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CITY OF JOPLIN, MISSOURI



RFP #2018-RFP-09
Technical Proposal
For
Professional Auditing Services

Submitted By:
COCHRAN HEAD VICK & CO., P.C.
1251 NW Briarcliff Parkway, Suite 125
Kansas City, MO 64116
(816) 453-7014

Contact Persons:
David Cochran, CPA

September 24, 2018

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CHV & Co

COCHRAN HEAD VICK & CO., P.C.

Certified Public Accountants

1251 NW Briarcliff Pkwy
Suite 125
Kansas City, MO 64116
(816) 453-7014
Fax (816) 453-7016

Other Offices in
Missouri and Kansas

September 24, 2018

Ms. Leslie Haase, Finance Director
City of Joplin
602 South Main Street
Joplin, Missouri 64801

Re: Audit – RFP #2018-RFP-09

Cochran Head Vick & Co., P.C. (CHV) is pleased to submit our proposal to serve as independent auditors for the City of Joplin, Missouri (the City) for the fiscal year ending October 31, 2018 with the option, if exercised by the City, of auditing its financial statement for each of the four (4) subsequent fiscal years (October 31, 2019, 2020, 2021, and 2022).

It is our understanding the audit will encompass the-

- Audit of the City's basic financial statements - CAFR
- Single Audit
- Assisting the City in meeting the requirements of the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting
- Audit of the City of Joplin's Passenger Facility Charge- Separate Report
- Audit of the City of Joplin's Police and Fire Pension Plan – Separate Report

The audit will be performed 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, the provisions of the federal Single Audit Act of 1996, and the provisions of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*, and the related OMB Compliance Supplement, and applicable state and local laws. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). The audit will include examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit will also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The accounting and reporting principles promulgated by the Governmental Accounting Standards Board will be applied.

Upon completion of the engagement, we will issue the following reports:

- Audit reports on the basic financial statements,
- Report on compliance and internal control over financial reporting on the audited financial statements,
- If required, Single Audit report and report on compliance and internal control over compliance applicable to each major federal program, and
- Required communications and management letters.

We can fulfill not only your independent audit needs but can additionally provide a variety of consulting skills. To summarize our strengths, you should select us because of:

- Our extensive local governmental experience,
- Our extensive single audit experience,
- Our experience in assisting governmental entities in obtaining the GFOA Certificate of Achievement,
- Our successful experience in assisting local governments in the implementation of Government Accounting Standards Board (GASB) Pronouncements,
- Our engagement team's qualifications,
- Our audits being performed effectively and efficiently at a high level of technical performance standards,
- Our ability to adhere to agreed upon timetable, due dates, and budgets,
- Our ability to provide governmental consulting services at a local level, and
- Our quality of professional service as demonstrated by our peer review.

We are cognizant of the time requirements and have the necessary resources to provide the requested services within the requested time period.

Our proposal is a firm and irrevocable offer for 90 days and the proposer certifies that the person signing this proposal is authorized to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City of Joplin, Missouri.

The bottom line is we truly want your business. It is our sincere intent to serve you with the utmost professional competence, offering the full resources of our Firm. You will receive the best service and attention that our firm has to offer.

Very truly yours,
COCHRAN HEAD VICK & CO., P.C.

By: David L. Cochran, CPA
For the Firm

INDEPENDENCE

CHV is an independent certified public accounting firm and as such is independent of the City as defined by the American Institute of Certified Public Accountants under generally accepted auditing standards and the provisions of *Government Auditing Standards* promulgated by the U.S. Government Accountability Office.

We have had no professional relationship involving the City for the past five (5) years except for Cochran Head Vick & Co., P.C. serving as the City's independent auditor for several years. Consequently, we do not have any conflict of interest relative to performing the proposed audit. If any professional relationship develops, other than performing the audit, we will provide written notice to the City.

LICENSE TO PRACTICE IN MISSOURI

Our firm and our key professional staff members of our client service team are properly licensed as Certified Public Accountants in the State of Missouri and hold appropriate permits to practice issued by the State of Missouri Board of Accountancy.

FIRM PROFILE AND HISTORY

Cochran Head Vick & Co., P.C.
1251 NW Briarcliff Parkway, Suite 125
Kansas City, MO 64116

Phone: 816-453-7014
Web Site: www.chvcpa.com
Email: cochran.d@chvcpa.com

CHV has successfully provided professional services primarily throughout Missouri and Kansas continuously since 1975. We began with one client and one office in Kansas City, Kansas. With our hard work and our reputation of providing exemplary services, we pride ourselves in having grown to be one of the larger locally owned certified public accounting and consulting firms in Missouri and Kansas.

We currently have seven (7) offices located in Northwest Missouri, Mid-Missouri, and Northeast Kansas. Our office located at 1251 NW Briarcliff Parkway, Suite 125, Kansas City, MO will be the office from which the work will be performed.

Today CHV employs approximately sixty (60) associates, which consist of thirty-one (31) CPA's, twenty (20) paraprofessionals, and nine (9) administrative personnel). Seventeen (17) of our highly skilled CPA's and paraprofessionals make up our Governmental and Not-for-Profit Audit Team. We plan on staffing this engagement with only full time members of our Governmental Service Team. On page 9 of this proposal we list the names of our professional staff that will be assigned to this engagement.

Audit Team Highlights:

- Two (2) professionals of our Government Service Team are current reviewers for the **GFOA Special Review Committee**.
- One (1) of our specialists has completed and passed the intensive AICPA single audit examinations and was awarded the intermediate and advanced **AICPA Single Audit Certification.**
- One (1) of our specialists is a member of the **AICPA Not-for-Profit Section**.
- One (1) of our specialists has completed and passed the intensive AICPA Not-for-Profit examination and was awarded the **AICPA Not-for-Profit Certification I and II.**

QUALITY CONTROL POLICIES, PROCEDURES AND PEER REVIEW

CHV adheres to the professional standards policies and procedures of the American Institute of Certified Public Accountants Statement on Quality Control Standards, state CPA societies, state Boards of Accountancy, state statutes and other regulatory agencies where applicable.

Additionally, CHV is a member of the **American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center.** As a member, we must demonstrate, yearly, that our quality control standards specific to our governmental audit practice complies with the applicable professional standards and other Center membership requirements. Membership provides us with the best and up to date practices, guidelines, and tools that are available to perform quality governmental audits and better serve our clients.

In accordance with *Government Auditing Standards* and applicable professional standards, we participate in an external quality control review program.

CHV has received "Unqualified Report" or "Pass" in all of our peer reviews. Our firm's most recent peer review report is included on the next pages. CHV's peer review includes the reviews of our governmental audit practices. The peer review team selects specific governmental engagements that include a financial and compliance audit under the Uniform Guidance and other related Federal audit standards.

TB & Co.

TROUTT, BEEMAN & CO., P.C.CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

January 29, 2018

To the Owners of Cochran Head Vick & CO., P.C.
and the Peer Review Committee of the Missouri Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Cochran Head Vick & CO., P.C. (the firm) in effect for the year ended July 31, 2017. 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 are described in the standards at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified are 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.

1212 LOCUST
PO BOX 160
HARRISONVILLE, MO 64701
PHONE: 816-380-5500
FAX: 816-380-2580

13470 S ARAPAHO, SUITE 190
PO BOX 4078
OLATHE, KS 66063
PHONE: 913-764-1922
FAX: 913-764-8062

WWW.TBCO.NET

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

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 Cochran Head Vick & CO., P.C. in effect for the year ended July 31, 2017, 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. Cochran Head Vick & CO., P.C. has received a peer review rating of pass.

Troutt, Beeman & Co., P.C.

TROUTT, BEEMAN & CO., P C.
Harrisonville, Missouri

CERTIFICATE OF EXCELLENCE PROGRAM EXPERIENCE

We serve as auditors for many local governments that annually submit their Comprehensive Annual Financial Reports (CAFR's) to the Government Finance Officers Association (GFOA) for a *Certificate of Achievement for Excellence in Financial Reporting*. **Two (2) members of our Governmental Service Team are current reviewers for the GFOA Special Review Committee who evaluate reports for awarding the Certificate of Achievement for Excellence in Financial Reporting.**

SINGLE AUDIT EXPERIENCE

The amount of monies provided by the Federal Government to governmental entities for various programs and projects has been an important source of revenues for a number of years. The entity that obtains a portion of these funds assumes an obligation to monitor its program compliance and have its programs audited by an independent certified public accountant.

We provide audits to numerous governmental entities which must comply with the Uniform Guidance. We have experience in not only auditing grant programs but assisting clients in obtaining grants, implementing systems and controls to ensure compliance with grant terms and evaluating programs.

One (1) of our governmental specialists has completed and passed the intensive AICPA single audit examinations and was awarded the intermediate and advanced AICPA Single Audit Certification.

Single Audits – On average we audit forty to fifty (40 to 50) major programs each year.

PUBLIC / PRIVATE PARTNERSHIPS (P3's) EXPERIENCE

The private sector is playing an increasingly important role in producing goods and providing services that were once considered "public" services. P3's between the private sector and local governments have emerged as a viable benefit for governments to keep costs down. P3's often bring stronger managerial capacity, access to new technology, and specialized skills that governments cannot afford to develop on their own.

P3's are frequently used to develop, finance and manage energy and utility networks and services, extend telecommunications and transportation systems, construct and operate water, sewer, and waste treatment facilities, and provide health, education and other services. P3's cooperate in the provision of services and infrastructure through a variety of mechanisms including contracts and concessions, public-private joint ventures, and informal and voluntary cooperations.

CHV not only has experience working with governmental entities who have implemented the P3's system, but we also have clients in the private sector who participate in P3's. We are knowledgeable of the financial reporting aspects of these types of arrangements and can assist governments in the set-up of such financial reporting.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

We have extensive experience in completing multi-unit engagements for many counties, cities and other governmental entities of all sizes. As an example of our ability to serve an entity such as yours, we have listed below a few clients for which we have served as auditors:

Some Current Clients

City of Grandview, Missouri
City of Harrisonville, Missouri
City of Joplin, Missouri
City of Joplin MO Firemen and Policemen Pension Fund
City of Lexington, Missouri
City of Monett, Missouri
City of Parkville, Missouri
City of Sugar Creek, Missouri
The Police Department of Kansas City, Missouri
Command and General Staff College Foundation
Mid-Continent Public Library
St. Joseph Public Library
St. Joseph Regional Port Authority
St. Joseph Gateway Transportation Development District
39th Street Transportation Development Corporation
Truman Marketplace Transportation Development Corporation
Tax Increment Financing Commission of Kansas City, Missouri – Cost Certifications
Economic Development Corporation of Kansas City, Missouri – Controllership Services
City of Raytown, Missouri – Controllership Assistance

Some Former Client

City of Blue Springs, Missouri
City of Branson, Missouri
City of Independence, Missouri
City of St. Joseph, Missouri
City of St. Joseph MO Police and Pension Fund
Buchanan County, Missouri
Clay County, Missouri
City of Fairway, Kansas
City of Leawood, Kansas
City of Lenexa, Kansas
City of Olathe, Kansas
City of Shawnee, Kansas
Leavenworth County, Kansas
Shawnee County, Kansas
Shawnee County Health Agency
St. Joseph Museums, Inc.
Unified Government of Wyandotte County/Kansas City, Kansas
Kansas Public Employees Retirement System
Missouri Lottery Commission
Kansas Lottery Commission
University of Kansas Center for Research, Inc.

PERSONNEL ASSIGNED TO THIS ENGAGEMENT

We plan on staffing this engagement with only full time members of our Governmental Service Team. Additionally, many of the key personnel that will be assigned to your audit have worked together on many other engagements. The fact that they have worked together as an audit team means that the performance of the audit will be efficient and effective.

Michael D. Keenan, CPA	Acting Engagement Partner
David L. Cochran, CPA	Engagement Partner – ProTem
Denny Hoskins. CPA	Review Principal
Brian Holst, CPA	Engagement Senior Manager
Clint Richardson, CPA	Senior Associate
Other Staff as Needed	Staff Associate

We have included, in Appendix A of this proposal, the resumes and records of continuing education for each of the above named members.

Other Staff

With the City of Joplin's approval, it is our desire to partner with local Joplin area firms, minority owned and women owned certified Public accounting firms to assist us by providing experienced audit staff. We have successfully partnered with firms many times during our 40 plus year history. Doing so, our clients have benefited from our combined experience and specialties from providing a wide range of services.

The following is a list of firms we desire to partner with-

- W. Ben Miller, CPA LLC – **Local Joplin Area Firm**
- Ralph C. Johnson & Company, CPA's – **Minority Owned Firm**
- EHC Certified Public Accountants – **Woman Owned Firm**

Acting Engagement Partner – Michael D. Keenan, CPA

Mr. Keenan, CPA

- Licensed in Missouri, Kansas and North Carolina.
- Has over twenty-six (26) years of auditing experience primarily in governmental auditing.
- Member and reviewer of the GFOA Certificate of Achievement Review Committee.
- He will serve as the Acting Engagement Partner and technical specialist, providing his expertise as needed to the engagement team. He will be responsible for the development of the audit approach and detailed audit plan. He will be available to assist in resolving technical issues, consult with management, and respond to day-to-day inquiries that may arise during the engagement. He will work closely with the entire audit team throughout the audit.

Engagement Partner Pro Tem – David L. Cochran, CPA

Mr. Cochran, CPA

- Licensed in Missouri and Kansas
- Has over forty (40) years of diversified experience, including extensive government and not-for-profit audit experience.
- He will be available in providing services to the City as requested. He will resolve technical issues and review the reports issued as a result of this engagement. He will be available to consult with management and respond to day-to-day inquiries that may arise during the engagement.

Review Principal – Denny L. Hoskins, CPA

Mr. Hoskins, CPA

- Licensed in Missouri and Kansas
- Has over eighteen (18) years of experience in public accounting with primary emphasis in providing services to governmental and not-for-profit entities (including Single Audits).
- He will serve as the Review Principal and provide his expertise as needed to the engagement team. He will resolve technical issues and review the reports issued as a result of this engagement. He will be available to consult with management and respond to day-to-day inquiries that may arise during the engagement. He will work closely with the Engagement Partner Pro Tem and the Acting Engagement Partner.

Engagement Senior Manager – Brian Holst, CPA

Mr. Holst, CPA

- Licensed in Missouri and Kansas
- Has over ten (10) years of auditing experience primarily in governmental auditing.
- Member and reviewer of the GFOA Certificate of Achievement Review Committee.
- Awarded the Intermediate and Advanced AICPA Single Audit Certification
- He will serve as the Engagement Senior Manager and technical specialist, providing his expertise as needed to the engagement team. He will be available to assist in resolving technical issues and perform a review of the reports issued as a result of this engagement. He will work closely with the entire audit team throughout the audit

Senior Associate – Clint Richardson, CPA

Mr. Richardson, CPA

- Licensed in Missouri and Kansas
- Has over four (4) years of public accounting audit experience, primarily in auditing governmental and not-for-profit entities.
- He will work closely with the Engagement Senior Manager and the Staff Associates.

All of our professional staff that will be assigned to City audit meet the yellowbook CPE requirements, and therefore, have adequate training related to governmental and not-for-profit accounting and Federal grants. We will notify you regarding any change in partner, manager or supervisory staff assigned to the engagement.

STAFF RETENTION

Cochran Head Vick & Co. P.C.'s Governmental and Not-For-Profit team and staff of professionals have worked together for many years on many engagements. We believe our turnover rate of our staff is better than many other local accounting firms. During the last three (3) fiscal years, the turnover rate at Cochran Head Vick & Co., P.C. has been as follows:

Partners	1 out of 6	Due to retirement
Managers	1 out of 6	
Seniors	2 out of 4	
Staff	5 out of 20	

AFFIRMATIVE ACTION

In recognition of its social, moral and economic obligations to all minority groups, we have for many years followed the policy that there shall be no discrimination with respect to economic opportunity within our Firm. It has been our intent and desire that race, color, religion, age, sex or national origin shall not be a factor in consideration of employment, promotion, transfer, recruitment, rates of pay or other forms of compensation, selection for training, demotion or separation. All decisions in these areas have been made without regard to factors enumerated above. Consequently, you can be assured that we are in compliance with the legal and administrative requirements of the Civil Rights Act of 1964, as amended, by Executive Order Numbers 11246 and 11141.

PROFESSIONAL TRAINING

We have made the commitment to provide the U.S. Government Accountability Office (GAO) required governmental (Yellow Book) continuing professional education to **all** of our audit staff. Consequently, all professionals assigned to this engagement will meet or exceed the GAO training requirements. Each individual professional receives over forty (40) hours of formal continuing education guidance on an annual basis.

- Key members of our Governmental Services Group have been invited to speak on governmental accounting and auditing topics at meetings/conferences at:
  - Missouri Government Finance Officers Association
  - Western Missouri Government Finance Officers Association
  - Kansas Government Finance Officers Association
  - Missouri Association of County Auditors
  - The City of Kansas City, Missouri and organizations it supports

- Our firm has established an annual sixteen (16) to thirty-two (32) hour in-house governmental accounting and auditing course for our professional staff. We also invite our clients, at no charge, to attend these courses. Since the beginning of 2004, we have provided over 275 hours of continuing professional education to our clients.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

As previously noted, our firm has substantial experience in providing professional services to counties and other local governmental entities. The following is a list of governmental entities for which we have provided auditing services:

Client: **City of Harrisonville, Missouri** – Population 10,000

Services: **CAFR**, annual Audits of the basic financial statements, including Single Audits for the years ended December 31, 2017 to present.

Annual Professional Hours: 350

Personnel: Engagement Partner – David L. Cochran, CPA
Engagement Senior Manager – Brian Holst, CPA

Client Contact: Marcella McCoy, Finance Director (816) 380-8920

Client: **City of Grandview, Missouri** – Population 26,270

Services: **CAFR**, annual Audits of the basic financial statements, (with municipally owned sewer enterprise funds) including Single Audit for the years ended September 30, 2010 to present.

Annual Professional Hours: 320

Personnel: Engagement Partner – David L. Cochran, CPA
Engagement Senior Manager – Brian Holst, CPA

Client Contact: Cemal Gungor, City Administrator (816) 316-4845

Client: **City of Sugar Creek, Missouri** – Population 3,345

Services: **CAFR**, annual Audits of the basic financial statements, including Single Audits for the years ended October 31, 2001 to present.

Annual Professional Hours: 240

Personnel: Engagement Partner – David L. Cochran, CPA
Engagement Senior Manager – Michael Keenan, CPA

Client Contact: Linda Martinovich, Finance Officer (816) 225-2850

Client:	**City of Monett, Missouri** – Population 9,000
Services:	Audits of the basic financial statements, including Single Audit for the years ended March 31, 2017 to present.
Annual Professional Hours:	200
Personnel:	Engagement Partner – David L. Cochran, CPA Engagement Senior Manager – Michael Keenan, CPA
Client Contact:	Dennis Pyle, City Administrator - (417) 235-3355

Client:	**The Police Department of Kansas City, Missouri**
Services:	Audit of financial statements and Single Audit for the years ended April 31, 2008 to present.
Annual Professional Hours:	600
Personnel:	Engagement Partner – David L. Cochran, CPA Engagement Manager – Michael Keenan, CPA
Client Contact:	Margaret Harman, Accounting Supervisor (816) 234-5354

AUDIT PHILOSOPHY AND APPROACH

AUDIT PHILOSOPHY AND APPROACH

Firm Philosophy

Our philosophy in providing audit services is one which has at its core the ultimate purpose of providing parties who place reliance on audit services with reports and financial statements prepared in the highest of professional and ethical standards, and presented in accordance with the technical standards of the accounting and auditing profession and in compliance with laws and regulations. To that end, the following goals have been established:

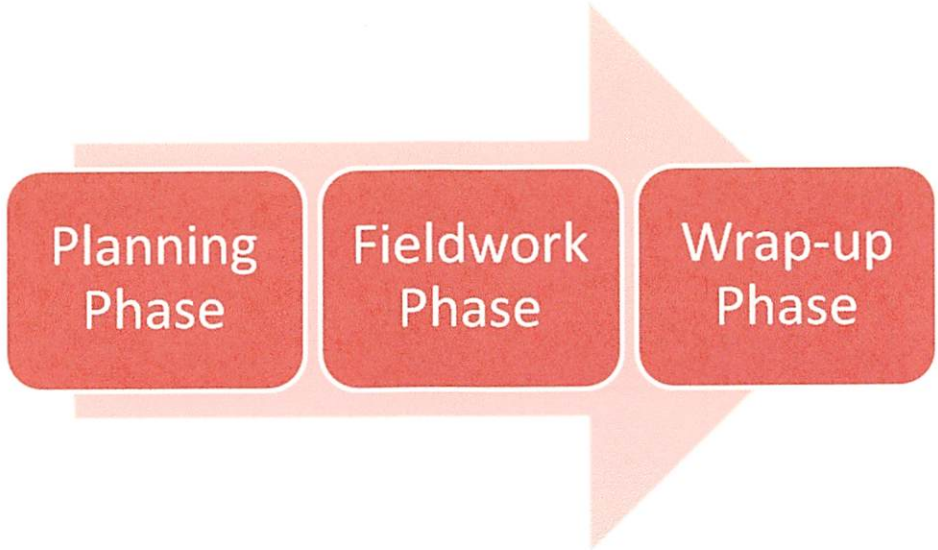
- To keep, of utmost importance and concern, the interest of those parties who place reliance on the audit report.
- To provide our clients with the highest quality of services at reasonable rates.
- To provide timely service.
- The Firm's partner in charge will always be available to review progress on any engagement and to consult with the client on the status of work.
- To, at all times, maintain the highest ethical and technical standards that have been established by the accounting profession.

The Firm's philosophy concerning retention of staff places emphasis on the following areas:

- To strive to employ and retain quality personnel by the creation of an enjoyable everyday work environment, keeping our employees' interest and career goals near the top of our personnel policies.
- To provide all personnel the opportunity for personal growth and achievement.

Audit Approach

The audits of the financial statements will be performed in phases. The first phase is planning, including staff assignments as well as transition planning. The second phase is the fieldwork audit. The final phase is the wrap-up that will result in the issuance of our report on your financial statements.



SPECIFIC AUDIT APPROACH

The firm has developed an audit risk model to enable us to perform effective and efficient audits. This model focuses on the significant and high risk aspects of an entity such as yours, and eliminates the typical inefficient tendencies to spend significant time examining transactions that have little or no importance to the financial statements as a whole.

Phase One – Planning Phase

In the planning phase, we gain an understanding of your operations, evaluate the reliability of your internal controls, and identify any issues that may have audit significance. This phase includes reviewing the internal controls and risk assessment, including computer programs and computer technology security. Upon review of the system, the following additional planning procedures will be performed as required by all the Statements on Auditing Standards issued by the American Institute of Certified Public Accountants:

- Document understanding of the external environment
- Document understanding of the internal environment
- Assess the control structure
- Identify potential accounting, auditing and reporting problems
- Estimate likelihood of material misstatement and establish benchmark for planning materiality
- Perform preliminary analytical review procedures
- Identify the accounting systems to be documented and evaluated
- Assess control risk
- Perform tests of controls
- Finalize audit approach
- Conduct planning meetings with the City Manager and Director of Finance
- Coordinate timing of the audit effort
- Schedule and conduct weekly status meetings with the City's Director of Finance and other appropriate City staff
- Discuss client assistance with the City Manager and Director of Finance
- Finalize time budget, staff plan, and work schedules

Phase Two – Fieldwork Phase

The testing phase of the audit encompasses both tests of controls and substantive tests.

- **Tests of Controls** - Test compliance with established control procedures by ascertaining that the significant strengths within each system are functioning as described. Particular attention is placed on controls over the processing of information related to the major areas of audit concern. Also test for compliance with applicable laws, regulations and governmental policies.

- **Substantive Tests** - These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system, which appears on the financial statements. The extent of our detailed substantive work will be governed by the results of our tests of controls.

Phase Three – Wrap-up Phase

The wrap-up phase includes overall review and evaluation of audit results. This consists primarily of:

- Review for contingencies
- Review for subsequent events
- Evaluate overall audit results
- Evaluate overall reasonableness of the financial statements (analytical procedures)
- Issue audit reports
- Issue and submit our management letter reporting on internal control, any management weaknesses observed, and legal compliance with responses by the affected department heads.
- Meet and report to the City Manager and Finance Director and other appropriate City Officials to review and clarify the City's financial statements before final presentation to the Mayor and City Council.
- The audit documentation for this engagement is the property of CHV and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a Cognizant or Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CHV personnel.

PROJECT MANAGEMENT APPROACH AND SUPERVISION

The engagement senior performs review of the audit sections performed by the engagement audit staff as the work is performed.

The engagement manager reviews all areas completed by engagement senior, and reviews predetermined areas of audit risk.

As the audit progresses, the engagement manager and senior will provide the City staff with weekly status reports to clarify progress on completion of the audit. Also, we request weekly meetings with the Director of Finance, Mr. Cochran and/or Mr. Keenan, and appropriate City staff to resolve technical issues and to monitor audit performance and compliance. During the final week of fieldwork the both the engagement partner and the concurring review partner will perform a detailed analysis and review of the financial statements, footnote disclosures and in-relation-to reports.

Draft copies of the basic financial statements, management letter, Single Audit report, and compliance reports will be provided to Management during the final week of fieldwork.

Before issuance of our final reports, our administrative staff will review the report for clarity, grammar and readability.

SPECIFIC REQUIREMENTS OF THE ENGAGEMENT

In response to the specific requirements of the engagement, please note the following:

a. & b. Proposed segmentation of the engagement and level of staff and number of hours assigned to each proposed segment of the engagement.

Audit of the City of Joplin, Missouri
Passenger Facility Charge and Police and Fire Pension Plan

	Staffing				Estimated Hours		
	Partner	Manager	Supervisory	Staff	Interim	Final	Total
Preliminary planning, analytical review, general procedures & administration	X	X	X	X	28	28	56
Systems evaluation including documentation and testing of the internal control structure and assessing control risk.	X	X	X	X	25	25	50
Development of tailored audit procedures	X	X	X	X	20	10	30
Substantive audit procedures		X	X	X	24	320	344
Single Audit of up to two (2) major programs	X	X	X	X	15	40	55
Financial reporting and management letter	X	X	X	X	15	50	65
Total Hours	55	105	150	290	127	473	600

c. List of schedules, statements and documentation required to perform the audit.

We will provide the City a detailed audit plan and a list of all schedules to be prepared by the City.

d. Client prepared schedules and City staff support.

Our firm is committed to the accounting profession's definition of independence which means that an auditor should not make management decisions or audit their own work. To that end, our proposal is based on the premise that City staff will prepare, when requested, supporting schedules and/or analyses for significant financial accounts or disclosures. Further, should questions arise about the application of significant accounting policies or their application, we would request the City to make clear the City's position on such issues and provide support for such a position.

e. Sample size and the extent to which statistical sampling is to be used in the engagement.

We intend to utilize a method of "probability proportional to size" statistical sampling as it relates to the financial aspects of the audit. We anticipate using statistical sampling in the area of payroll, expenditures and revenue.

f. Extent of use of EDP Software in the engagement.

We intend to utilize the City's EDP information system for testing of transactions, compliance, and analysis of transactions. We will evaluate the EDP system for internal controls, security and integrity. We will request that items such as the minutes, bond documents, procedures and policies be given to us in electronic media, whenever possible.

g. Approach to be taken to gain and document an understanding of the City's internal control structure.

The engagement will begin by acquiring the necessary understanding of the environment in which the City operates. This understanding will be accomplished by conducting interviews with management of the City on and reviewing:

- Prior year audit workpapers;
- Capital and operating budgets;
- Long-range plans;
- Financial systems;
- Legislative and applicable statutes;
- Recent financial statements;
- Organizational structure;
- Prior management letters; and
- In depth evaluation of the internal controls and risk assessment in accordance with all the Statements on Auditing Standards issued by the American Institute of Certified Public Accountants.

h. Approach to be taken in determining laws and regulations that will be subject to audit test work.

Both generally accepted auditing standards and *Government Auditing Standards* require that the auditor test compliance with laws and regulations that could have a material effect on the financial statements of the City as a whole and/or on the individual major Federal financial assistance programs.

The most critical step in the compliance audit is the development of an audit plan, which will accomplish the audit objectives for compliance with laws and regulations. Planning is normally the most overlooked aspect of the compliance audit. From identifying the basic strategy for the compliance audit to reporting the results of the compliance audit, the auditor is challenged to design an audit that addresses the applicable requirements and allows the auditor to report in accordance with standards.

Generally, we will be able to identify the laws and regulations that must be tested by:

- Inquiry of management personnel knowledgeable of the pertinent laws and regulations.
- Review of agreements or other grant documents.
- Review of the Single Audit Compliance Supplement.
- Review of the most recent state legislative changes.

j. Approach to be taken in drawing samples for purposes of tests of compliance.

Sampling will be necessary when performing compliance tests of the various Federal programs of the government. Because a significant element of compliance auditing is the testing of transactions for the specific allowability or eligibility of the transaction, sampling will be the most efficient approach.

The testing of control procedures in conjunction with the compliance tests dictates that the sample size should be related to the test of controls sampling plan. As previously discussed, we will utilize a method of "probability proportional to size" method in drawing the specific samples.

TIMING

We would begin our planning of the audits immediately upon notification of being awarded the contract.

Tentative timetable for the audit of the City of Joplin, Missouri:

Phase One – Planning Phase

- Pre-audit/entrance conference will be held and Interim work will performed in December 2018.

- Detailed audit plan and list of client prepared schedules will be provided on or before December 1, 2018.

Phase Two – Fieldwork Phase

- Final fieldwork will begin on approximately January 28, 2019, at a time convenient to the City, and will be completed on or before February 25, 2019. In addition, audit conferences will be held weekly with appropriate City staff to update progress on the engagement and resolve technical issues that may arise.

- Draft reports, including the single audit and recommendations to management, will be prepared and submitted for review by the City Manager and Director of Finance no later than March 1, 2019.

Phase Three – Wrap-up Phase

- Final reports and management letter will be delivered to the Director of Finance no later than April 15, 2019. Audit presentation to the City Council.

APPENDIX A

ADDITIONAL RELEVANT INFORMATION

WHY YOU SHOULD SELECT OUR FIRM TO BE YOUR AUDITOR

Why we are Different

Our firm's mission is to be a solution for clients and to provide reliable and professional services, the continuity of an experienced engagement team, personal attention from partners and managers, and a fast response time. **We believe combining our knowledge and experience in providing services to governmental entities will provide you with a value unmatched by any other firm.**

We believe there is not another firm in our area similar to **CHV**. We have over a forty (40) year history providing services to governmental clients in Missouri and Missouri. We are a local, hands-on firm that provides national-level skill and resources at a substantial saving to our clients on a comparative basis.

- **Communication Process**
  Typically during the course of the audit we have weekly meetings with members of your financial management team. These meetings establish a framework for a simple and rapid resolution of potential issues. **By identifying and resolving audit issues on a continuing basis, we help address issues before they develop into problems or "surprises" to management.**

- **Use of Technology in the Audit**
  Our audit process incorporates automated audit tools and workpapers to provide clients with timely information that is effective and efficient. Our risk-based audit methodology guides and tools assist us to identify inherent risks and control strengths.

  We maintain a library and have access to online reference materials provided by BDO Alliance USA, the American Institute of Certified Public Accountants and other professional and regulatory bodies.

- **Due Dates**
  We will meet the requested due dates. In the event that unexpected or unusual circumstances arise that might prevent us from meeting the due dates, we would discuss this with you at the time.

- **Continued Dialogue and Assistance**
  Your financial management and administrative personnel will have an opportunity for a continuous, year-round dialogue with our staff and specialists. It is our practice not to bill our clients for telephone consultation unless substantial research time is required. Fees for consultation requiring visits to client offices or substantial research would be agreed upon in advance, and at the same rates established in the schedule of fees.

- **Flexible Approach**
  The audit process does not have to be a stressful and time consuming process. We understand that you probably would rather not interrupt your daily activities to deal with auditors.

➢ Flexible Approach (Continued)

By planning and preparing we can help the audit process move efficiently and smoothly. There are several items you can focus on to help move the audit process along and help us get in and out without any disturbances.

In fact, with your and our planning, preparation, and today's technology, we are able to approach our audits in several ways:

1) Spend most of the audit time at your office and the remainder at our office, or
2) Spend a little of the audit time at your office and the remainder of time at our office.
3) Do our best with your help, to communicate what we need from you as auditors and when we need it. Then reach a reasonable approach to achieve this most important part of a smooth and timely audit.

Our office distance to the City of Joplin, Missouri should not be a factor. With today's technology and with your use of our secure client portals, we each can work remotely to achieve results. We can and will be at your office as often as you wish.

If selected to be your auditor we will discuss with you the approach you would like us to take.

We will do everything we possibly can to make your audit process a smooth one.

We look forward to being selected as your auditor.

MEMBERSHIPS THAT ENHANCE OUR GOVERNMENTAL PRACTICE

BDO ALLIANCE USA

Independent Member of the BDO Alliance USA

CHV has been an independent member of the BDO ALLIANCE USA since 2006. BDO ALLIANCE USA is a nationwide association of independently owned local and regional accounting and consulting firms sharing a dedication to exemplary client service.

As a member firm, the BDO Alliance USA allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our geographical coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries
- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state-of-the-art, customized computer systems
- Provide our clients with key business contacts throughout the US

As a member we are able to access a level of expertise in specialties, vast resources, and technical expertise which are usually available only from large national and international CPA firms.

BDO USA, LLP is the seventh largest professional CPA firm in the United States. BDO USA, LLP is the U.S. Member Firm of BDO International, the fifth largest accounting and consulting network in the world. Established in 1910 BDO USA, LLP provides assurance, tax, financial advisory and consulting services to private and publicly traded businesses. For over 100 years, BDO has provided quality service and leadership through the active involvement of its most experienced and committed professionals.

BDO USA, LLP serves clients, including governmental and not-for-profit entities, through 60 offices and more than 400 independent alliance firm locations nationwide. As an independent member firm of BDO International, BDO USA, LLP serves clients by leveraging a global distribution network of resources comprised of nearly 1,401 member firm offices in 158 countries.

Our relationship with BDO and the other alliance firms is similar in some respects with that of a single large firm. We both receive assistance from and provide assistance to the BDO offices and the alliance firms. This assistance most often takes the form of providing services such as assistance in audit and related work and the sharing of research information about many areas of our respective practices. However, we are totally independent of BDO USA, LLP. There is no common ownership or control.



AICPA Governmental Audit Quality Center

CHV is a member of the **American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center**. To meet the requirements of membership, CHV must demonstrate yearly that our quality control standards, specific to our governmental audit practice, complies with the applicable professional standards and other Center membership requirements. As a member we are provided with best practices, guidelines, and tools that we need to perform quality audits and better serve our not-for-profit and governmental clients. We have been a member since 2005.



AICPA Employee Benefit Plan Audit Quality Center

CHV is a member of the **American Institute of Certified Public Accountants' (AICPA) Employee Benefit Plan Audit Quality Center**. To meet the requirements of membership, CHV must demonstrate yearly that our quality control standards, specific to our employee benefit plan audit practice, complies with the applicable professional standards and other Center membership requirements. Employee benefit plan audits include pension, health and welfare, and 401(k) plans subject to the Employee Retirement Income Security Act (ERISA) under the regulatory authority of the U.S. Department of Labor (DOL). As a member we are provided with the best and up to date practices, guidelines, and tools that are available to perform quality benefit plan audits and better serve our clients. We have been a member since 2004.

SPECIALIZED GOVERNMENTAL SERVICES

Our services have become widely diversified as the needs of our clients have expanded. While the primary focus of this proposal is governmental auditing services, we believe it is important to you that we have the ability to provide you with ideas and value in multiple aspects specific to governmental entities.

The following is a representative summary of governmental services provided by our specialists:

- **Full scope financial audits**
- **Assistance in preparation of comprehensive annual financial reports (CAFR's) which meet the criteria of the Certificate of Achievement for Excellence in Financial Reporting program of the GFOA**
- **Assistance in the implementation of new GASB pronouncements**
- **Compliance and financial audits under the provisions of the Uniform Guidance - Single Audits**
- **Assistance in the set-up of the financial reporting of P3 arrangements**
- **Assistance in the review and monitoring of subrecipients for compliance with federal regulators and grant requirements**
- **Limited scope financial audits**
- **Assistance in the preparation and review of official bond offering statements**
- **Assistance with strategic planning**
- **Reviews of internal control systems**
- **Special investigations involving misuse of public funds**
- **Operations reviews to improve economy and efficiency**
- **Assistance in preparation of legal budgets, which comply with the applicable provisions of the state statutes**
- **Review of cash investment policies**
- **Review of accounting policies and procedures**
- **Review of personnel policies and procedures**
- **Review of travel and entertainment policies**
- **Review of specified transactions**
- **Reorganization and consolidation of departments and functions within governmental entities**
- **Assistance in vendor selection of computer hardware and software**
- **Other agreed-upon procedures**

As you can readily see, our firm has the expertise, experience and resources to provide a full range of services to the City, as well as the knowledge of governmental accounting principles practiced throughout the United States.

APPENDIX B

RESUMES

AND

CONTINUING PROFESSIONAL EDUCATION



MICHAEL D. KEENAN, CPA
Acting Engagement Partner
Cochran Head Vick & Co., P.C.

Michael D. Keenan, CPA, will serve as the Acting Engagement Partner. Mr. Keenan graduated from the University of North Carolina, Asheville in 1990 with a B.S. in Accounting. He has worked in public accounting since 1990 and is licensed as a Certified Public Accountant in the States of Missouri, Kansas, and North Carolina. **He is a member of the Government Finance Officers Association Special Review Committee**, the Eastern Kansas Government Finance Officers Association and the Government Finance Officers Association of Missouri.

Cross-section of Professional Experience

- Audit of Buchanan County, Missouri
- Audit of Cass County, Missouri
- Audit of Clay County, Missouri
- Audit of the City of Independence, Missouri
- Audit of the City of Joplin, Missouri
- Audit of the City of Monett, Missouri
- Audit of the City of St. Joseph, Missouri
- Audit of the City of Branson, Missouri
- Audit of the City of Blue Springs, Missouri
- Audit of the City of Gladstone, Missouri
- Audit of The Police Department of Kansas City, Missouri
- Controllership Services – Economic Development Corporation of Kansas City, Missouri and the Tax Increment Financing Commission
- Audit of Mid-Continent Public Library
- Audit of the City of Lenexa, Kansas
- Audit of Kansas City, Kansas
- Audit of Merriam, Kansas
- Audit of Shawnee, Kansas
- Audit of the City of Leawood, Kansas
- Audit of Shawnee County, Kansas
- Audit of Wyandotte County, Kansas
- Audit of Unified Government of Wyandotte County/Kansas City, Kansas
- Audit of Leavenworth County, Kansas
- Audit of the Kansas Lottery Commission

MICHAEL D. KEENAN, CPA
Acting Engagement Partner
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	47	29	53
*GAS total:	43	25	40

List of Classes: Michael D. Keenan, CPA

2015
Missouri GFOA OMB Uniform Guidance - Presenter
GASB Pensions: Are You Ready for June 30, 2015 Audit Implementation?
Ethical Obligations of CPAs
Internal Control and Fraud in Governmental and Nonprofit Entities
Government Financial Reporting
Single Audits of Governmental Entities

2016
Annual Governmental GAAP Update
GASB 34: Basic Financial Statements for State and Local Governments
Audits of State and Local Governments
Ethics for Missouri CPA's – Part I
Ethics for Missouri CPA's – Part II

2017
2017 GAQC Annual Update Webcast
Governmental Financial Reporting
GAO Standards: Yellow Book
Internal Control Over Governmental Financial Reporting
Ethics: General Standards and Acts Discreditable
Single Audits of Governmental and Nonprofit Entities
Not-for-Profit Accounting and Reporting Made Simple
Yellow Book and Single Audit Deficiencies

*CPE = Continuing Professional Education
*GAS = Government Auditing Standards



DAVID COCHRAN, CPA
Engagement Partner Pro Tem
Cochran Head Vick & Co., P.C.

David L. Cochran, CPA, serves as CHV's Engagement Partner Pro Tem. Mr. Cochran has over forty (40) years of experience in public accounting with primary emphasis in auditing governmental and not-for-profit entities. Mr. Cochran is a graduate of the University of Oklahoma with a Bachelor of Business Administration Degree. Mr. Cochran is a licensed Certified Public Accountant in the states of Missouri and Kansas. Mr. Cochran is a member of the American Institute of Certified Public Accountants, both the Missouri and Kansas Societies of Certified Public Accountants, and Western Missouri GFOA and the Eastern Kansas Chapter of the GFOA.

Cross-section of Professional Experience

- Audits of Buchanan County, Missouri; Cass County, Missouri; Clay County, Missouri; Platte County, Missouri; Wyandotte County, Kansas; Unified Government of Wyandotte County/Kansas City, Kansas; Leavenworth County, Kansas; Johnson County, Kansas; and Shawnee County, Kansas
- Audits of the Cities of Independence, Branson, Blue Springs, Gladstone, Grandview, Joplin, Lexington, Liberty, Maryville, Monett, St. Joseph, Sugar Creek, and Warsaw in Missouri
- Audits of the Cities of Edwardsville, Fairway, Leawood, Lenexa, Merriam, Olathe, and Shawnee in Kansas
- Audits of Cornerstones of Care, Gillis Center, Spofford, Spofford Foundation, Ozanam, Ozanam Foundation, Marillac Center, Marillac Foundation, and Healthy Families Counseling and Support
- Audit of the University of Kansas Center for Research, Inc.
- Audit of Northland Cathedral Assembly of God, Inc.
- Audit of The Police Department of Kansas City, Missouri
- Audit of the Central Missouri State University Foundation, Inc.
- Audit of the Economic Development Corporation of Kansas City, Missouri
- Audit of Mid-America Regional Council
- Audit of Mid Continent Public Library; Kansas City, Missouri Public Library; St. Joseph Public Library; and Trails Regional Public Library
- Audit of the Kansas Public Employees Retirement System
- Audits of the Missouri Lottery Commission and the Kansas Lottery Commission
- Audits of IBEW Local #124 Benefit Plans, Painters District Council No. 3 Benefit Plans, Mo-Kan Iron Workers Benefit Plans, Mo-Kan Teamsters Benefit Plans, and Operating Engineers 101 Benefit Plans
- Audit of the Kansas City Area Transportation Authority and the Salaried Employees Retirement Plan
- Audit of Oklahoma City University; Shawnee Mission, Kansas USD No. 512; Kansas City, Kansas USD No. 500
- Gold Medal winner for highest score on CPA exam – Oklahoma
- Former President of Metro Chapter of CPA's and Former Board Member of Kansas Society of CPA's
- Former Chairman Central States Conference of CPA's

DAVID L. COCHRAN, CPA
Engagement Partner Pro Tem
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	51	47	46
*GAS total:	37	25	42

2015
Missouri GFOA OMB Uniform Guidance – Presenter
Tangible Property Regulations, ACA Update and Ultra Tax Update
EBPAQC Designated Partner 2015 Audit Planning
Governmental Financial Reporting
Ethical Obligations of CPAs
Single Audits of Governmental Entities
Internal Control and Fraud in Government and Nonprofit Entities

2016
EBPAQC Designated Partner 2016 Audit Planning
2016 GAQC Annual Update
Audits of 401(k) Plans
Audits of State and Local Governments
Ethics for Kansas CPA's
Ethics for Missouri CPA's
Yellow Book and Single Audit Deficiencies
GASB Statement No. 54 Fund Balance Reporting and Governmental Fund
2016 Tax Update

2017
EBPAQC Partners 2017 Audit Planning
2017 GAQC Annual Update
Ethics General Standards
Audits of State, Local Governments and Not for Profits
Governmental Financial Reporting
Single Audits
Yellow Book & Single Audit Deficiencies
Accounting of Governmental Entities
Trends in Governmental Accounting
Annual Governmental GAAP Update

*CPE = Continuing Professional Education
*GAS = Government Auditing Standards



Denny L. Hoskins, CPA
Review Principal
Cochran Head Vick & Co., P.C.

Denny L. Hoskins, CPA, serves as CHV's Review Principal in charge of CHV's Mid-Missouri offices. Mr. Hoskins has over eighteen (18) years of experience in public accounting with primary emphasis in auditing not-for-profit and governmental entities (including A-133 Single Audits). Mr. Hoskins is a graduate of the University of Central Missouri with a Bachelor of Science in Business Administration Degree in Accounting. Mr. Hoskins is licensed in Missouri and Kansas and is a member of the American Institute of CPA's, the Missouri Society of CPA's and the Sedalia Chamber of Commerce.

Cross-section of Professional Experience

- Audit of Johnson County, Missouri United Way
- Audit of West Central Missouri Independent Living Solutions (WILS)
- Audit of West Central Missouri Community Action Agency, Hawthorn Estates, Walnut Estates, Antioch Hills Housing, and St. Clair County Public Housing Authority (Section 8)
- Audit of Henry County Health Center
- Audit of Hilty Quarries
- Audit of Henry County Library
- Henry County Public Water Supply District #4
- City of Lexington, Missouri

Awards/Professional Organizations/Community Activities

- American Institute of Certified Public Accountants
- Current Missouri State Senator (District 021)
- Former Missouri State Representative (District 054) – Speaker Pro Tem
- Missouri Chamber of Commerce – 2012 Spirit of Enterprise Award
- Missouri Veterans of Foreign Wars (VFW) Legislator of the Year - 2014
- Missouri American Legion State Representative of the Year – 2014
- Missouri Association of Veterans Organizations Representative of the Year – 2014
- Missouri Elks Association State Legislator of the Year – 2010
- Missouri Veterans Commission – Current Commissioner
- Missouri Society of Certified Public Accountants
- Chamber of Commerce – Sedalia, Warrensburg, Holden, Marshall
- Speaker at the 2016 Annual Missouri CPA Governmental Conference – Legislative Update

Denny L. Hoskins, CPA
Review Principal
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	26	67.5	54
*GAS total:	16	19	33

List of Classes: Denny L. Hoskins, CPA

2015
MO Society of CPA's Governmental Auditing Conference – Presenter
CPA's in Trouble – Ethical Considerations
OMB Single Audit Guidance
Avoiding Identity Theft by Public Employees
2015 Tax Update

2016
Governmental A & A Update
Yellow Book & Single Audit Deficiencies
The Effects of GAO's Focus on Auditors' Independence
BDO Alliance Conference
OMB Single Audit Guidance
Ethics for Kansas CPA's
Audits of 401(k) Plans
2016 Federal Tax Update and Tax Season Procedures
Auditing Employee Benefit Plans

2017
Governmental A&A Update
2017 Federal Tax Update
Leadership Institute
Yellowbook and Single Audits
Audit Documentation & Workpapers
Government Accounting Principles
GAO Standards
Employee Benefit Plans
GAAS Guide- Audit Programs

*CPE = Continuing Professional Education
*GAS = Government Auditing Standards



BRIAN HOLST, CPA
Engagement Senior Manager
Cochran Head Vick & Co., P.C.

Brian Holst, CPA serves as a CHV Engagement Senior Manager. Mr. Holst is licensed to practice in Missouri and Kansas. Mr. Holst has over ten (10) years of experience in public accounting with a primary emphasis in auditing governmental and not-for-profit entities and employee benefit plans. Mr. Holst graduated in 2007 with a Masters of Professional Accountancy and B.S. Degrees in Computer Science and Accountancy from the University of Missouri, Columbia.

Cross-section of Professional Experience

- Audit of Buchanan County, Missouri
- Audit of Cass County, Missouri
- Audit of Shawnee County, Kansas
- Audit of the City of Blue Springs, Missouri
- Audit of the City of Sugar Creek, Missouri
- Audit of the City of Joplin, Missouri
- Audit of the City of Grandview, Missouri
- Audit of the Economic Development Corporation of Kansas City, Missouri
- Audit of Land Trust of Jackson County, Missouri
- Audit of the Kansas Lottery
- Audit of Cornerstones of Care, Spofford, Spofford Foundation, Marillac Center, Marillac Foundation, Ozanam and Ozanam Foundation
- Audit of West Central Missouri Community Action Agency and related HUD 202 Projects
- Audit of Midland Empire Resources for Independent Living, Inc
- Audit of Assistance League of Kansas City
- Audit of Progressive Community Services
- Audit of The Maples Housing Corporation
- Audit of Keystone Place Housing Corporation
- Audit of the Mid-Continent Public Library
- Audit of the University of Kansas Center for Research, Inc.
- **Member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program**
- **AICPA Single Audit Certificate**

BRIAN HOLST, CPA
Engagement Senior Manager
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	62	63	42
*GAS total:	62	26.5	20

2015
Missouri GFOA OMB Uniform Guidance - Presenter
Ethical Obligations of CPA's 2015
Single Audits of Governmental Entities
Trends in Governmental Entities
Internal Control Over Governmental Financial Reporting
History of the Single Audit and Reform
Internal Control and Fraud in Governmental and Nonprofit Entities
Governmental Financial Reporting

2016
Tax Exempt Organizations From Start to Finish
Applying the Uniform Guidance for Federal Awards in Your Single Audits
Form 990 Preparation – Core Form: Not-for-Profit Tax Compliance
Risk Assessment: Not-for-Profit Governance and Assurance
Ethics for Kansas CPA's
2016 FASB Updates to Revenue Recognition
Yellow Book and Single Audit Deficiencies
GASB Statement No. 54: Fund Balance Reporting and Governmental Fund
Auditing Update 2016
Applying the COSO Enterprise Risk Management Framework: Not-for-Profit Governance and Assurance
Statement of Activities: Not-for-Profit Financial Reporting
Unrelated Business Income Tax (UBIT) Case Studies: Not-for-Profit Tax Compliance
Interpreting and Analyzing Financial Statements: Not-for-Profit Financial Reporting
Employee Benefit Plans II: Auditing Considerations
Aligning Mission and Strategy: Not-for-Profit Governance
Budgeting Considerations: Not-for-Profit Governance
Ethical Issues: Not-for-Profit Governance
Preparing Consolidated Financial Statements: Not-for-Profit Financial Reporting

2017
Advanced Topics in a Single Audit
2017 Accounting Update
2017 Auditing Update
Internal Control and Fraud in Governmental and Nonprofit Entities
Annual Governmental GAAP Update
Ethics for CPAs

*CPE = Continuing Professional Education
*GAS = Government Auditing Standard



CLINT RICHARDSON, CPA
Senior Associate
Cochran Head Vick & Co., P.C.

Clint Richardson, CPA serves as a Senior Associate. Mr. Richardson has four (4) years of experience in public accounting and is licensed to practice in Missouri and Kansas. His public accounting experience has primarily been in auditing governmental and not-for-profit entities (including Single Audits). He graduated in May of 2012 with a Bachelor of Science in Accounting and in 2013 received his Masters of Business Administration, both from Northwest Missouri State University.

Cross-section of Professional Experience

- Audit of Buchanan County, Missouri
- Audit of Cass County, Missouri
- Audit of City of Grandview, Missouri
- Audit of City of Joplin, Missouri
- Audit of the City of Monett, Missouri
- Audit of City of St. Joseph, Missouri
- Audit of St. Joseph Public Library
- Audit of the St. Joseph Museums, Inc.
- Audit of St. Joseph Regional Port Authority
- Audit of Midland Empire Resources
- Mid-Continent Public Library
- Audit of Cornerstones of Care, Spofford, Spofford Foundation, Marillac Center, Marillac Foundation, Ozanam and Ozanam Foundation
- Audit of Progressive Community Services
- Audit of The Maples Housing Corporation
- Audit of Keystone Place Housing Corporation
- Audit of Northland Cathedral Assembly of God
- Audit of Midwest Foster Care and Adoption Association, Inc.
- Audit of West Central Missouri Community Action Agency and related HUD 202 Projects
- Audit of various employee pension and profit sharing plans

CLINT RICHARDSON, CPA
Senior Associate
Cochran Head Vick & Co., P.C.

Continuing Education-

	2015	2016	2017
*CPE total:	57	40	41
*GAS total:	53	36	25

List of Classes: Clint Richardson, CPA

2015
History of Single Audit & Reform
Internal Control and Fraud in Governmental and Nonprofit Entities
Governmental Financial Reporting
Internal Control over Governmental Financial Reporting
Trends in Governmental Accounting
Single Audits of Governmental Entities
Ethical Obligations of CPAs

2016
Audits of State and Local Governments
Ethics for Missouri CPA's
Ethics for Kansas CPA's
Trends in Governmental Accounting
Audits of States, Local Governments and Non-Profit Organizations
GASB Statement No. 54: Fund Balance Reporting and Governmental Funds
GASB 34: Basic Financial Statements for State and Local Governments

2017
Governmental Financial Reporting
Single Audit Under the Uniform Guidance
2017 Accounting Updates
2017 Auditing Updates
Trends in Governmental Accounting
Accounting for Governmental Assets and Liabilities
Financial Statement Disclosure – Common Issues

*CPE = Continuing Professional Education
*GAS = Government Auditing Standards