



CITY OF DES PERES

REQUEST FOR PROPOSAL

AUDIT SERVICES

Bids To Be Accepted At:

**12325 Manchester Road
Des Peres, MO 63131**

Until 2:00 p.m. on July 15, 2026

**CITY OF DES PERES
REQUEST FOR PROPOSAL**

ANNUAL AUDIT AND CAFR PREPARATION

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I. INTRODUCTION

A. GENERAL STATEMENT

The City of Des Peres, Missouri is requesting proposals from qualified firms of certified public accountants for the preparation of the City's Annual Comprehensive Financial Report (ACFR), which includes the annual financial statement audit, for the fiscal years ending December 31, 2026, 2027 and 2028. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the provisions of the Federal Single Audit Act, the U. S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations.

Direct contact by the bidder, a principal in the firm or representative employee directly with the elected officials of the City to discuss any aspect of this contract except during the normal course of business in a public meeting of the elected body or a committee thereof is prohibited and may be grounds for disqualification or rejection of a bid.

The bidder, principal of the bidder or employee designated as a representative of the bidder for purposes of bidding or execution of this agreement shall not be permitted to directly or indirectly make a contribution to the campaign or a gift or gratuity of any kind to any elected official or any City official involved in this bidding process and award of this contract.

The winning bidder, with regard to the work performed by it after award and prior to completion of the work, will not discriminate on the basis of race, age, color, religion, sex, national origin or disability in the selection and retention of any subcontractors. The contractor will comply with Title VII of the Civil Rights Act of 1964, as the same has been or may be amended from time to time. Further, the winning bidder agrees to comply with The Age Discrimination Act of 1975, The Americans with Disabilities Act of 1990, Section 504 of the Rehabilitation Act of 1973 and any of the applicable Federal statues, regulations, and Executive orders required by the American Rescue Plan Act or subsequent guidance.

B. BACKGROUND

The City of Des Peres is a fourth-class municipality governed according to Missouri State Statutes with a Mayor and Board of Aldermen form of government. The daily operations are under the direction of a professional City Administrator. The City is organized with Departments for General Government (Administration, Finance, Courts, MIS), Public Safety, Public Works, Steets, and Parks & Recreation. The Department of Public Safety provides Police, Fire and EMS services. The Finance Department consists of a Finance Director, Accounting Manager, and two Accountants.

The City of Des Peres is fiscally conservative and financially sound. The audited total net position as of December 31, 2025 was \$87,918,641 and general fund equity was \$10,783,207. Total operating budget for the fiscal year beginning January 1, 2026 is \$29,354,309 which includes a Capital Program budget of \$6,794,684. The general fund expenditure budget for 2026 is \$15,406,031. The funds in existence at the present time are as follows:

General Fund
Public Safety Fund
Park Fund
Capital Projects Funds
Sewer Fund
Fire Fund
Debt Service Fund

In addition, the City currently receives less than \$75,000 annually in state public safety grants. The City anticipates receipt of federal grants in the amount of \$401,000 (2026), \$1,855,000 (2027) and \$175,000 (2028). The City's fiscal year is January 1 through December 31. The audited financial statements must be released to the state auditor and bond trustees no later than June 30 of the following year.

Approximately 63% of the City's revenue is from sales tax and intergovernmental sources. Other significant sources of revenue include:

- Gross receipts tax on commercial utilities;
- Merchants and business license fees,
- State Shared Revenues;
- Fees & permits;
- Municipal Court fees;
- Interest.

The City is not levying a real estate tax or personal property tax and does not anticipate levying any real or personal property taxes during the period covered by this audit.

The City has a AAA bond rating through Standard and Poor's. The City has 1 outstanding Certificate of Participation, with an outstanding balance as of December 31, 2025 of \$9,640,000.

The City employs approximately 105 full time staff and 150 part time staff. The 2026 budgeted payroll expenses (including benefits) is \$15.9 million. Payroll is distributed via direct deposit to employee accounts. Warrant checks are issued against a separate checking account. The city utilizes positive pay through its banking contract. Approximately 1,300 checks

and 1,500 ACH vendor payments and 6,800 payroll ACH direct deposits will be issued this year. The City also has a two Court Bond Checking Accounts. Approximately 10 checks will be issued against this account during this year.

The City participates in a defined contribution plan funded through Missouri Square, formerly known as ICMA-RC.

The City uses Tyler ERP Pro 10 for Financial operations including Account Payable, Budgeting, Cash Collections, General Ledger, HR, Payroll, and Capital Assets. Financial books are maintained on Tyler Technology ERP Pro 10 software. CivicRec is used for The Lodge operations of cashiering, accounts receivable, and reporting. The data is exported from CivicRec and imported into ERP Pro 10 daily. Tyler ERP Pro 9 is currently being used for Business licensing, Permitting and Occupancy which interfaces with ERP Pro 10 via the Cashiering module. We will be transitioning from Tyler ERP Pro 9 to Tyler MyGov in the fall of 2026.

II. SCOPE OF SERVICES

A. AUDIT

The City of Des Peres desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles (GAAP).

ANNUAL COMPREHENSIVE FINANCIAL REPORT

The City of Des Peres has received the Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association the past 30 years and expects to continue to do so with the assistance of the audit firm selected. Experience in the preparation of the document is required. Copies of Annual Comprehensive Financial Report's for the last three (3) fiscal years can be found on-line at www.desperesmo.org

The City staff will prepare the Introductory Sections, the Financial Section (which includes notes to the financial statements), the Required Supplementary Information, the Supplementary Information, the other Supplementary Information, and the Statistical Section. The auditing firm will be responsible for typesetting and putting together the final draft of the Annual Comprehensive Financial Report. The auditing firm selected will also be responsible for helping to respond in writing to any GFOA request for follow up on exceptions noted by the GFOA on the previous year's ACFR.

SINGLE AUDIT:

A Single Audit was not required in fiscal year December 31, 2025. However, we do anticipate the need for one in 2027. The audit firm selected will be responsible for completing the Single audit and all the required filings.

C. DELIVERABLES

The provider of audit services will provide the following:

- Audit & Comprehensive Annual Financial Report must be delivered in a timely manner sufficient for its distribution to the general public, any bond trustees and GFOA by June 15th of each year;
- 10 bound copies and an electronic copy of the Annual Comprehensive Financial Report. The City shall retain the right to make additional copies as it deems necessary and appropriate;
- Presentation of the Annual Comprehensive Financial Report by the provider of audit services to the Audit and Finance Commission and to the Mayor and Board of Aldermen at a public meeting;
- 10 bound copies and an electronic copy of the Report to the Board of Alderman and the Report on Internal Control Related Matters containing any recommendations for the improvement of organizational effectiveness, internal controls and / or accounting controls;
- Discussion of the Report to the Board of Alderman and the Report on Internal Control Related Matters with the Audit and Finance Commission and to the Mayor and Board of Aldermen.

III. SUBMISSION REQUIREMENTS

To simplify the review process and to obtain the maximum degree of comparability, this portion of the proposal must follow the outline as set below and, at a minimum, contain the required information. Additional relevant information is encouraged.

1. Affirm Independence, Disclose and potential conflicts, and substantiate license to practice in Missouri.
2. 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.

3. Provide a proposed first-year timetable in calendar days for all stages of the project services and reports.
4. Describe the governmental experience of your firm including the specific details regarding experience in the preparation of a Annual Comprehensive Financial Report.
5. 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.
6. Staffing of the audit and Annual Comprehensive Financial Report 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.
7. Fees: The City requires a firm, fixed fee for audit services for each year to be covered by this agreement including:
 - Audit & ACFR for the year ending December 31, 2026
 - Audit & ACFR for the year ending December 31, 2027
 - Audit & ACFR for the year ending December 31, 2028
8. Single Audit: Fees for a single audit shall be stated separately from the fees quoted for the general audit by year in which an audit is anticipated.

IV. SELECTION CRITERIA

The procurement process for these services will be based upon a Qualifications Based Selection (QBS) process. The award of a contract will be made to the firm offering a response that the City believes best meets its needs. Each respondent will be evaluated on the basis of the following criteria:

- A. Qualifications and experience of the firm and the key individuals to be assigned to the City's audit;
- B. Ability to complete the audit in a timely manner, credentials of firm and demonstrated ability in similar projects;
- C. Qualifications and experience of the firm to provide other professional services;
- D. An interview of the finalists by the staff and Audit & Finance Committee. During the interview the finalists shall be prepared to outline a detailed scope of work including list of audit worksheets required to be prepared by staff pre-audit;

- E. References; and
- F. Costs.

V. OTHER CONSIDERATIONS

- A. Firms submitting proposals are required to have professional liability insurance coverage of \$3 million and worker's compensation insurance. A certificate of insurance showing this coverage must be provided to the City upon completion of a signed agreement between the Firm and the City.
- B. Payment for services rendered will be based upon receipt of an itemized invoice(s) from the Firm. Progress billing is acceptable to the City.
- D. All proposals become the property of the City and will be kept in confidence only as state law allows. The invitees and subsequently selected Firm may not issue news releases or other public notification regarding this project without prior approval from the City.
- E. 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 and trial balance, if applicable, will be provided to the City upon completion of the audit.

SUBMISSION OF PROPOSAL AND OTHER INFORMATION

A. PROPOSAL SUBMISSION

Two copies of your proposal shall be submitted as follows:

To: AUDIT SERVICES RFP
Attn: City Clerk, Kim Creswell
City of Des Peres
12325 Manchester Road
Des Peres, MO 63131

Submittal Date: **Wednesday, July 15, 2026**
Time: 2:00 p.m.

B. PROPOSAL ACCEPTANCE

- 1. The City of Des Peres reserves the right to accept the proposals in whole or in part, and to reject any and all proposals, and to negotiate separately as necessary to serve the best interests of the City.

2. Neither the distribution of this RFP nor acceptance of any response should be construed as creating a contractual obligation between Des Peres and any firm. Des Peres does not authorize and will not be responsible for any expense or charges associated with providing a response to this Request for Proposal.
3. A recommendation will be made to the Board of Aldermen for final approval. Firms whose proposals are not accepted will be notified in writing.
4. Notification of award will be made by the Director of Finance. The selected firm will be required to enter into a contract with the City. The final contract is subject to final approval by the Board of Aldermen.
5. The proposal must remain valid for at least one-hundred twenty (120) days after submittal date.

C. ADDITIONAL INFORMATION

All questions regarding this Request for Proposal should be directed to:

City of Des Peres
 Attn: Tracy Hansen, Director of Finance
 12325 Manchester Road
 Des Peres, MO 63131
 (314) 835-6113 or thansen@desperesmo.org

Questions received may be answered in writing and, if necessary, sent to all those who are listed as having obtained a Request for Proposal from the City's website.

D. Proposed Schedule

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| • Distribution of RFP and Publication | June 24, 2026 |
| • Proposals Due to Director of Finance 2:00 pm | July 15, 2026 |
| • Interviews of finalists by Audit & Finance Committee | July 22, 2026 |
| • Committee Recommendation to Board of Aldermen | July 24, 2026 |
| • Board of Aldermen Award Contract | August 10, 2026 |