency. Divisions of responsibility are categorized as follows:

Attest Department:

(1) Governmental units (cities, counties, school districts, and townships, etc.)

(2) Not-for-profit entities

(3) Governmental agencies (title funds, grants, etc.)

(4) Commercial accounting and auditing (manufacturing, construction, commodities, retail, distributors, etc.)

(5) Employee benefit plans

Tax Department

Advisory and Risk Management Services

Business Services Department

Information System Consulting

We believe a firm of our size, which blends many of the resources of larger firms with the flexibility of smaller firms, would be ideal to meet the requirements for the successful completion of any work with your organization.

YOUR TEAM

We have selected a highly-qualified group of professionals to serve the City of Creve Coeur, Missouri and are confident that their collective experience in delivering auditing services for your City will be extremely valuable in fulfilling your requirements. See pages 21-22 for the qualifications of some of the individuals who will be assigned to this engagement. This engagement will be effectively managed by a director specializing for nearly 30 years in auditing governmental entities and an experienced senior manager with over 15 years of experience, both of which have served the City as well. Each of the team members are licensed to practice as a CPA in the State of Missouri and have had substantial experience with auditing municipalities similar to and including the City of Creve Coeur, Missouri. They have been involved in a supervisory role in the engagements previously listed. You have our assurance that the quality of the staff assigned to this engagement will remain consistent throughout. Additionally, our engagement team may call upon other firm staff to participate on this engagement. This will be based on specific engagement needs and staff skill set. The quality of our firm and the individuals within the firm is evident by the results of our previous eleven peer reviews, where we have received the highest quality report possible with no letter of comment, and our client retention rate.

We pride ourselves on the continuity of personnel assigned to our clients. To the greatest extent possible, it is our firm's policy not to rotate personnel on job assignments. Our professionals have a proven record of experience, a strong technical background and outstanding management skills.

Our professionals strive to adopt our clients' cultures and integrate seamlessly into our clients' work environments. In addition to possessing excellent communication and people skills, our team represents a blend of internal and external audit experience. We invest in our professionals to deliver the timely, high quality, and cost-effective services that the City expects. The following points are illustrative of this investment:

- Each team member is required to obtain a minimum of 40 credit hours of continuing professional education ("CPE") each year and participate in the Firm's CPE programs relating to accounting and auditing issues.
- Our team actively participates in industry associations, standards-setting bodies, and professional organizations.
- As previously mentioned, our teams attend and participate in AICPA and various other training for Government and Nonprofit Organizations.
- Each team member receives daily email updates on emerging accounting and auditing issues.

YOUR TEAM (CONTINUED)

Janice A. Smith, CPA
Assurance Services Director

Janice A. Smith, CPA is an assurance services director at Schowalter & Jabouri, P.C., one of the top 20 public accounting firms in St. Louis, Missouri.

In her role as director, Ms. Smith brings nearly 30 years of experience to her clients and teams. Her breadth of experience helps her provide quality audit, review, compilation, employee benefit plan, and various consulting services to governmental, not-for-profit, and privately held for-profit clients. She is experienced in leading multiple audit engagement teams and specialist groups to accomplish outstanding client service and achieve established deadlines.

Ms. Smith works with the assurance teams at Schowalter & Jabouri, P.C. where she provides team oriented, value-added audit, compliance, assessment and strategy services to clients. She has significant experience serving nonpublic entities, including higher and secondary education, not-for-profit, and governmental entities, as well as performing Uniform Guidance and other compliance audits, agreed upon procedures, reviews, and compilations. Her past public sector clients (both GASB and FASB) include state school systems, local school districts, private colleges and universities, and various community not-for-profit entities. Additionally, Ms. Smith has served commercial clients in various industries including construction, manufacturing and distribution, engineering, and real estate. Ms. Smith has also performed numerous employee benefit plan audits annually throughout her career. Her client base ranges from small to mid-sized local entities to multinational corporations.

Ms. Smith's leadership responsibilities at the firm include managing the attest department, including overseeing client service, training, development, resource allocation and other staff and office growth functions.

Ms. Smith is a Certified Public Accountant (CPA) licensed in Missouri. She is a member of the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA). Prior to being employed at Schowalter & Jabouri, P.C., Ms. Smith worked for over 20 years in the audit department of a "Big Four" accounting firm where she functioned as the local office compliance audit specialist, serving as a resource to other audit teams in compliance audit related matters and facilitating related local office compliance audit trainings.

In March 2018, the AICPA awarded Ms. Smith the Not-for-Profit Certificate II. This certification demonstrates her ability to plan, direct and report on not-for-profit engagements with the latest requirements for the industry. This certification demonstrates her commitment to perform the highest quality audits for this very specialized area of practice.

Ms. Smith is a past recipient of the Elijah Watt Sells Award as a result of achieving the third highest score in the state of Missouri when passing the CPA exam upon graduation.

Ms. Smith graduated Summa Cum Laude from the University of Notre Dame (Notre Dame, Indiana) with a Bachelor of Business Administration majoring in accounting.

Christina R. Jacquin, CPA
Assurance Services Senior Manager

Christina R. Jacquin, CPA is an assurance services senior manager of Schowalter & Jabouri, P.C., one of the top 20 public accounting firms in St. Louis, Missouri.

In her role as senior manager, Christina brings over 15 years of experience to her clients and teams. Her breadth of experience includes knowledge of generally accepted accounting principles (GAAP), generally accepted auditing standards (GAAS), and generally accepted government auditing standards (GAGAS). She is very experienced in performing Single Audits in accordance with the Uniform Guidance.

Ms. Jacquin works with the Governmental and Nonprofit Attest Services Practice teams at Schowalter & Jabouri, P.C. where she provides team oriented, value-added audit, compliance, assessment and strategy services to clients.

Ms. Jacquin's leadership responsibilities at the firm include planning and leading engagements, training and developing fellow team members, and implementing new audit and accounting standards.

In February 2017, the American Institute of Certified Public Accountants (AICPA) awarded Ms. Jacquin the Advanced Single Audit Certificate. This certification demonstrates her ability to plan, direct and report on single audits in accordance with the latest requirements of the Uniform Guidance. This certification demonstrates her commitment to perform the highest quality audits for this very specialized area of practice.

Ms. Jacquin has presented training to various organizations, including the MOCPA, the Government Finance Officers Organization (GFOA), and the Missouri Association of School Board Officials (MoASBO) on topics including preparing for an audit, internal controls and the COSO framework, recent accounting pronouncements, post issuance bond compliance, and compliance considerations for parent teacher organizations and school districts.

Currently, she is a member of the Audits of School Districts Committee and is a previous chair of the Committee. In her role as Committee Chair, Ms. Jacquin assisted in planning the annual School Audit Conference, which is a state-wide professional development conference sponsored by the MOCPA.

Ms. Jacquin graduated Cum Laude from Southeast Missouri State University with a Bachelor of Science in Business Administration with a major in accounting.

ENGAGEMENT FEES AND PRICING STRUCTURE

Schowalter & Jabouri, P.C. is pleased to have this opportunity to propose to continue to work with the City of Creve Coeur, Missouri. Janice A. Smith, CPA is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City.

The timing of the engagement is very desirable for us, and we therefore will reduce the hourly rates of our professional staff as an additional courtesy to you.

Our fee for the audit of the City, issuance of the financial statements, issuance of the Single Audit Report (if applicable; one major program), all typing, printing and binding of up to 10 reports and all pre- and post-audit meetings with City officials as requested in the request for proposal and to prepare and submit all reports, is as follows:

A) Five year audit:

Year Ending	Audit	Single Audit (if required)	Total
June 30, 2023	$ 44,500	$ 4,750	$ 49,250
June 30, 2024	$ 46,500	$ 5,000	$ 51,500
June 30, 2025	$ 48,500	$ 5,250	$ 53,750
June 30, 2026	$ 50,600	$ 5,500	$ 56,100
June 30, 2027	$ 52,800	$ 5,750	$ 58,550
Totals	$ 242,900	$ 26,250	$ 269,150

B) Option years:

Year Ending	Audit	Single Audit (if required)	Total
June 30, 2028	$ 55,000	$ 6,050	$ 61,050
June 30, 2029	$ 57,200	$ 6,350	$ 63,550
June 30, 2030	$ 59,500	$ 6,650	$ 66,150
Totals	$ 171,700	$ 19,050	$ 190,750

Certain reimbursable expenses such as a technology charge, bank confirmation fees, postage/delivery, etc. will be charged as incurred.

We will also provide assistance and consultation regarding any routine matters during the audit or throughout the year without charge.

Non routine questions or consultation requiring significant research or assistance are considered out of the scope of the audit engagement and are billed hourly as addressed on the next pages.

ENGAGEMENT FEES AND PRICING STRUCTURE (CONTINUED)

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation by cash, check, or money order. Payments by credit card are subject to a 3.5% fee. The fees above are based on the anticipated number of hours which we estimate will be required by the various levels of professional staff involved at reduced hourly rates. However, if there is a change in the scope of our procedures as discussed more fully below, additional amounts may be charged.

While this proposal is written for a five-year period and under the assumption that inflation rates do not exceed 5% per year, it is subject to annual renewal upon the mutual agreement of Schowalter & Jabouri, P.C. and the City of Creve Coeur, Missouri.

It is our understanding that all accounting records will be up-to-date, individual accounts will be reconciled and balanced, and the general ledger will be closed on a timely basis after the year end and personnel will be available to provide clerical assistance such as typing confirmations, and gathering vendor invoices, canceled checks, personnel files, client files and other documentation for our audit. In addition, we understand that your personnel will also prepare any requested schedules in support of financial data and all information provided by outside third party providers will be available in a timely manner. We understand that we will be expected to assist in making limited accruals to convert the trial balance to the full accrual basis financial reports, which includes the government-wide financial statements and related notes. However, we understand that all calculations, account groupings and accounting records necessary for GAAP financial statements will be prepared and provided by the City before the audit commences. We understand that we are required to prepare the Introductory Section, Financial Section (which includes notes to the financial statements), Statistical Section (the City staff does most of this work), and the Single Audit Section (if one is needed). The City will be responsible for preparing the confirmation letters, routine schedules and the Management Discussion and Analysis (MD&A) narrative portion of the Financial Section. We will provide the numbers for the MD&A statements and will include the MD&A in the final report. The City will prepare the schedule of expenditures of federal awards (with assistance, as necessary, from us). We will also assist in the response to any GFOA requests for follow up on exceptions noted by the GFOA on the previous year's ACFR.

In addition, it is our understanding that the City will prepare an assessment over financial reporting and that based on that assessment, significant processes will be identified. Based on the significant processes identified, we understand that the City will prepare a detailed memo outlining the procedures over that significant process and that all key internal controls related to the processes will be identified. Auditing standards require that the auditors gain a more thorough understanding of an entity's internal controls and this is the minimum client responsibility for us to be able to comply with these standards.

Certain circumstances may require additional procedures on our part and could lead to additional fees being charged. Some examples include a significant increase in operations, large capital projects, major new federal grants that require single audit compliance procedures, an increase in the number or complexity of major federal programs to be audited, complex debt issues, assistance with account reconciliations, turnover in key positions within the organization and significant new accounting and auditing standards.

Fees for additional services outside the scope comprehended by this proposal or changes in circumstances as discussed above, will be estimated and provided before beginning projects of any significance.

ENGAGEMENT FEES AND PRICING STRUCTURE (CONTINUED)

Reduced hourly rates of the professional staff for any additional services your City may request are:

Shareholder/Director/Senior Manager	$205.00
Manager/Supervisor	$165.00
Senior Accountant	$140.00
Staff Accountant	$125.00

WHY SCHOWALTER & JABOURI, P.C. IS THE RIGHT FIRM

We provide audit and consulting services in an efficient and effective manner, in a reasonable amount of time and for a competitive fee.

Resources

- Ready access to the engagement team
- An attentive, responsive and cohesive working relationship that will grow with you
- A team that understands timing and deadlines of audit work
- Industry expertise

Technical Guidance

- An engagement team led by individuals with strong technical backgrounds and outstanding management skills
- Access to top assurance resources whenever needed
- Quick resolution of issues
- Keeping your management team abreast of issues affecting the government industry

Best Practices

- A keen interest in client satisfaction and dedication to process improvement
- An accounting firm that ensures stable fees without compromising quality
- Emphasis on staff continuity on your engagement to maximize benefit to your organization

Benefits to selecting Schowalter & Jabouri, P.C.

- Top 20 St. Louis accounting and consulting organization
- A seasoned client service team, offering significant industry experience
- Significant partner/director involvement due to excellent partner to staff ratio
- A proven, successful 47 year history
- A commitment to meet agreed upon deadline
- A commitment to working together to ensure the most efficient and cost-effective process

ADDITIONAL FIRM SERVICES

ADDITIONAL FIRM SERVICES

Our firm is a full-service firm. We provide complete services in the areas of auditing, tax, and accounting. We also provide management consulting and bookkeeping services.

Schowalter & Jabouri, P.C.'s Advisory and Risk Management Services

Our Advisory and Risk Management Services practice brings resources and experience to bear on governance, risk, and compliance issues affecting public, private and nonprofit organizations who seek to address the issues and challenges of sound corporate governance in addition to moving beyond compliance to improved profitability. Today, more than ever, executives and board members are thinking strategically about compliance and how they can receive a return on their SOX compliance investment. In response to the need for these services the Advisory and Risk Management Services practice at Schowalter & Jabouri, P.C., developed a specialized team of professionals experienced in working with executives. We can help your organizations be strategic in your compliance effort, instead of being reactive. Our multi-phase methodology will assist management in achieving compliance. Our experience in a variety of industries enables us to make value-added recommendations based on industry best practices. Our team approach enables us to work with your organizations to deliver highly-customized solutions. Our commitment to having experienced professionals on each engagement ensures your organizations will receive value. Our membership in Nexia International and working relationships with our member Firms across the United States and the World allow us to provide our clients the best professional and personal service in all major financial centers of the world. Our services include:

- Sarbanes-Oxley Compliance Services
- Internal Audit Services
- Technology / IT Security, Audit and Control Services
- Policy, Procedure and Standard Review and Documentation
- Preparation of comprehensive internal control documentation for key processes
- Risk Assessments
- Other corporate governance and risk management special projects

Schowalter & Jabouri, P.C.'s Bookkeeping Services

In addition to offering accounting, attest, tax and other consulting services, we offer a full range of bookkeeping services which include vendor invoice management and payments utilizing the online platform, bill.com. Our team includes Certified QuickBooks ProAdvisors who can help provide solutions tailored to our clients' needs.

EXHIBIT A – PROPOSED SCHEDULE OF COMPENSATION

**Proposed Schedule of
Compensation Audit Services
2023 – 2027
With an Option to Renew Yearly for Another 3
Years City of Creve Coeur**

**Name of Firm
Submitting RFP**: Schowalter & Jabouri, P.C.

**Name of Person
Submitting RFP**: Janice A. Smith

Address: 12250 Weber Hill Road, Suite 315, St. Louis, MO 63127

Telephone Number: 314-849-4999

Proposed Compensation

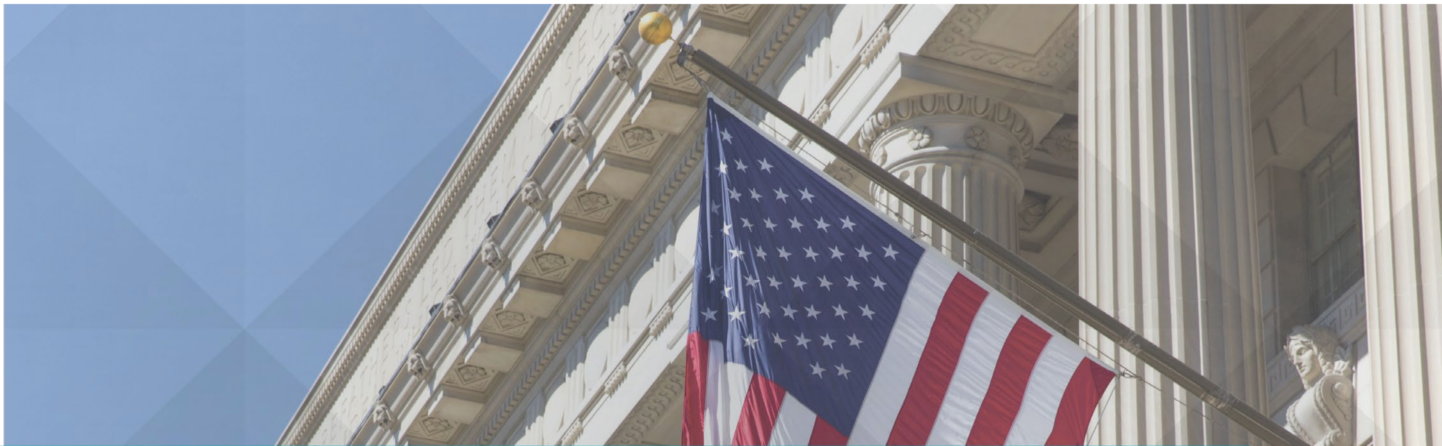
1. ACFR/Audit for the year ending June 30, 2023	$44,500
2. ACFR/Audit for the year ending June 30, 2024	$46,500
3. ACFR/Audit for the year ending June 30, 2025	$48,500
4. ACFR/Audit for the year ending June 30, 2026	$50,600
5. ACFR/Audit for the year ending June 30, 2027	$52,800
6. ACFR/Audit for the year ending June 30, 2028– Optional Renewal	$55,000
7. ACFR/Audit for the year ending June 30, 2029 – Optional Renewal	$57,200
8. ACFR/Audit for the year ending June 30, 2030 – Optional Renewal	$59,500
9. Single Audit (if required) for the year ending June 30, 2023	$4,750
10. Single Audit (if required) for the year ending June 30, 2024	$5,000
11. Single Audit (if required) for the year ending June 30, 2025	$5,250
12. Single Audit (if required) for the year ending June 30, 2026	$5,500
13. Single Audit (if required) for the year ending June 30, 2027	$5,750
14. Single Audit (if required) for the year ending June 30, 2028 - Optional	$6,050
15. Single Audit (if required) for the year ending June 30, 2029 - Optional	$6,350
16. Single Audit (if required) for the year ending June 30, 2030 – Optional	$6,650
Total Audit Charges for 2023, 2024, 2025, 2026 and 2027	$242,900
Total Audit Charges for Optional Years 2028, 2029 and 2030	$171,700
17. Hourly rate for providing additional accounting work as outlined in the proposal	See Page 25
18. Any Out-of-Pocket Expenses	See Page 23 and below

Certain reimbursable expenses such as a technology charge, bank confirmation fees, postage / delivery, etc. will be charged as incurred.

Janice A Smith
Signature

3/29/23
Date

SIKICH®



SERVICE
PROPOSAL

AUDIT SERVICES & ACFR PREPARATION FOR CITY OF CREVE COEUR, MISSOURI

SUBMITTED BY:
SIKICH CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Tammy Alsop, CPA, CFE
Partner
314.590.2402
tammy.alsop@sikich.com

12655 Olive Blvd. Suite 200
St. Louis, MO 63141

TABLE OF **CONTENTS**

TRANSMITTAL LETTER

March 29, 2023

Lori Obermoeller
Director of Finance
City of Creve Coeur, Missouri
300 North New Ballas Road
Creve Coeur, MO 63141

Dear Lori,

Sikich is pleased to be considered for the appointment as independent auditors for the City of Creve Coeur, Missouri (City of Creve Coeur). We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a firm of our caliber.

We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to the City of Creve Coeur. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 120 days and look forward to the possibility of serving the City of Creve Coeur.

Sincerely,

Tammy M Alsop

Tammy Alsop, CPA, CFE
Partner
314.590.2402
tammy.alsop@sikich.com

EXECUTIVE **SUMMARY**

SIKICH'S NUMBER ONE GOAL IS TO STRENGTHEN THE CITY OF CREVE COEUR. WE'LL ACHIEVE THIS BY COMBINING CUSTOMIZED SOLUTIONS WITH OUR TEAM'S DEEP EXPERTISE AND THE LATEST TOOLS AND TECHNOLOGY IN ORDER TO ACHIEVE LONG-TERM SUCCESS, AS YOU DEFINE IT.

UNDERSTANDING YOUR CURRENT CHALLENGES

Before we can make recommendations or start any engagement, it's essential that we have a full understanding of the challenges you're facing and the goals you want to achieve. We understand that you are looking to partner with a firm that will keep up with the ever-changing standards from GASB and the Office of Management and Budget with the new Uniform Guidance. We are also dedicated to staying current with new reporting and accountability requirements from the state, new automated processing systems, and fringe benefit tax laws. We have decades of experience serving the state and local government industry and look forward to the opportunity to partner with you to help meet your objectives and to drive your organization forward.

DEFINING YOUR FUTURE SUCCESS

Partnership is at the core of our work. Our priority is to serve as your trusted advisor and provide meaningful advice and support to your accounting function. The strategies we outline in this proposal are uniquely crafted for you, as we believe they will produce meaningful results and position your organization for success.

GET TO KNOW US

Sikich is one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products. We've reached this caliber of service by investing in our people.

By prioritizing talent and arming them with innovative technology, we create a dynamic, top-notch team. Your engagement team is comprised of senior-level government experts that will stop at nothing to exceed your expectations and help your organization succeed.

STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. General Accounting Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to and is independent with respect to any non-attest services provided to, both in fact and in appearance to any knowledgeable third party.

LICENSE TO PRACTICE IN MISSOURI

Our firm and all assigned key professional staff are properly registered and licensed to practice in Missouri.

SCOPE

Our scope of services is outlined in this proposal. In addition to these services, we're committed to a synergistic, lasting relationship with the City of Creve Coeur.

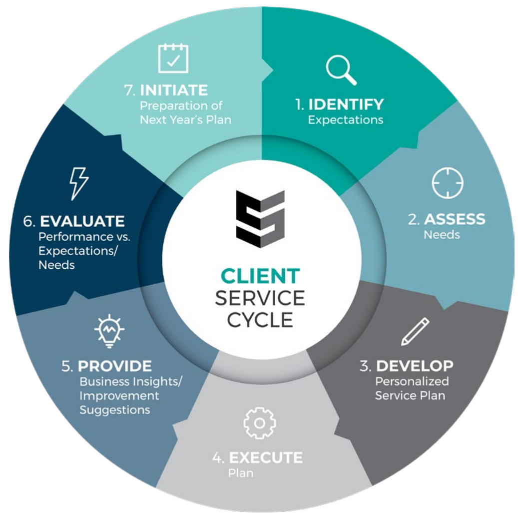
HERE TO HELP YOU UNCOVER SUCCESS

Sikich combines deep industry knowledge, dedicated client service and cutting-edge technology to drive results for our clients. Our team of more than 1,500 experts – serving clients across all 50 states – offers a range of professional services to support any need. We look forward to uncovering solutions to your challenges and supporting the lasting success of.

OUR CLIENT **SERVICE APPROACH**

COLLABORATION IS A TWO-WAY STREET

We work closely with you from the start. From setting expectations to executing the plan and preparing for next year, communication and collaboration are always front and center.



- Our approach starts with obtaining an understanding of your expectations and your business operational and strategic objectives. We will design our approach to exceed your expectations.
- We utilize our experience to ensure that your engagement is tailored to the risks inherent in your organization and the environment in which you operate, with eyes on identifying financial and operational improvements.
- Communication is key to collaboration; we will seek to avoid any surprises and keep you apprised of our progress and any findings on a timely basis.

OUR AUDIT APPROACH

At the core of our business, we have been and always will be an organization with a focused audit methodology supported by a robust technology platform. We're proud to boast the latest technological resources, world-class subject-matter experts and sought-after credentials to support your audit team.

Measure twice and cut once. Sound planning on the front-end of the engagement allows our team to plan and create efficiencies that benefit you. Our multi-faceted approach will begin prior to your year-end with certain preliminary and planning procedures, such as an internal controls assessment and documentation, tests of controls and audit correspondence. The conclusion of our planning efforts will be the development of detailed audit programs for all significant elements of the financial statements, as well as significant compliance matters. Our detailed audit programs will include procedures designed to obtain maximum audit efficiencies. The second phase, our substantive fieldwork, will be performed after year-end on a schedule that is flexible to your needs and reporting requirements.

Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the City of Creve Coeur
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on the City of Creve Coeur's governmental activities, business-type activities, each major fund and the aggregate remaining fund information that collectively comprise the City of Creve Coeur's basic financial statements.

The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. Our firm will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will not audit the statistical or introductory sections of the annual comprehensive financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the City of Creve Coeur provide us with the basic information required for our audit.

SCOPE OF SERVICES

Now for the part that you've been waiting for! We'll bring you the team and the process to deliver results, aiming to exceed expectations every step of the way. **Our scope and fees are clear, up-front and always fair.**

We are proposing to provide the following services to as specified in the RFP:

- Audit of basic financial statements of the City of Creve Coeur, Missouri for the fiscal year ending September 30, 2022;
- Preparation of ten (10) bound copies and an electronic copy (.pdf) of the annual comprehensive financial report (report covers, dividers, introductory section, MD&A and certain statistical data to be provided by the City of Creve Coeur);
- Preparation of ten (10) bound copies, and an electronic copy (.pdf) of the management letter for the City of Creve Coeur, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of ten (10) bound copies, and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable;
- Assistance in completing and filing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting;
- Retain workpapers for seven (7) years in accordance with firm standards;
- Reporting to the City Council in accordance with Statement on Auditing Standards (SAS) No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with City Officials to present the completed audit and related materials.

QUALITY CONTROL & PEER REVIEW

At Sikich, we are committed to providing the highest quality audits in the industry. The City of Creve Coeur can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our firm has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a firm-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.

PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict firm policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our firm's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the City Administrator, Director of Finance, and the City Council. The timing of this discussion will provide the City of Creve Coeur with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the City Administrator, Director of Finance, and the City Council or the appropriate level as defined in our professional standards.

Our firm's philosophy on additional fees and/or billings is based on an understanding between the firm and the client of the scope of the work to be performed. We have proposed a "not-to-exceed fee" for the audit, the scope and timing of which was specified by the City of Creve Coeur. The billings for the audit would not exceed this fee unless the City of Creve Coeur specifically requests that the scope of the engagement be expanded and the City of Creve Coeur and the firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.

OUR PROACTIVE APPROACH

One of our strengths at Sikich is our need to be proactive. We find potential issues before you have to worry about them, because we're ready with a solution.

INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations and government-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to the City of Creve Coeur, we keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit the City of Creve Coeur.

INITIATIVE FOR YOUR SATISFACTION

The City of Creve Coeur's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the firm?
- What is your vision for the City of Creve Coeur?

CLIENT SERVICE TIMELINE

Event	Person(s) Assigned	TIMEFRAME						
		MAY	JUNE	JULY	AUG	SEPT	OCT	NOV
Preliminary Planning During this phase of the audit, we would meet with representatives of the City of Creve Coeur to discuss the approach we would take during the audit, focusing on areas of particular concern to the City of Creve Coeur as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.	The meeting would be attended by the engagement partner and engagement manager, if necessary.							
Preliminary Fieldwork During this phase of the audit, we would develop an understanding and documentation of the City of Creve Coeur's accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. In addition, we may perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our planning materiality on an individual fund basis and complete a preliminary analytical review of the City of Creve Coeur's financial position as a whole. In addition, we would review all minutes from the meetings of the City Council; review all ordinances adopted by the City of Creve Coeur during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by the City of Creve Coeur; and perform our fraud interviews in accordance with Statement on Auditing Standards (SAS) No. 99. Upon completion of this phase, we would finalize all necessary confirmations the City of Creve Coeur will prepare; review all proposed client assisted work papers and the timing of preparation by the City of Creve Coeur; develop our audit programs for the next phase of the audit and review and document any changes to the City of Creve Coeur's Annual Comprehensive Financial Report; and prepare the schedule for the remainder of the audit and meet with the Audit Committee to discuss the audit process and related matters.	This phase would be completed by the engagement partner, engagement manager and one professional staff.							

Event	Person(s) Assigned	TIMEFRAME						
		MAY	JUNE	JULY	AUG	SEPT	OCT	NOV
Fieldwork During this phase of the audit, we would complete all of our substantive testing of the account balances and prepare the draft of the City of Creve Coeur's financial statements with a rough draft of the financial statements provided to the City of Creve Coeur at the conclusion of field work. We would also prepare the draft of the management report. In addition, an exit conference would be held with officials from the City of Creve Coeur to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings.	This phase would be completed by the engagement partner, engagement manager and one to two professional staff.							
Workpaper Review and Report Production During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource partner and the quality control partner. All workpapers are reviewed by the engagement partner during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon the City of Creve Coeur's staff after fieldwork has been completed.	This phase would be completed by the engagement partner, resource partner and the quality control partner.							
Drafts to the City of Creve Coeur We will deliver a preliminary draft of the Comprehensive Annual Financial Report at the end of fieldwork. A revised draft will be delivered by the engagement partner and reviewed in-depth with representatives of the City of Creve Coeur within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to the City of Creve Coeur no later than three business days after receiving all proposed changes.	This phase would be completed by the engagement partner.							
Completion of the Audit Upon approval of the drafts by the City of Creve Coeur, we will present the signed, bound copies of the annual comprehensive financial report, the management letter and the additional reports described in this proposal. The engagement partner will be available for meetings with representatives of the City of Creve Coeur including the City of Creve Coeur Audit Committee, Director of Finance, City Council and management for formal presentations of the reports.	This phase would be completed by the engagement partner.							

Event	Person(s) Assigned	TIMEFRAME						
		MAY	JUNE	JULY	AUG	SEPT	OCT	NOV
Support to the City of Creve Coeur Our firm does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to the City of Creve Coeur. In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert the City of Creve Coeur to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of the City of Creve Coeur.	This phase would be completed by the engagement partner.	Ongoing						

OUR **EXPEREINCE**

WE STAND OUT IN OUR INDUSTRY AND WE ARE PROUD OF THAT FACT. WHAT STARTED IN HUMBLE BEGINNINGS AS A SMALL ACCOUNTING FIRM HAS GROWN INTO AN INDUSTRY-LEADING, TECHNOLOGY-ENABLED FIRM OF THE FUTURE. AND WE'RE NOT LETTING OFF THE GAS.

IN SHORT, HERE'S WHAT WE BRING TO YOU:

INDUSTRY EXPERIENCE

Sikich's state and local government team provides services to more than 450 counties, cities, villages, towns and other units of local government. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our firm to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- Central Association of College and University Business Officers (CACUBO)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of Missouri (GFOA-MO)
- Government Finance Officers Association of the United States and Canada (GFOA)
- ICPAS Governmental Report Review Committees
- IGFOA Technical Accounting Review Committee
- Illinois Association of County Board Members and Commissioners (IACBMC)
- Illinois Association of Fire Protection Districts (IAFPD)
- Illinois Association of Park Districts (IAPD)
- Illinois Association of School Business Officials (IASBO)
- Illinois City/County Management Association (ILCMA)
- Illinois County Treasurers' Association (ICTA)
- Illinois CPA Society (ICPAS)
- Illinois Government Finance Officers Association (IGFOA)
- Illinois Library Association (ILA)
- Illinois Municipal Treasurers Association (IMTA)
- Illinois Parks and Recreation Association (IPRA)

ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognitions in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled involvement from our most senior resources. Our partners are on-site during audit fieldwork and are available year-round for direct consultation as issues occur.

360 DEGREE VIEW

Many professional services firms look alike, but we pride ourselves in being different. We bring 360 degrees of business acumen to our approach, which means you have access to experts in a multitude of disciplines. Our teams don't just care about providing timely work product, we care about your organization's goals, your legacy, your people—and we have a deep bench of experts to help with any challenge you have. Nothing makes us happier than to see our clients succeed and your organization flourish.

A FIRM ROOTED IN CORE VALUES

Our core values aren't just artfully crafted statements that we put on the wall. Our culture and vision are rooted in Innovation, Trust, Diversity and Growth. This is how we drive our business and support the communities where we live, work and play.

ACCESS TO EDUCATION

the City of Creve Coeur will remain abreast of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the City of Creve Coeur's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry, and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 84 Fiduciary Activities
- GASB Statement No. 87 Leases
- The New GASB Reporting Model
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Economic Condition Reporting
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Higher Education CFO Forum (include for Community Colleges only)
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- The New Look of HR: 2021
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment

IT'S PERSONAL FOR US

We approach every engagement with a dedicated team, built from our deep bench of industry experts and designed for optimal performance. We treat our clients like family and build relationships that survive the test of time. Don't believe us? Ask our clients!

OUR **REFERENCES**

Following is a list of significant engagements performed last year that are similar to the engagement proposed for the City of Creve Coeur.

NAME	LENGTH OF SERVICE	CONTACT
*City of Kirkwood 139 S Kirkwood Road Kirkwood, MO, 63122	2011-current	Sandra Stephens Finance Director 314.822.5834 **stephesf@kirkwoodmo.org**
*City of Washington 405 Jefferson Steet Washington, MO 63090	20+years-current	Mary Sprung Finance Director 636.390.1041 **msprung@washmo.gov**
*City of O'Fallon 100 North Main Street O'Fallon, MO, 63366	2005-current	Vicki Boschert Finance Director 636.379.5522 **vboschert@ofallon.mo.us**

**These governments participate in GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (we assisted 50 governments in receiving their first Certificate awarded). Sikich has more than 75 clients that have applied for and received the Certificate of Achievement for Excellence in Financial Reporting. In addition, Single Audits of Federal Expenditures were performed for the City of Kirkwood, the City of Washington, the City of O'Fallon and many others.*

SIKICH **EXPERTS**

WE LIKE SOLVING COMPLEX PROBLEMS. MOST IMPORTANTLY, **WE BASK IN THE ABILITY TO HELP OUR CLIENTS THRIVE.**

A crucial component to your success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. the City of Creve Coeur of Creve Coeur will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with government entities. Our firm offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable. In the event of staff turnover on the City of Creve Coeur engagement, we will seek the prior written approval of the City of Creve Coeur.

Your key engagement team members will be supported by staff on the firm's government services team. Please refer to the Exhibits section to read biographies of the engagement team for the City of Creve Coeur. **Full biographies for each team member can be found in the exhibits section.**

TAMMY ALSOP, CPA, CFE ENGAGEMENT PARTNER

Tammy will be the primary point of contact for the City of Creve Coeur and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with the City of Creve Coeur, Tammy will be actively involved in all phases of the audit process and ACFR preparation. She will serve as a key business resource throughout the year for any questions or concerns you may have—regardless of whether or not those are directly related to the engagement.

VICTORIA DAILEY, CPA, MACC ENGAGEMENT DIRECTOR

As engagement director, Victoria will be responsible for the overall management of the audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the City of Creve Coeur's annual financial report. Moreover, our firm's philosophy is to have the team leader on location during the completion of the majority of fieldwork. Therefore, Victoria will be present at the City of Creve Coeur's offices during both our preliminary and final fieldwork.

JENNY CHO SENIOR ACCOUNTANT

Jenny will work directly alongside the engagement partner as the secondary point of contact for the City of Creve Coeur. Jenny will be responsible for leading the assurance team in the field and coordinating all assurance efforts.

MIKE WILLIAMS, CPA ADVISORY PARTNER

Mike will be your secondary contact for anything related to the engagement. Mike will also be available to assist with any questions or concerns you may have and is committed to providing you with a top-quality, efficient audit process.

ADDITIONAL PROFESSIONAL STAFF

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA, as well as internal courses.

This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any “on the job accounting or financial reporting training” by your staff. Moreover, we can assure the City of Creve Coeur the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to your approval.

FEE **PROPOSAL**

Our fees for the year ending September 30, are expected to be:

	ACFR/AUDIT	PER PROGRAM	TOTAL
2023	$38,000	$7,500	**$45,500**
2024	$40,200	$7,600	**$47,800**
2025	$42,600	$7,700	**$50,300**
2026	$45,100	$7,800	**$52,900**
2027	$47,800	$7,900	**$55,700**
2028	$50,600	$8,000	**$58,600**
2029	$53,600	$8,100	**$61,700**
2030	$56,800	$8,200	**$65,000**

Hourly rates for additional accounting work	$150
Any out-of-pocket expense	None

These fees assume that the City of Creve Coeur will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice. Invoices not paid within 60 days are assessed a finance charge of 1 percent per month (12 percent annually).

PROPOSAL **EXHIBITS**

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT OUR FIRM AND THOSE WHO WILL WORK WITH YOU.

ENGAGEMENT TEAM BIOGRAPHIES

- Tammy Alsop, CPA, CFE
- Victoria Dailey, CPA, MACC
- Jenny Cho, CPA, CCA
- Mike Williams, CPA

ADDITIONAL RESOURCES & SERVICES

STATE AND LOCAL GOVERNMENT SERVICES

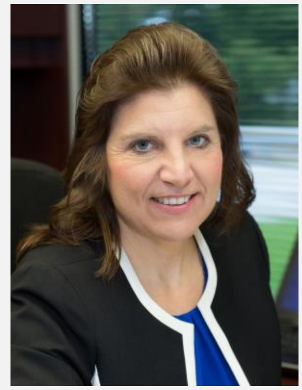
FIRM PROFILE

PEER REVIEW

TAMMY ALSOP

CPA, CFE

Partner



Tammy Alsop, CPA, CFE, is a partner of tax, audit and attest services with over 30 years of experience working closely with businesses. Tammy performs HUD audits, forensic accounting, fraud audits and internal control system reviews. She serves a diverse set of clients, with a specialized understanding of government entities, not-for-profit organizations and small to medium sized companies.

Tammy has conducted many fraud investigations including misuse of company credit cards, personal expenses paid with company funds, cash receipt misappropriation, internal control deficiencies, payday loan embezzlements and various court embezzlements.

SERVICE AREAS

- Audit and Assurance
- Tax Services
- Government
- Not-for-Profit
- HUD Audits
- Small and Medium Sized Businesses
- Forensic Accounting & Fraud Audits

AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of CPAs (MOCPA)
- Association of Certified Fraud Examiners
- St. Clair Rotary Club, Treasurer
- Chesterfield Rotary Club, Member
- Government Finance Officers Association (GFOA), Special Review Committee

EDUCATION

- Bachelor of Science, Accounting, Northeast Missouri State University
- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)

LOCATION:

ST. LOUIS OFFICE

12655 Olive Boulevard
Suite 200
St. Louis, MO 63141
P: 314.275.7277
F: 314.275.2341

tammy.alsop@sikich.com

VICTORIA DAILEY

CPA, MACC

Director

Victoria Dailey, CPA, MAcc, has over 12 years of experience auditing governmental entities, not-for-profit organizations and employee benefit plans. She performs audits, reviews, compilations and taxation services for various clients in these industries. Additionally, she manages engagements, supervises firm staff and provides a high-level of client satisfaction.

SERVICE AREAS

- Audit Services
- Government Entities
- Not-for-Profit Organizations

AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of Certified Public Accountants (MOCPA)

EDUCATION

- Master's Degree, Accounting, Missouri State University
- Bachelor of Science, Accounting, Missouri State University
- Certified Public Accountant (CPA)

LOCATION:

ST. LOUIS OFFICE

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Suite 200
St. Louis, MO 63141
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F: 314.275.2341

victoria.dailey@sikich.com

JENNY CHO

CPA, CCA

Audit Senior

Jenny Cho, CPA, is an audit senior at Sikich. She has more than 3 years of experience providing services for a variety of industries, including financial institutions, construction, manufacturing, agribusiness, pension plans, employee benefit plans, and government.

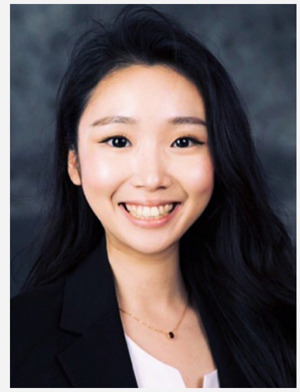
Outside of the office Jenny enjoys hiking and rock climbing.

SERVICE AREAS

- Audit and Assuarance
- Governmental

EDUCATION

- Master's Degree in Accounting, Truman State University
- Bachelor's Degree in Accounting, Truman State University



LOCATION:

ST LOUIS OFFICE

12655 Olive Blvd.
Suite 200
St. Louis, MO 63141

P:660-238-0507
jenny.cho@sikich.com

MICHAEL WILLIAMS

CPA

Partner

Mike Williams, CPA, is a partner with over 30 years of experience providing accounting, audit, tax and consulting services to for-profit businesses and not-for-profit organizations. Mike offers a unique understanding of his clients' challenges in order to support businesses in achieving their goals. While he serves clients in a number of industries, Mike's expertise is in the government, not-for-profit, manufacturing and professional services sectors. He also provides insurance services.

Mike has been a speaker on technical subjects at various conferences including the GFOA St. Louis Chapter, Missouri County Treasurers' Association and AAIM. He has also co-authored several articles for publications.

LOCATION:
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P: 314.275.7277
F: 314.275.2341

mike.williams@sikich.com

SERVICE AREAS

- Audit and Assurance
- Government
- Manufacturing
- Not-for-Profit Organizations
- Professional Services

AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of Certified Public Accountants (MOCPA), Government Committee, Former Chair and Former Review Services for the Technical Standards Review Committee
- National Government Finance Officers Association, Special Review Committee
- Missouri GFOA, St. Louis Chapter

EDUCATION

- Bachelor of Science, Accounting, Southeast Missouri State University
- Certified Public Accountant (CPA)
- Licensed in Missouri and Illinois
- Certificate of Educational Achievement, Governmental Accounting and Auditing Program of the AICPA

AWARDS

- "One of Top 100 St. Louisans to Know," Small Business Monthly Publication

ADDITIONAL **RESOURCES & SERVICES**

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer and talk to your engagement partner about how these services may complement what you are already seeking.

DISPUTE ADVISORY

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

HUMAN RESOURCES

Your people are a large part of what makes up your organization. Recruiting, training and retaining employees are vital parts of ensuring your organization continues to provide only the best for your clients. With services such as recruiting and onboarding, compensation and compliance, employee benefits and more, you can better understand what will keep your employees happy and productive.

THE AGENCY AT SIKICH

Position your brand for optimal coverage across your client base, industry and target audience all while telling a captivating story that builds relationships and enhances customer retention. From design and website development to media coverage and product launches, your organization deserves ample opportunity to boost brand awareness and reach a wide range of future, long-term consumers.

NOT-FOR-PROFIT SERVICES

Funding challenges, increased demand from stakeholders and changing trends and policies can make it difficult for not-for-profit organizations to reach their goals. For those common challenges and others more specific to your organization, you need a professional services partner with an Industry-dedicated team to deliver the accounting, advisory and technology services that will help you work toward your mission.

TECHNOLOGY: IT SERVICES

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Business management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity and profits—if implemented the right way.

TECHNOLOGY: ERP & CRM SOLUTIONS

Your organization can better stay on track with the right enterprise resource planning (ERP) or customer relationship management (CRM) solution. Whether you are at the start of your search for a new solution or need a new partner to fix a failed implementation, you will have the freedom to explore a variety of products to identify the technology investment that will best capitalize on your potential.

TECHNOLOGY: SECURITY AND COMPLIANCE

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

SUPPLY CHAIN

Excel at implementing process and technology improvements in all areas of your supply chain from demand management and supplier relations to manufacturing and distribution. These solutions, and more, can enable a highly responsive supply chain that can potentially deliver breakthrough operational and financial performance.

GOVERNMENT SERVICES

Budgetary constraints, conflicting demands of multiple constituencies and changing regulations make it challenging for government entities to reach their goals. For all those challenges and more, we have a team of Industry experts dedicated to delivering accounting, advisory and technology services with an in-depth understanding of the government fiscal, management, operating and regulatory environments.

EMPLOYEE BENEFIT PLAN & RETIREMENT PLAN AUDITS

Developing and maintaining employee benefit plans requires considerable time, effort and resources—after all, employees rely on benefits to secure their futures. Presenting your benefits provider with incomplete or inaccurate audit reports may result in plan disqualification or significant penalties. Maintain compliance with your benefit plans by working with experienced professionals dedicated to employee benefit plan audits, administration and consulting, and who work with more than 450 plans firm-wide each year.

INSURANCE SERVICES

As a leader, all the hard work you have put into accumulating, preserving and ultimately distributing your wealth is meaningless if you do not have a plan in place to protect your income and assets. By including life insurance, long-term care insurance and disability insurance, you can be better prepared to reduce future risks.

VALUATION SERVICES

What is your business worth? Regardless of why you ask this question—whether you're planning an exit strategy, looking to sell your company or something else—knowing the fair market value of your business is a complex notion that takes into account a number of factors. Finding help from a valuation expert is the best way to ensure the value you receive is accurate and supported.

WEALTH MANAGEMENT

Generating wealth takes time and requires consistent, reliable returns from your investments. Regardless of your stage in life, or your company's position in the marketplace, meeting your financial goals means keeping a dynamically managed, diversified portfolio and planning for the future. Stay on the right path toward this success by working with Sikich on meaningful, tailored opportunities.

Advisory services offered through Sikich Financial, a Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.

ACCOUNTING, AUDIT & TAX SERVICES

STATE AND LOCAL GOVERNMENT SERVICES

Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts
- State Departments & Agencies

TEAM **LEADER**

ANTHONY CERVINI
CPA, CFE
PARTNER-IN-CHARGE

T: 630.566.8574
E: anthony.cervini@sikich.com

WHY SELECT **SIKICH?**

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.

SIKICH®

OUR EXPERTS

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Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

ABOUT **SIKICH**

Sikich LLP is a global company specializing in technology-enabled professional services. Now with more than 1,500 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

SIKICH®

SIKICH®

ACCOUNTING TECHNOLOGY ADVISORY

Sikich LLP is a global company specializing in technology-enabled professional services.

Now with more than 1,500 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

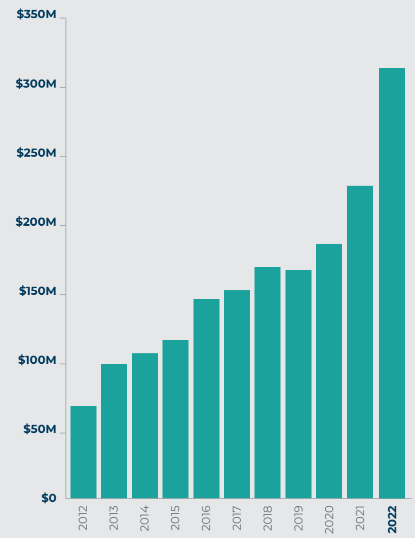
- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management**
- Workforce Risk Management

WHO WE ARE

TOTAL PARTNERS .... **100+**

TOTAL PERSONNEL .... **1,500+**

2022 REVENUE **$316.4M**



OFFICE LOCATIONS

Ahmedabad, GJ

Akron, OH
(330) 864-6661

Alexandria, VA
(703) 836-1350
(703) 836-6701

Bangalore, KA

Boston, MA
(508) 485-5588

Chattanooga, TN
(423) 954-3007

Chicago, IL
(312) 648-6666

Crofton, MD
(410) 451-5150

Decatur, IL
(217) 423-6000

Indianapolis, IN
(317) 842-4466

Los Angeles, CA
(877) 279-1900

Milwaukee, WI
(262) 754-9400

Naperville, IL
(630) 566-8400

Peoria, IL
(309) 694-4251

Princeton, NJ
(609) 285-5000

Springfield, IL
(217) 793-3363

St. Louis, MO
(314) 275-7277

Washington, MO
(636) 239-4785

** Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.*
*** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

877.279.1900 | info@sikich.com **SIKICH.COM**

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Accountability, Continuous Innovation and Stewardship. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.

Great Place To Work® Certified FEB 2022-FEB 2023 USA

CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center.**

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report,** the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the ***Accounting Today*** **Top 100 Firms list.**

AICPA® Governmental Audit Quality Center

AICPA® Employee Benefit Plan Audit Quality Center Member

Sikich is a **Microsoft Dynamics' 2022/2023 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.

2022/2023 INNERCIRCLE for Microsoft Business Applications

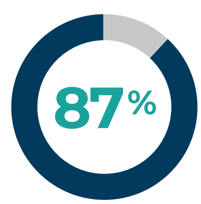
We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.

ORACLE® + NETSUITE 5 STAR AWARD 2021 ★★★★★

Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers, CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501.**

NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.
This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.



PEER REVIEW **REPORT**

ANDERS
CPAs + ADVISORS

Report on the Firm's System of Quality Report

August 31, 2020

To the Partners of Sikich LLP
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at http://www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.

Anders Minkler Huber & Helm LLP

ANDERS MINKLER HUBER & HELM LLP
Certified Public Accountants

THANK **YOU**

Sikich is a leading professional services firm specializing in accounting, technology and advisory services. For over 30 years, Sikich has been helping clients focus on overall business growth and the components that result in building the bottom line. Sikich has more than 1,500 associates and has been ranked as one of the country's 30 largest accounting firms and among the top one percent of all enterprise resource planning solution partners in the world.

SIKICH.COM

SIKICH®