

Request for Audit Proposals for Marion County, Kansas

All proposals must include the following information:

General Elements

- An assurance that the audit firm is independent and licensed to practice in Kansas.
- An affirmative statement that the audit firm has no conflict of interest with regard to any other work performed by the firm for the County.
- An affirmative statement that the proposer understands the scope of work.
- A profile of your firm including the size of your governmental audit staff, and the location of the office from which the work on this engagement will be performed.
- Any other information you deem essential to your proposal.

Price for Services

- The fee your firm would charge for auditing the County's financial statement and schedules for the years ending December 31, 2018, 2019, and 2020. Your proposal should include a final oral report to the governing body each year.
- Separately, the fee for a single audit, if required.
- If your firm requires progress billings, describe the policy for such billings.
- Provide your firm's billing rates for all applicable classifications of professional personnel. This information is requested because the County may require additional services.

Technical Qualifications

- Identify the partners, managers, and staff members who would be assigned to the audit, describe their roles, and provide a brief description of their professional experience, including experience in governmental auditing.
- In order to achieve more efficient subsequent audits, the County requests that the partner, manager and at least one staff member return to the engagement each subsequent year. Discuss your firm's ability and intention to accommodate this request.
- Describe your firm's capability and experience in providing management advisory services to local governmental units.
- Comment on your firm's ability to provide constructive suggestions for improving the County's internal accounting controls and administrative procedures as part of the management letter.

Audit Approach

- The proposal should set forth a general audit plan, including an explanation of the audit methodology to be followed to perform the requested services. Each proposal should detail the approach to be taken to gain and document an understanding of the County's internal control structures.

References / Quality Assurance

- Provide a list of at least three references of other governmental clients, including the client's name and address and a contact person's name and phone number.
 - Limit to entities audited within the last five years.
 - Include prior experience auditing Kansas governmental clients, especially counties.
- Submit a copy of your firm's most recent external quality control review.

CONTACT: All questions concerning this RFP shall be in writing and submitted to:

Marion County Clerk - 200 S. Third St., Suite 104, Marion, KS 66861

Fax: 620-382-8815 / Email: tspencer@marioncoks.net

MARION COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Unencumbered Cash Balance 01/01/17	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/17	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/17
GENERAL FUND:						
General Fund	\$ 1,960,942	\$ 4,807,959	\$ 5,052,567	\$ 1,716,334	\$ 18,319	\$ 1,734,653
SPECIAL PURPOSE FUNDS:						
Ambulance Fund	162,361	974,843	851,313	285,891	23,619	309,510
Appraiser's Cost Fund	95,762	318,627	309,700	104,689	-	104,689
E911 Cell Fund #2	211,236	77,101	116,323	172,014	-	172,014
Department on Aging Fund	43,816	99,573	88,482	54,907	-	54,907
Election Fund	20,458	114,321	63,288	71,491	-	71,491
Employee Benefits Fund	212,316	1,476,521	1,576,521	112,316	-	112,316
Health Fund	216,981	237,442	272,304	182,119	-	182,119
Health Fund - Morris W.I.C.	1	20,888	20,888	1	-	1
Noxious Weed Fund	11,458	150,900	123,310	39,048	119	39,167
Noxious Weed Capital						
Outlay Fund	24,114	5,000	-	29,114	-	29,114
Park Fund	148,749	259,457	256,193	152,013	-	152,013
Register of Deeds Technology Fund	11,064	17,672	9,407	19,329	-	19,329
County Clerk Technology Fund	4,978	4,043	3,653	5,368	-	5,368
County Treasurer Technology Fund	6,944	4,044	-	10,988	-	10,988
Risk Management Reserve Fund	328,346	-	79,500	248,846	-	248,846
Road and Bridge Fund	3,079,354	4,435,148	4,824,341	2,690,161	-	2,690,161
Sheriff Concealed Weapons Fund	14,232	3,015	15,449	1,798	-	1,798
Sheriff Drug Fund	2,682	2,302	3,803	1,181	-	1,181
Solid Waste Fund	8,390	30,453	36,778	2,065	-	2,065
Special Alcohol and Drug Program Fund	4,275	4,897	4,897	4,275	-	4,275
Special Bridge Fund (68-1135)	222,384	256,987	289,210	190,161	-	190,161

The notes to the financial statement are an integral part of this statement.

MARION COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended December 31, 2017

Fund	Beginning Unencumbered Cash Balance 01/01/17	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/17	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/17
SPECIAL PURPOSE FUNDS: (cont.)						
Special Road Machinery and Equipment Fund	\$ 255,417	\$ 654,517	\$ 476,208	\$ 433,726	\$ -	\$ 433,726
EMT Class Grants Fund	3,840	1,725	5,565	-	-	-
JOBS Grant Fund	19,693	-	831	18,862	-	18,862
Lake Patrol Fund	14,563	24,124	12,735	25,952	-	25,952
TOTAL SPECIAL PURPOSE FUNDS	5,123,414	9,173,600	9,440,699	4,856,315	23,738	4,880,053
BOND AND INTEREST FUNDS:						
Radio Equipment Bond and Interest Fund	-	237,000	237,000	-	20,491	20,491
Jail Bond and Interest Fund	1,623,567	559,119	339,360	1,843,326	-	1,843,326
TOTAL BOND AND INTEREST FUNDS	1,623,567	796,119	576,360	1,843,326	20,491	1,863,817
CAPITAL PROJECT FUND:						
Capital Improvements Fund	5,110,281	1,126,944	3,458,703	2,778,522	319,201	3,097,723
BUSINESS FUND:						
Transfer Station Fund	738,297	618,475	509,970	846,802	238	847,040
TRUST FUNDS:						
Law Enforcement Trust Fund	1,903	-	-	1,903	-	1,903
Prosecutor Training Assistance Fund	2,036	1,076	613	2,499	-	2,499
Special Prosecutor's Trust Fund	791	-	710	81	-	81
TOTAL TRUST FUNDS	4,730	1,076	1,323	4,483	-	4,483
RELATED MUNICIPAL ENTITY:						
Marion County Extension Council	96,138	177,900	183,732	90,306	-	90,306
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 14,657,369	\$ 16,702,073	\$ 19,223,354	\$ 12,136,088	\$ 381,987	\$ 12,518,075

The notes to the financial statement are an integral part of this statement.

MARION COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended December 31, 2017

	<u>Ending Cash Balance 12/31/17</u>
Composition of Cash:	
Cash and cash items	\$ 12,746
Checking-Marion National Bank, Marion	2,441,465
Checking-Central National Bank, Marion	16,774,974
Checking-Vintage State Bank, Peabody	3,641
Checking-Emprise Bank, Hillsboro	256,517
Checking-Hillsboro State Bank, Hillsboro	21,280
Checking-Tampa State Bank, Tampa	2,324,326
Certificates of Deposit	4,283,376
Kansas Municipal Investment Pool	949,793
Agency Fund-Law Library	17,530
Related Municipal Entity - Marion County Extension Council	<u>90,306</u>
Total Cash	27,175,954
Less Agency Funds per Schedule 3	<u>(14,657,879)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 12,518,075</u>

The notes to the financial statement are an integral part of this statement.