

REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.: 20058

Sponsor(s): Dan Tarwater III

Date: November 26, 2018

SUBJECT	<p>Action Requested <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance</p> <p>Project/Title: <u>Requesting the transfer of \$20,000 within the COMBAT Administration Budget and awarding a Contract, with Three Twelve Month Extensions, for the furnishing of Auditing Services for COMBAT to BKD, CPA's and Advisors of Springfield, Missouri under the terms and conditions of Request for Qualifications No. 63-18</u></p>														
BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td></td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Source of funding (name of fund) and account code number:</td> <td></td> </tr> <tr> <td>TRANSFER FROM: 008-4401-55010 Anti-Drug Fund, COMBAT Administration, Regular Salaries</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>TRANSFER TO: 008-4401-56790 Anti-Drug Fund, COMBAT Administration, Other Contractual Services</td> <td style="text-align: right;">\$20,000</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input type="checkbox"/> No budget impact (no fiscal note required) <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract: Department: _____ Estimated Use: _____</p> <p>Total annual amount of contract \$100,000: \$20,000 for 2018 and \$80,000 for 2019 pending the appropriation of the 2019 Budget.</p> <p>Prior Year Budget (if applicable): _____ Prior Year Actual Amount Spent (if applicable): _____</p>	Amount authorized by this legislation this fiscal year:	\$20,000	Amount previously authorized this fiscal year:		Total amount authorized after this legislative action:	\$20,000	Amount budgeted for this item * (including transfers):	\$20,000	Source of funding (name of fund) and account code number:		TRANSFER FROM: 008-4401-55010 Anti-Drug Fund, COMBAT Administration, Regular Salaries	\$20,000	TRANSFER TO: 008-4401-56790 Anti-Drug Fund, COMBAT Administration, Other Contractual Services	\$20,000
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PRIOR LEGISLATION	<p>Prior ordinances and (date): _____ Prior resolutions and (date): _____</p>														
CONTACT INFORMATION	<p>RLA drafted by (name, title, & phone): Barbara Casamento, Purchasing Administrator, 881-3253</p>														
REQUEST SUMMARY	<p>COMBAT requires independent Auditing Services for 2014 to present, with options to extend for three subsequent calendar years. The Purchasing Department issued Request for Qualifications No. 63-18 in response to those requirements.</p> <p>Fifteen notifications were distributed and one response was received and evaluated as follows:</p> <p>BKD, CPA's and Advisors, Springfield, Missouri</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Respondent's Capability and Government Audit Experience – 45 Points</td> <td style="text-align: right;">45</td> </tr> <tr> <td>References – 20 Points</td> <td style="text-align: right;">17</td> </tr> <tr> <td>Partner Supervisory Staff and Qualifications – 35 Points</td> <td style="text-align: right;">35</td> </tr> <tr> <td>Total Score</td> <td style="text-align: right;">97</td> </tr> </table> <p>Pursuant to Section 1054.6 of the Jackson County Code, Purchasing recommends the award of a Contract, with Three Twelve Month Extensions, for the furnishing of Auditing Services for COMBAT to BKD, CPA's and Advisors of Springfield, Missouri as the best proposal received under the terms and conditions of Request for Qualifications No. 63-18. COMBAT has negotiated the pricing for these services and the Schedule of Rates is attached.</p>	Respondent's Capability and Government Audit Experience – 45 Points	45	References – 20 Points	17	Partner Supervisory Staff and Qualifications – 35 Points	35	Total Score	97						
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References – 20 Points	17														
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Total Score	97														

	COMBAT also requests the transfer of \$20,000 within the COMBAT Administration Budget:	
	008-4401-55010 Anti-Drug Fund, COMBAT Administration, Regular Salaries	FROM: \$20,000
	008-4401-56790 Anti-Drug Fund, COMBAT Administration, Other Contractual Services	TO: \$20,000
CLEARANCE	<input checked="" type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input checked="" type="checkbox"/> Business License Verified (Purchasing & Department) <input checked="" type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
COMPLIANCE	<input checked="" type="checkbox"/> MBE Goals 9.5% <input checked="" type="checkbox"/> WBE Goals 11.7% Contractor's Utilization Plan has been approved by Compliance Review <input checked="" type="checkbox"/> VBE Goals 9.5%	
ATTACHMENTS	The Abstract of Bids, The Award Recommendation Memorandum, the pertinent pages of BKD's proposal and the Schedule of Rates	
REVIEW	Department Director:	Date: 11-16-2018
	Finance (Budget Approval): If applicable	Date: 11/16/18
	Division Manager:	Date:
	County Counselor's Office:	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the _____ Fund in _____.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # _____
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

Fiscal Note:


Funds sufficient for this transfer are available from the sources indicated below.

PC# _____

Date: November 16, 2018

RES # 20058

<u>Department / Division</u>	<u>Character/Description</u>	<u>From</u>	<u>To</u>
008 Anti-Drug Sales Tax Fund			
4401 COMBAT Administration	55010 Regular Salaries	\$ 20,000	\$ -
4401 COMBAT Administration	56790 Other Contractual Services		20,000
Remainder is subject to appropriation in 2019			
		<u>\$ 20,000</u>	<u>\$ 20,000</u>

 11/16/18
Budget Officer

RFQ No: 63-18 Date: 10/16/18 COMMODITY: Audit Services for COMBAT	BKD	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
NO	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
1.0	Audit Services for COMBAT	<i>see bid</i>						

CERTIFICATION OF BID OPENING
 BIDS WERE PUBLICLY
 OPENED AND RECORDED
 ON: October 16, 2018, BY
Mary Spino
 CLERK OF THE LEGISLATURE
 PURCHASING

MEMORANDUM

TO: Barbara Casamento, Purchasing Administrator, Finance Department
FROM: Vincent M. Ortega, Director, Jackson County, COMBAT
DATE: November 15, 2018
RE: Request for BKD CPAs & ADVISOR to Audit COMBAT's Financial Records

VMO 11/16/2018

Purchasing Administrator Barbara Casamento:

COMBAT is in the process of ensuring the integrity of its financial records. To that end we would like to hire an outside auditor to provide an objective independent examination of the financial statements, which will increase the value and credibility of the financials, safeguarding the trust of the citizens of Jackson County.

BKD, CPAs & Advisors Company, was the only agency to submit a proposal. However, based on the scope of work, the audit of COMBAT Administration will cover the financial Year from January 1, 2013 to December 31, 2017: for a total of four years. The audit of COMBAT will include two distinct components:

1. The financial audit of COMBAT's finances, operations, staff and structure.
2. The design and implementation of a comprehensive audit of COMBAT, specific to its partner relationships with the agencies and the programs that COMBAT funds.

In order to fund this project, COMBAT Administration will need a total of \$100,000.00. We are asking for \$20,000.00 for 2018 which will be transferred from account line item 008-4401-55010 and moved to 008-4401-56790. The remaining funding of \$80,000.00 will be appropriated in 2019.

MAIN OFFICE CONTACT

4.7.4 Contact information: list the name and address of the Respondent's main office, the contact person's name, phone number, email address and other pertinent contact information.

BKD's National Office is located in Springfield, Missouri.

BKD CPAs & Advisors
910 East St. Louis Street // Suite 400
Springfield, MO 65806

The County's services will primarily be provided by our Kansas City office. Director Julia Mast will service as Project Manager.

BKD CPAs & Advisors
Julia Mast, CPA, CFE, ABV, CFF
Director
1201 Walnut Street // Suite 1700
Kansas City, MO 64106
816.221.6300
jmast@bkd.com

LICENSE TO PRACTICE & INDEPENDENCE

4.7.5 License to practice in Missouri: an affirmative statement shall be included indicating that the Respondent is licensed to practice in Missouri.

BKD is properly licensed to practice public accounting in the state of Missouri. All key professionals who would be assigned to your engagement with CPA credentials are properly registered/licensed to practice in the state of Missouri.

4.7.6 Independence: the Respondent shall provide an affirmative statement that it is independent of Jackson County, Missouri as defined by generally accepted accounting standards and the U.S. Comptroller General's Government Auditing Standards.

BKD is independent with respect to the County as defined by the Code of Professional Conduct of the American Institute of CPAs (AICPA) and the United States Government Accountability Office's *Government Auditing Standards*. We are not aware of any relationship that would impair our independence.

The Respondent shall also list and describe the Respondent's professional relationships involving Jackson County, Missouri or any of its agencies for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed services.

BKD has been the County's financial statement auditor for the 2016, 2017 and 2018 audits. These services require BKD to be independent in fact and appearance of the County and BKD has defined policies and procedures to maintain compliance with the applicable independence rules. Many who provide audit services also provide business and management consulting services to their clients. This relationship does not constitute a conflict of interest as this scope is a permissible nonattest service under the independence rules and will be performed under the Statement of Standards for Consulting Services Standards promulgated by the AICPA. These standards allow us to develop findings, conclusions and recommendations.

experience
expertise

"BKD, LLP demonstrated excellent customer service in meeting our needs. Their technical knowledge was excellent and extremely valuable to our organization. I highly recommend them to any governmental entity."

Clint Mercer
Chief Accountant
City of Norman, Oklahoma

QUALIFICATIONS & EXPERIENCE

4.7.7 Respondent Qualifications and Experience: The proposed response shall state the size of the Respondent's firm, the size of the Respondent's government audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the staff to be so employed on a part-time basis.

FIRM SIZE

BKD is one of the largest CPA and advisory firms in the United States. As of August 2018, we have 38 offices located in 17 states. Our approximately 2,650 CPAs, advisors and dedicated staff serve clients in all 50 states and clients with operations in more than 40 countries.

GOVERNMENTAL AUDIT STAFF SIZE

BKD has approximately 130 professionals who spend more than 50 percent of their billable hours providing audit services to governmental entities.

LOCATION

As previously mentioned, the County's requested services will be provided by our Kansas City office.

BKD CPAs & Advisors
1201 Walnut Street // Suite 1700
Kansas City, MO 64106

NUMBER & NATURE OF STAFF

We anticipate providing a project lead, a director and senior consultant to work on the project full time. A staff consultant will be used, depending on the agreed-upon scope, a managing director will be consulted routinely and two subject matter partners will be available as needed.



Experience confidence
with a national firm that
serves approximately 500
governmental entities.

YOUR BKD ENGAGEMENT TEAM

4.7.8 Partner Supervisory and Staff Qualifications and Experience: The Respondent shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialist, who would be assigned to the engagement and indicate whether each person is licensed to practice as a Certified Public Accountant in Missouri.

The most critical factor in providing high-quality service is choosing your engagement team. We take team selection seriously and have the appropriate team of advisors to meet your needs. As previously mentioned, BKD is properly licensed to practice public accounting in the state of Missouri. All key professionals who would be assigned to your engagement with CPA credentials are properly registered/licensed to practice in the state of Missouri.

ENGAGEMENT TEAM EXPERIENCE



Julia Mast, CPA, CFE, ABV, CFF
Director
Engagement Role: Project Manager

Julia is a director in BKD's Forensics & Valuation Services division and specializes in forensic accounting, fraud investigation, litigation support services and business valuation. She has approximately 20 years of public accounting experience that includes a background in audit and tax services.

She has extensive experience with complex risk assessments, public corruption, misappropriation of assets and fraudulent financial reporting in a variety of industries, including government and not-for-profit.

Julia has led and participated in several governmental risk assessments, internal controls analysis and investigations in the greater Kansas City area. She is known for her interviewing skills, thorough analysis and use of data analytics in her projects.

She has experience as an elected official in the Kansas City area. After seven years serving as city treasurer for Pleasant Valley, Missouri, she was elected to the City Council from 2008 to 2010. She understands the difficulties governmental entities and law enforcement face from the governing side of the table.

Julia has testified as an expert witness in cases involving fraud, business damages and breach of fiduciary duty. She has assisted in a multimillion-dollar public corruption case and testified before the SEC and Department of Justice relating to her assistance on a Foreign Corrupt Practices Act (FCPA)/Anti-Bribery & Corruption investigation.

She remains active in her local community, is a member of the Young Leaders Society of the United Way of Greater Kansas City and sits on the triathlon committee for WIN for KC.

She is a 1999 graduate of Truman State University, Kirksville, Missouri, with a B.S. degree in accounting.



Shauna C. Woody-Coussens, CFE
Managing Director

Shauna has more than 25 years of experience performing forensics accounting, dispute analysis and consulting services in the fraud, abuse, complex commercial litigation, class action, merger, acquisition and valuation areas. She has worked in a variety of industries.

Her dispute analysis experience includes litigation consulting, trial, deposition and arbitration expert testimony and pre-litigation financial analysis. She has experience with issues in various litigation types, including proper computation of damages, lost profit calculations, financial compliance with contracts, director and officer liability claims, franchise and exclusive distributor agreement claims, piercing the corporate veil and class action matters. She has consulted and testified in multi-party actions requiring data coordination and the construction of complex databases and financial models.

Shauna has vast experience conducting internal control evaluations on individual departments within counties and municipalities. In addition, Shauna assists her clients in developing internal control and governance structures for compliance and risk management purposes.

She has experience with Foreign Corrupt Practices Act (FCPA)/Anti-Bribery & Corruption investigations and is BKD's subject matter advisor on those topics. Representative engagements include assisting U.S. companies in conducting due diligence on foreign vendors and participating in multiyear internal investigations of FCPA violations. Shauna has testified before the SEC and Department of Justice.

Before joining BKD, Shauna worked for the Federal Reserve System as a bank/bank holding company examiner, where she examined bank fraud and financially distressed institutions. Shauna is a Certified Forensic Examiner (CFE) and member of the Association of Certified Fraud Examiners and Kansas City Metropolitan Bar Association. She also is treasurer for Legal Aid of Western Missouri. Shauna is a regular speaker for the Government Finance Officers Association on the topics of fraud prevention and detection.

Shauna is a 1986 graduate of University of Missouri, Columbia, with a B.S.B.A. degree in finance and banking, and a 1998 graduate of The University of Kansas, Lawrence, with an M.B.A. degree.



Thomas N. Haldiman, CPA, CFE
Director

Tom is a member of the Big Data & Analytics practice in the BKD's Forensics & Valuation Services division. He has more than 10 years of experience and has provided fraud investigation, litigation support, profitability analysis, data mining, continuous auditing, complex financial modeling and business valuation services. His experience includes managing large forensic accounting, fraud investigation and data mining projects. His public accounting background also includes financial statement audits and due diligence consulting.

He has provided consulting services to clients in a range of industries, including government, manufacturing, health care, financial services and education. He uses computer-assisted audit tools, such as ACL, i2 Analyst Notebook and Microsoft Access and Excel, for investigation, data mining, profitability analysis and continuous auditing projects. Tom has customized and implemented these tools and trained clients on how to leverage them within an organization, including building dashboards and continuous auditing procedures.

Tom is a member of the American Institute of CPAs, Missouri Society of CPAs, Association of Certified Fraud Examiners (ACFE) and ACL Kansas City Metro User Group. Tom has received the Certified Fraud Examiner (CFE) designation from the ACFE.

Tom is a 2006 *summa cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting, and a 2007 graduate with an M.Acc. degree.



Kellie M. Kanoy, CPA
Senior Consultant

Kellie is a member of BKD's Forensics & Valuation Services (FVS) division, providing forensic accounting, fraud investigation and litigation support services. She provides consulting services to clients in a wide range of industries, including government and public services, health care, manufacturing, distribution, fabrication, retail and professional services.

Prior to joining FVS, she served as a member of BKD's Kansas City audit team, where she provided audit, internal control and review services primarily to not-for-profit, college and university clients.

Kellie is a member of the American Institute of CPAs (AICPA) and Missouri Society of CPAs. She is a 2016 graduate of the University of Central Missouri, Warrensburg, Missouri, with a Master of Arts in accounting.

ADDITIONAL RESOURCES



Rachel R. Dwigins, CPA
Partner

As a member of BKD National Public Sector Group, Rachel has more than 19 years of experience providing audit and consulting services for not-for-profit and governmental organizations, colleges, universities and charitable organizations. She is experienced with Single Audit requirements, including student financial assistance, and has been designated as one of BKD's top Single Audit reviewers. She also has served as a principal instructor for the firm's annual government and not-for-profit accounting and auditing new in-charge training.

Rachel is a 2010 BKD PRIDE Award winner for exemplifying BKD's PRIDE values—passion, respect, integrity, discipline and excellence. She has served as a reviewer for the interoffice inspection program and on external peer review teams in the government and not-for-profit areas. Rachel has been selected to serve as a reviewer for the American Institute of CPAs' (AICPA) Peer Review Oversight Program with respect to Single Audits.

She is a member of the AICPA and Missouri Society of CPAs (MOCPA), where she currently serves on the executive committee of the board of directors and previously served as chair of the governmental accounting committee. She also serves on the board of directors of MOCPA Educational Foundation. Rachel has spoken at various trade association meetings regarding Governmental Accounting Standards Board and other industry topics.

Rachel has served on the Greene County, Missouri, financial advisory task force, which provided insight into the county's budgeting process, revenue and expense projections, as well as how they instill public trust. She has also served on the boards of not-for-profit organizations, including Junior League of Springfield, Missouri, and Habitat for Humanity of Springfield, Missouri, and is a Class 39 Participant of Kansas City Tomorrow.

She is a 1998 *magna cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting.



Angela R. Morelock, CPA, ABV, CFE, CFF
Managing Partner

Angela has more than 25 years of experience and is the managing partner of three of BKD's national consulting divisions. In addition, she leads BKD's national forensic accounting and investigations team, where she provides fraud investigation and prevention services, complex litigation support and forensic accounting services for a variety of businesses. She also regularly provides consulting and expert witness assistance to attorneys in various litigation matters. Angela and her team have investigated some of the largest fraud cases in the U.S., and her clients include the FBI, U.S. Department of Justice and U.S. Attorney's Office.

She has been qualified as an expert witness in cases involving criminal and civil fraud, securities fraud, business valuations, acquisition disputes, commercial business damages, funding constitutionality, bankruptcy, breach of fiduciary duty, fidelity and bonding claim disputes and other financial matters in federal and state courts around the country. She also has served as an arbitrator in a post-acquisition dispute matter.

Angela is a member of the Association of Certified Fraud Examiners (ACFE), American Institute of CPAs (AICPA) and Missouri Society of CPAs. She is a CPA, Certified Fraud Examiner (CFE) and Certified in Financial Forensics (CFF) and is responsible for resolving a wide range of allegations of fraud and white-collar crime. She has business valuation experience, and in 1998, earned the AICPA's Accredited in Business Valuation (ABV) designation, which is granted to CPAs who demonstrate business valuation expertise and experience.

She is a 1993 *summa cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting.

The Respondent shall indicate how the quality and the continuous onsite supervision of staff over the term of the contract will be assured.

To deliver unmatched client service, BKD insists on the personal involvement of the project lead and team members in serving clients. That means face time with you. We have a client service guideline called *On Site = In Sight and Insight*, which simply means we get out of our office and into yours. By being on site with our clients, we gain better information and perspective, which results in more on-point recommendations and solutions. With our industry thought leaders throughout the firm, we will strive to provide quality and detailed consulting and analysis for the COMBAT program.

Ongoing communication, even after fieldwork is completed, is a key component to BKD's approach to your engagement. The County can have confidence your proposed lead engagement director is readily accessible and available to discuss the matters important to you.

Engagement partners, managers, other supervisory staff and specialist may be changed if those staff leave the firm, are promoted or assigned to another office. Staff may also be changed for other reasons with the express prior written permission of Jackson County, Missouri. However, in either case, Jackson County, Missouri retains the right to approve or reject replacements. Consultants and firm specialist mention in response to this Request for Qualifications can be changed only with the express prior written permission of Jackson County, Missouri, which retains the right to approve or reject replacements. Other audit staff may be changed at the discretion of the Respondent, provided that replacements have substantially the same or better qualifications or experience.

In the event we are required to make a change to any key personnel assigned to your engagement, we will discuss this with you to explain the circumstances and proposed change. Your project manager, Julia Mast, will be coordinating personnel changes. We generally do not remove key personnel from an engagement once it has begun, but occasionally employee turnover or other events beyond our control require such a change. If a personnel change is required, we are confident we can provide a qualified replacement to complete your project with limited interruption.

We understand engagement team members, consultants and firm specialists mentioned in our response to this RFQ can only be changed with the prior express written permission of the County, which retains the right to approve or reject replacements.

REFERENCES

4.7.9 Similar Engagements with Other Government Entities: for the Respondent's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of five) performed in the last five years that are similar to the engagement described in this Request for Qualifications. These engagements should be ranked on the basis of total staff hours. Indicate scope of services, date, engagement partners, total hours, and the name, telephone number and email address of the principal client contact.

Our clients are our best ambassadors, and we encourage you to contact them about their satisfaction with our services. The following clients have consented to discussing BKD's services and service delivery with you at your convenience.

Sedgwick County, KS

Scope of Services: Internal Control Evaluation of payroll, public works department and county appraiser's office

Date: April – July 2018

Engagement Lead: Shauna Woody-Coussens, Julia Mast

Total Hours: 382.50

Ms. Lindsey Poe Rousseau

Chief Financial Officer

316.660.7591

lindsey.poerousseau@sedgwick.gov

**BKD Pricing Sheet
COMBAT Project**

Name	Title	Role	Hourly Rate
Julia Mast	Director	Project Lead	285
Shauna Woody-Coussens	Managing Director	Team Member	425
Tom Haldiman	Director	Data Analytics Team Member	240
Courtney Reikofski	Senior Manager	Team Member	260
Sam Schriver	Senior Consultant	Team Member	170
Kellie Kanoy	Senior Consultant	Team Member	155
Angela Morelock	Partner	Quality Control	445
Racheal Dwigins	Partner	Subject Matter Team Member	425

Estimated Blended Rate \$ 230

Estimated Approximate Project Hours 325 to 400

	Hours	Admin Fee	Total
Range- Low	\$ 74,750	2,990	\$77,740
Range- High	\$ 92,000	3,680	\$95,680