

**AUDIT SERVICES**  
**REQUEST FOR PROPOSALS**  
**SYNOPSIS**

The Productive Living Board for St. Louis County Citizens with Developmental Disabilities (PLB) is seeking an organization to conduct an independent audit of its financial records.

**Closing Date:** An electronic copy of the completed proposal must be received no later than **3:00 p.m. CST on Thursday, November 30, 2023.**

**Place Due:** [dkaufmann@plboard.com](mailto:dkaufmann@plboard.com)

**Contact:** Donald J. Kaufmann, Director of Finance & Administration  
Direct Line: (314) 726-6106, extension 117  
[dkaufmann@plboard.com](mailto:dkaufmann@plboard.com)

**Questions:** Technical assistance is limited to answering questions regarding clarification of RFP instructions, definitions, or terms. To submit questions or review responses visit PLB's website at [www.plboard.com](http://www.plboard.com). All phone calls are referred to the website.

**REQUEST FOR PROPOSALS**  
**FOR AUDIT SERVICES**

**I. Background**

The Productive Living Board for St. Louis County Citizens with Developmental Disabilities (PLB) was established in 1979 as a quasi-governmental entity when voters approved a special property tax to fund services for St. Louis County citizens with developmental disabilities. Increased in 1989, the present tax is set at 8.3¢ per \$100 assessed value and generates approximately \$25 million annually for the provision of services and supports to people with developmental disabilities.

PLB does not provide any services directly. Instead, PLB oversees the distribution of funds to 36 local agencies that provide Community and Employment services and supports to approximately 4,600 individuals.

The property tax, which is the primary revenue source, is collected by the St. Louis County Collector of Revenue. The County invests and maintains the funds for PLB. PLB transfers funds as needed for disbursements (twice a month).

PLB's annual process for allocating and distributing funds is (1) Board approval of agency's request for funds; (2) appropriation of funds approved; (3) monthly reimbursement of funds for services provided.

The other main source of revenue is the SB-3 transportation tax (Section 94.645(5) RSMo.). PLB receives this revenue and distributes the funds to agencies providing transportation services to St. Louis County sheltered workshops for individuals with developmental disabilities. The disbursements are made upon approval from the Department of Mental Health, St. Louis Regional Office and Productive Living Board staff.

For additional information about PLB, our most recent audit and annual report are available on our website at [www.plboard.com](http://www.plboard.com).

## II. **Statement of Purpose**

PLB is looking for proposals from Certified Public Accounting firms to conduct an independent annual audit of its financial records. The purpose of the audit is to express an opinion on PLB's financial statements and also to report on the receipt, use and balance of funds received under provisions of Section 94.645(5) RSMo. In addition, as part of the audit, a management letter to the Board of Directors shall be presented regarding internal controls, management efficiencies and any other matters coming to their attention. The proposal shall be for the five fiscal years ending June 30, 2024 through June 30, 2028.

PLB is a component unit of St. Louis County and must comply with the reporting format of the County.

A draft of the audit report must be available for our Administration Committee by the last week of September, with a final draft available for our Board by the second Monday of October. The audit report must be completed no later than the first week of October each year.

## III. **Instruction to Applicants**

A. **Questions:** Technical assistance is limited to answering questions regarding clarification of RFP instructions, definitions, or terms. Submit questions in writing at PLB's website at [www.plboard.com](http://www.plboard.com). All phone calls are referred to the website.

B. **Proposal Content Requirements:** All proposals must be submitted in the following format and include all of the required information.

1. **Applicant Information:** On a cover sheet to the proposal, provide the official name, address, phone number and e-mail of the applicant, as well as the name of the primary contact person and the name of the person authorized to execute the contract.
2. **Project Description/Work Plan:** Provide a comprehensive description of services to be provided, including timelines.
3. **Staff Qualifications:** Identify the key individuals who will have primary responsibility for the PLB audit and include their experience. Include the applicant's experience, knowledge and understanding of not for profit corporations and governmental entities.
4. **References:** Provide a minimum of three references from current clients, complete with personal contacts, phone numbers, and addresses of companies for which the organization has performed similar services. Please include a not for profit or governmental entity if applicable.

5. Organizational Diversity: Describe your organization's activities and commitment to diversity and creating a culture of inclusion.
6. Bid: Provide a "not to exceed" bid for each of the five years.
7. Signature of Responsible Persons: Proposals must be signed by an authorized individual(s) of the applicant organization and include the name, title, address, e-mail, and telephone number of the individual(s) with authority to negotiate and contractually bind the organization.
8. Proposal Guidelines: Proposals must be completed within the guidelines of the RFP. All proposals received will be considered to be in final form. Supplemental information will not be considered after the deadline for submission of proposals unless requested by PLB.
9. An electronic copy of the proposal shall be submitted to:

**Electronic Copy:** [dkaufmann@plboard.com](mailto:dkaufmann@plboard.com)

**Proposals are due no later than 3:00 p.m. CST on  
Thursday, November 30, 2023.**

#### **IV. Review of Proposals**

- A. A review team designated by the Executive Director will evaluate all proposals.
- B. PLB's Administration Committee may request a meeting with those organizations best representing the needs as described in this RFP.
- C. PLB's Administration Committee will forward to the full Board a recommendation regarding which organization should receive the award.
- D. A final decision on this matter is expected to be made no later than March 11, 2024.

E. Proposals will be reviewed by PLB in accordance with the following weighted criteria:

1. Approach to the project description/work plan
2. Level of experience of the individual(s) identified to work on this project
3. Experience with similar projects
4. Responses from references
5. Total proposed cost
6. Diversity activities and commitment

**V. Conflict of Interest**

A. Applicants agree that they or their employees do not currently have, nor will they have, any conflict of interest between themselves, and PLB or PLB-funded agencies. Any perceived or potential conflict of interest must be disclosed in the proposal.

**VI. Contractual Agreement**

A. PLB will enter into appropriate engagement agreements with the selected applicant.

**VII. Rights Reserved to PLB**

A. PLB reserves the right to reject any and all proposals or to waive any irregularities and omissions if, in its judgment, the best interest of PLB will be served.