PULASKI COUNTY HEALTH CENTER

REQUEST FOR PROPOSAL

FINANCIAL REVIEW AND AUDITING SERVICES

Issue Date: September 21, 2026
Proposal Due Date: November 10, 2026

Contract Period: December 1, 2026 – November 30, 2030

The Pulaski County Health Center (PCHC) is requesting proposals from qualified Certified Public Accounting firms to provide professional financial review and auditing services for the agency.

The PCHC maintains its financial records using the accrual basis of accounting. It is the practice of the PCHC to obtain a full financial audit every five years, with a financial review performed during each of the intervening fiscal years. The most recent full financial audit was completed for Fiscal Year 2024 with review also already completed for FY2025.

Under the current schedule, financial review services are anticipated for Fiscal Years 2026, 2027, and 2028, with the next full financial audit anticipated for Fiscal Year 2029. This schedule may be modified as necessary to comply with applicable federal, state, grant, funding, or other regulatory requirements.

SCOPE OF SERVICES

The selected firm will provide professional accounting services appropriate to the engagement for each fiscal year.

For years requiring a financial review, services should include examination and analytical review of the PCHC's financial statements and accounting records in accordance with applicable professional standards. The review should provide limited assurance that no material modifications are necessary for the financial statements to be presented in accordance with the applicable financial reporting framework.

For years requiring a financial audit, the selected firm will conduct an independent audit of the PCHC's financial statements and related records in accordance with GASB GAAP and any other applicable governmental, state, federal, or grant-related requirements.

The scope of work may include, but is not necessarily limited to:

1. Review or audit of financial statements prepared using the accrual basis of accounting.
2. Examination of revenues, expenditures, assets, liabilities, fund balances/net position, and other applicable financial activity.
3. Review and testing of internal accounting controls, as appropriate to the engagement.
4. Review of cash receipts, disbursements, payroll, accounts payable, accounts receivable, and other financial transactions as applicable.

5. Review of grant revenues and expenditures and compliance with applicable grant requirements when required.
6. Identification of material weaknesses, significant deficiencies, accounting concerns, or recommended improvements identified during the engagement.
7. Preparation and presentation of required financial statements, reports, findings, and management recommendations.
8. Consultation with PCHC administration regarding accounting or financial reporting matters identified during the engagement.
9. Presentation of the final report to the Pulaski County Health Center Board of Trustees and/or administration.
10. Completion of the engagement within an agreed-upon timeframe following the close of the applicable fiscal year.

If federal expenditures or other circumstances require additional audit procedures, including a Single Audit or other compliance audit, the firm should identify those requirements and provide separate pricing when applicable.

QUALIFICATIONS

Firms submitting proposals should:

- Be properly licensed and authorized to provide public accounting services in the State of Missouri.
- Have experience performing financial reviews and audits for governmental entities, public health agencies, political subdivisions, nonprofit organizations, or similar organizations.
- Demonstrate knowledge of accrual-basis accounting and applicable governmental accounting and auditing standards.
- Have experience reviewing federal and state grant funding and related compliance requirements.
- Maintain appropriate professional liability insurance.
- Be independent of the Pulaski County Health Center as required by applicable professional standards.
- Provide qualified personnel with sufficient experience to complete the engagement accurately and within the agreed-upon timeframe.

PROPOSAL REQUIREMENTS

Interested firms should submit a proposal containing the following information:

1. **Firm Information** – Name, address, telephone number, email address, and primary contact person.
2. **Firm Qualifications** – Background of the firm and experience providing similar financial review and auditing services.
3. **Key Personnel** – Identification and qualifications of the individuals who would be assigned to the engagement.
4. **Relevant Experience** – Description of experience with local governmental agencies, public health agencies, grant-funded organizations, or similar entities.

5. **References** – At least three references from organizations for which the firm has provided comparable services.
6. **Approach and Timeline** – Description of the firm's proposed approach to completing annual reviews and full financial audits, including anticipated timelines. Annual reviewed or audited financials are due to the State of Missouri Auditor's Office by June 1 of each year.
7. **Fee Proposal** – A detailed fee schedule identifying the proposed cost for each type of engagement.

The proposal should also identify hourly rates or additional fees for services outside the normal scope of the engagement, including any additional federal or state compliance audit requirements.

CONTRACT TERM

The Pulaski County Health Center intends to select a qualified firm capable of providing continuity of financial review and auditing services throughout the anticipated four-year cycle.

The Health Center reserves the right to enter into a multi-year agreement, an annual renewable agreement, or another arrangement determined to be in the best interest of the agency.

Continuation of services in subsequent years may be subject to satisfactory performance, availability of funds, approval by the Board of Trustees, and compliance with applicable procurement requirements.

EVALUATION OF PROPOSALS

Proposals may be evaluated based on factors including:

- Qualifications and professional experience of the firm.
- Experience with governmental and/or public health accounting.
- Experience with federal and state grant requirements.
- Qualifications of personnel assigned to the engagement.
- Proposed approach and ability to meet required timelines.
- References and demonstrated quality of previous work.
- Proposed fees and overall cost.
- Overall value to the Pulaski County Health Center.

The lowest-priced proposal will not necessarily be selected. The Health Center reserves the right to select the proposal determined to provide the best overall value and to be in the best interest of the agency.

QUESTIONS

Questions concerning this Request for Proposal should be directed to:

Pulaski County Health Center
Attn: Deborah Decker
Address: PO Box 473
Waynesville, Missouri 65583
Phone: 573-774-3820
Email: Deborah.Decker@lpha.mo.gov

Questions must be received no later than October 31, 2026.

SUBMISSION OF PROPOSALS

Proposals must be received no later than:

Date: November 10, 2026
Time: 5:00pm

Proposals should be clearly marked:

"Financial Review and Auditing Services Proposal"

Proposals may be submitted to:

Pulaski County Health Center
Attn: Deborah Decker
Address: PO Box 473 / 104 Ashley May Street
Waynesville, Missouri 65583

Electronic proposals may be submitted to Deborah.Decker@lpha.mo.gov.

Late proposals may not be considered.

RESERVATION OF RIGHTS

The Pulaski County Health Center reserves the right to reject any or all proposals, waive informalities or irregularities in proposals, request additional information or clarification from any proposer, negotiate with one or more firms, and accept the proposal determined to be in the best interest of the Health Center.

Issuance of this Request for Proposal does not obligate the Pulaski County Health Center to award a contract or reimburse any firm for costs incurred in preparing or submitting a proposal.

The selected firm will be expected to comply with all applicable federal, state, and local laws, regulations, professional standards, and contractual requirements.

NON-DISCRIMINATION

The selected firm shall comply with all applicable federal and state laws regarding equal employment opportunity and nondiscrimination in the performance of services under any resulting agreement.

PULASKI COUNTY HEALTH CENTER

Authorized by: Deborah Decker

Title: Director

Date: September 21, 2026