

RESOLUTION
OF THE CLAY COUNTY COMMISSION
CLAY COUNTY, MISSOURI

ATTEST A TRUE COPY
SHERI CHAPMAN, CLERK
CLAY COUNTY COMMISSION

BY Stacey Trigg
DEPUTY CLERK

2013-84

APPROVE AND AWARD RFP# 19-12
OUTSIDE AUDIT SERVICES FOR FISCAL YEAR 2012 TO
MEARA, WELCH, BROWNE, P.C.
ADMINISTRATOR

BE IT HEREBY RESOLVED BY THE COUNTY COMMISSION OF CLAY COUNTY, MISSOURI THAT, this Commission hereby approve and award RFP# 19-12 with Meara, Welch, Browne, PC, outside audit services, in the amount of \$95,000.00. See attached Request for Commission Action for detail information. The Presiding Commissioner is authorized to sign the attached contract (if applicable) and all documents to facilitate this order.

ADOPTED BY THE COUNTY COMMISSION OF CLAY COUNTY, MISSOURI, THIS 12 DAY OF March, 2013.

Per RSMo. 50.660, I certify the unencumbered cash balance in Fund 100 is \$14,284,905.20 and the unencumbered appropriation in Fund 100 Account 600 Line Item 201 is \$162,000.00 as of the date and time stamp below.

Shirley Emyer Date: 3/12/13 Time: 9:08am
Clay County Auditor

APPROVED AS TO FORM AND LEGALITY:

[Signature]
COUNTY COUNSELOR

ATTEST:

[Signature]
COUNTY CLERK

ABSTAINED

abstain

[Signature]
PRESIDING COMMISSIONER

[Signature]
WESTERN COMMISSIONER

[Signature]
EASTERN COMMISSIONER





REQUEST FOR COMMISSION ACTION

RES # 2013-84 CONSENT REGULAR

Date: 2/28/2013 Department/Office: Administration

Immediate Action Required: No Yes If Yes, reason?

Work Session Date Requested: 3/4/2013 Business Session Date Requested: 3/11/2013

Past Commission Action: Resolution#: 2011-304 Date: 9/26/2011

Budgeted/Funds available in:

Fund Name: General # 100 Dept Name: Administration # 600 Acct Name: Accounting & Consulting Services # 201 Budgeted Amount \$154,000.00 Contract Amount \$95,000.00

Capital Projects Encumbrance Request Form Yes No \$ _____ (attach)

Budget Transfer Needed: \$ _____ (attach)

Within a fund: (blue) Yes No

Between funds: (pink) Yes No

Reappropriation: (gold) Yes No

RFP Yes # 19-12

BID Yes # _____

Prevailing Wage: Yes No

Term & Supply: Yes No

Contract needed: Yes No Legal Review: Yes No

Contract Attached: Yes No Grant Review: Yes No

Public Hearing: Yes No Date: NA Risk Mgmt Review: Yes No

Issue: Approve and award agreement for RFP 19-12, Outside Financial Auditing Services for fiscal year 2012.

Background: Specifications for Outside Financial Auditing Services were reviewed and updated by the Auditor's Office. The Purchasing Department prepared a "Request for Proposal" RFP and sent to approximately (41) potential firms. Five (5) responses were received.

Proposals were evaluated and scored by an evaluation committee. The evaluation committee identified two (2) firms to be interviewed. Interviews were conducted and scored by the evaluation committee. Per the Interview Ranking Score sheet composite it was determined that Meara, Welch, Browne is the highest ranking firm. The Tab Sheet and Interview Ranking Score Sheet Composite are included.

The evaluation criteria for both evaluation phases were based on:

1. Experience/references,
2. Expertise of firm/ personnel,
3. Applicable resources,
4. Project approach and,
5. Cost.

Recommendation/Action needed: Approve and award RFP 19-12, Outside Financial Auditing Services to Meara, Welch, Browne, P.C.

Public/Board/Staff Concerns: Final Audit Report due end of June 2013.

Follow up: None Last Year's Cost: Agreement Cost \$101,250.00

Distribute Attested Copies of Resolution/Agreements to: Auditor, Purchasing and Firm:

Meara, Welch, Browne, P.C. Attn: Steve Browne, Partner 800 West 47th Street, Suite 430 KC, MO 64029

Dean Brookshier
Requestor

Steve Wright
Purchasing/Budget

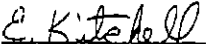

Dean Brookshier
County Administrator

THIS FORM MUST BE COMPLETED AND SUBMITTED ELECTRONICALLY TO THE COUNTY COMMISSION EXECUTIVE ASSISTANT BY 1:30 PM MONDAY PRIOR TO THE NEXT COMMISSION WORK SESSION

RFP 19-12, Outside Financial Auditing Services

Proposer	McGladrey LLP 4801 Main St., Ste. 400 KC, MO 64112-2543	Meara, Welch, Browne 800 W. 47th St., Ste. 430 KC, MO 64112-1246	Cochran Head Vick & Co., P.C. 1251 NW Briarcliff Prkwy., Ste. 125 KC, MO 64116	HSMC Orizon, LLC. 3550 NE Ralph Powell Rd., Lee's Summit, MO 64086	Allen Gibbs & Houlik, L.C. 301 N. Main, Ste. 1700 Wichita, KS 67202-4868
2013	\$83,000.00	\$95,000.00	\$59,750.00*	\$104,280.00	\$76,000.00
2014	\$86,000.00	\$97,000.00	\$61,500.00*	\$104,280.00	Fees by utilizing CPI-U
2015	\$89,000.00	\$98,900.00	\$63,400.00*	\$104,280.00	Fees by utilizing CPI-U
2016	\$92,500.00	\$100,900.00	\$65,300.00*	\$107,410.00	Fees by utilizing CPI-U
2017	\$96,000.00	\$102,900.00	\$67,250.00*	\$107,410.00	Fees by utilizing CPI-U
	See Notes in response	See Notes in response	See Notes in response	See Notes in response	See Notes in response

RFP 19-12, Outside Financial Auditing Services was Publicly read and recorded on January 31, 2013 at 2:00 PM

By:

 Announcer

 Recorder

Project : Outside Financial Auditing Services
RFP: 19-12
Interview Ranking Scorsheet Composite

All scoring must be assigned only per the below tables.

	40 Point Questions	20 Point Questions	10 Point Questions	Points per Criteria	Number of Committee Members	Maximum Points	FIRM McGladrey LLP 4801 Main St., Ste. 400 KC, MO 64112-2543	FIRM Meara, Welch, Browne 800 W. 47th St., Ste. 430 KC, MO 64112-1246
Outstanding	35- 40	17 - 20	9 - 10					
Exceeds Acceptable	19 - 24	13 - 16	7 - 8					
Acceptable	13 - 18	9 - 12	5 - 6					
Marginal	0 - 12	0 - 8	0 - 4					
1. Evidence of Experience, Reliability and References: Consider experience and references listed by the firm. Is the firm experienced in providing services similar to that requested in the RFP? . Consider any sub-consultants to be used and their experience (if applicable).				20	3	60	55	58
2. Expertise of Firm Personnel: Consider comparable experience and background of specific personnel that shall be assigned to the County's project as outlined. Also consider the specific involvement of those persons in projects listed . Experience on projects of similar scope and size: Project Manager, Project team, sub-consultants (if applicable).				20	3	60	53	58
3. Applicable Resources: Evaluate the extent of applicable resources available to the firm to complete the County's project. Standard Quality Assurance/Quality Control program or procedures the firm has in place. Adequacy of proposed team/resources to complete project within proposed time frame.				10	3	30	25	30
4. Project Approach: Evaluate the firm's approach to and understanding of the Scope of Services required in the RFP as evidenced by the project approach out. Project schedule and detailed approach is reasonable/responsive to County's needs. Roles of all involved parties clearly identified. Familiarity with project location as evidenced by proposal (if applicable). Identify/recognize critical or unique issues specific to the project. Adequacy of proposed communications process. Unique approaches that have been successful elsewhere.				10	3	30	20	30
5. Cost: Includes all related cost associated with this project.				40	3	120	110	102
				100		300	263	278



Clay County, Missouri

SERVICE AGREEMENT

For:
OUTSIDE FINANCIAL AUDITING SERVICES, RFP No. 19-12

This AGREEMENT, made and entered into this 12 day of Mar. 2013, by and between Clay County, Missouri, hereinafter referred to as "County," and "Meara, Welch, Browne, P.C.", a Firm in the State of Missouri, hereafter referred to as "Firm." Witnessed, that:

WHEREAS, Firm has offered to provide the services described in Exhibit A, in consideration of the payment terms/fee schedule(s) described in Exhibit B, subject to the General Conditions described in Exhibit C; and

WHEREAS, The County desires to engage Firm to perform such services.

NOW, THEREFORE, in consideration of the mutual covenants and considerations herein contained, IT IS HEREBY AGREED by the parties hereto as follows:


The County employs Firm to perform the services hereinafter set forth.

- SERVICES:** The Firm represents that it is equipped, competent, and able to perform, and that it will perform all services hereinafter set forth in a diligent, competent, and workmanlike manner. Firm will perform all such services in accordance with the following provisions, incorporated into this Agreement as if set forth in full herein: County's Request for Proposal No. 19-12 (hereinafter "RFP"); the Firm's Response to the RFP, ("Proposal"); Scope of Services ("Scope"), attached hereto as Exhibit A; Payment Terms/Fee Schedule(s), attached hereto as Exhibit B; General Terms and Conditions, attached hereto as Exhibit C. In the event of any conflict between provisions in the exhibits attached herein, the provisions set forth in Exhibit C shall control.
- PAYMENT AND ADDITIONAL SERVICES:** If additional services are requested by the County, the Firm will prepare and submit to the County an estimate of the total cost associated with such additional services. The County will review and approve in writing such cost estimate for additional services, and the total compensation and reimbursement to be paid by the County to the Firm for such approved additional services shall not exceed the approved amount. Firm's fees for additional services shall be billed on an hourly basis as shown on the attached Exhibit B or current standard rates as applicable.
- TERM:** The initial term of this Agreement shall be for (1) one year from the date of County Commission Approval. The County may, at its option, renew the Agreement for up to (4)four additional one-year renewal periods by giving written notice to the Firm.
- AGREEMENT:** This agreement shall be binding on the parties thereto only after it has been duly executed and approved by the County Commission and the Firm.

IN WITNESS WHEREOF, the parties have set their hands and seals the date and year first above written. The parties represent that the signatories below have full authority and authorization to sign on behalf of the respective parties.

COUNTY OF CLAY, MISSOURI
COUNTY COMMISSION


APPROVED:


County Counselor

By: Pamela S. Mason
Presiding Commissioner

Name: Pamela Mason

ATTEST:


By: Sheriff Chapman
Sheriff Chapman,
Clerk of the County Commission

FIRM:

By: Meera W. Browne

Partner
Title
Meera. Watch. Browne, P.C.





Clay County
 PURCHASING DEPARTMENT
 Administration Building
 1 Courthouse Square
 Liberty, MO 64068
 PH 816-407-3630

**TITLE-SIGNATURE PAGE
 REQUEST FOR PROPOSAL
 NO. RFP 19-12**

Clay County will accept separate sealed proposals from qualified persons or firms interested in providing the following:

**OUTSIDE FINANCIAL AUDIT SERVICES
 (Commencing 2012 Fiscal Year)**

One (1) unbound original clearly marked "Original", and five (5) unbound copies, clearly marked "Copy", must be submitted.

**RESPONSES MUST BE RECEIVED BY OR BEFORE:
 10:00 AM TIME local time on DECEMBER 13, 2012**

**PLEASE MARK YOUR SUBMITTAL "SEALED PROPOSAL" RFP 19-12,
 OUTSIDE FINANCIAL AUDIT SERVICES AND SEND IT TO:**

Clay County, Department of Purchasing
 Attention: Ethel Kitchell, Procurement Officer
 1 Courthouse Square
 Liberty, MO 64068
 816-407-3630

Clay County reserves the right to reject any and all proposals, to waive technical defects, and to select the proposal(s) deemed most advantageous to Clay County.

The undersigned certifies that they have the authority to bind this company in an agreement to supply the service or commodity in accordance with all terms and conditions specified herein. Please type or print the information below. Proposer is REQUIRED to complete, sign and return this form with their submittal.

<u>Company Name</u> MEARA WELCHBROWNE, P.C.		<u>Authorized Person (Print)</u> SIEVE W. BROWNE	
<u>Address</u> 800 West 47 th Street, Suite 430		<u>Signature</u> 	
<u>City/State/Zip</u> Kansas City, MO 64029		<u>Title</u> Partner	
<u>Telephone#</u> (816) 561-1400	<u>Fax#</u> (816) 561-6296	<u>Date</u> 1/31/2013	<u>Tax ID#</u> 43-1618427
<u>E-mail</u> steve@meara.com		<u>CPA Firm Entity Type</u>	

New address as of February 19, 2013 will be:
 2020 West 89th Street, Suite 300
 Leawood, KS 66206

TABLE OF CONTENTS

The following table sets forth the specific items to be addressed in the proposal. Proposers are requested to use this page with their proposal and with the corresponding page numbers indicated on the information submitted within their proposal:

		Page Number
A.	TITLE-SIGNATURE PAGE	Page 1
B.	TABLE OF CONTENTS: Submit this page with page numbers provided.	Page 2
C.	LETTER OF TRANSMITTAL: Limit to four (4) pages; to be submitted on the proposer's letterhead. <ol style="list-style-type: none"> 1. Concisely state the proposers understanding of the services required by the County. 2. Include additional relevant information not requested elsewhere in this RFP. 3. The signature of the letter shall be that of a person authorized to represent and bind the firm/proposers. 	Attachment A
D.	ADDENDA (if applicable) The proposer must return the correct number of all numbered addenda with submitted proposal. All Addenda must be signed.	Attachment B
E.	PROPOSER PROFILE: Form 1 provided	Page 3-4
F.	LIST OF OUTSIDE KEY CONSULTANTS / ASSOCIATES OR AGENCIES THAT WILL BE USED FOR THE COUNTY'S SERVICE: Form 2 provided	Page 5
G.	REFERENCES: Form 3 provided (Form 3 may be reproduced and attached in sequence if more space is required).	Pages 6 -10
H.	RESUMES: Form 4 provided (Form 4 may be reproduced and attached in sequence if more space is required).	Pages 11-19
I.	PROJECT APPROACH: Form 5 provided (This form must be signed and dated).	Page 20-21
J.	COST/Personnel Breakdown Form 6A Provided	Page 22
K.	QUALITY/PEER REVIEW Form 6B Provided	Pages 23-24
L.	ASSURANCES REGARDING PERSONNEL Form 6C Provided	Page 25



Meara Welch Browne, P.C.
800 West 47th Street, Suite 430
Kansas City, MO 64112-1246
www.meara.com
(816) 561-1400

January 31, 2013

PERSONAL AND CONFIDENTIAL

Ms. Ethel Kitchell
Clay County, Department of Purchasing
1 Courthouse Square
Liberty, MO 64068

Dear Ms. Kitchell:

We are enclosing, in duplicate, our proposal per your Request for Proposal No. RFP 19-12. Our intentions are to audit the general purpose financial statements for your various county funds. We will also compile a schedule of expenditures of federal awards. Our audit will verify the county's financial reports are in compliance to all applicable GASB standards. The audit report will meet all of the criteria required by the Government Finance Officers Association.

Overview of Firm

Meara Welch Browne has been providing exceptional service on complex engagements since 1977. Our firm was started under the premise that we could provide the same services as large firms but with more of a personal touch and at a more competitive price. Many of our team members are former "Big Firm" employees (PricewaterhouseCoopers, Laventhol & Horwath, Ernst & Young). Partners range in experience from 25 years to 40+ years in the business.

Our firm specializes in more than just Tax and Auditing. We offer Litigation Support, Fraud Investigation, Forensics, Valuations, Technology Consulting, and other Complex Business Consulting. Our Associates are dedicated to exceptional service and genuine integrity.

Our approach to serving clients is founded on the belief that we have a responsibility to make meaningful contributions to our clients' success by providing quality consulting and accounting services. We aim to offer our clients practical business advice and creative ideas for improving operations, and we keep a watchful eye for developments that may impact their operations adversely or present them with important opportunities. A sound understanding of our clients' operations and their short- and long-term objectives is essential to meeting these service objectives. Thus, we stay in touch throughout the year and encourage our clients to involve us in major planning decisions.

We accept that the rapidly changing business environment makes it virtually impossible for professionals to maintain a high level of expertise in all of the services that we provide. Consequently, most of our professionals concentrate in one or two technical fields, enhancing our collective ability to meet our clients' needs. In addition, we require our professional staff members to constantly continue their education by attending at least 40 hours of seminars and classes on pertinent subjects annually. In addition, over half of the members of our team have attained masters degrees and/or independent

certifications in accounting, taxation, economics, IT systems auditing, fraud investigation, financial planning, or business administration in order to improve the services that we provide.

Industry Experience

Our auditing and forensic accounting experience encompasses most segments of the business community from sole proprietorships to large corporate and governmental groups. Our firm has multiple staff that have experience with A-I33 government audits. Our clients have operated in a wide variety of industries including manufacturing, retail, wholesale, insurance, agribusiness, real estate, professional services, construction, financial services, governmental entities, and not-for-profit organizations. On all of our regulatory and corporate audits and forensic engagements, we employ state of the art data analysis and forensic techniques. Our expertise in this area has been developed over two decades and provides our clients with a level of service that goes beyond most accounting firms. Our goal in this regard is to provide our clients with more insight and transparency into their accounting processes and results.

Quality Assurance

We are committed to rendering quality audit, tax, and consulting services, and we back our commitment with membership in the American Institute of Certified Public Accountants' Center for Public Company audit firms. This requires adherence to prescribed quality control standards, participation in minimum levels of continuing professional education, and submission to periodic external peer reviews of our practice.

Personnel at all organizational levels are required to adhere to applicable independence, integrity, and objectivity requirements such as those in regulations, interpretations, and rules of the AICPA, state CPA societies, state boards of accountancy, and any applicable regulators. The partners set a tone for the firm that stresses the importance of ethical values, especially as they pertain to auditing, tax, and consulting services, and communicate related policies and procedures to personnel at all organizational levels within the firm.

Our firm seeks to employ individuals with high levels of intelligence, integrity, honesty, motivation, and aptitude for the profession. Personnel who are hired possess the characteristics that enable them to perform competently. Our firm assigns personnel based on the knowledge, skills, abilities required in the circumstances, and the nature and extent of supervision needed. Personnel at all organizational levels are required to adhere to the AICPA Code of Professional Conduct, U.S. Auditing and Attestation Standards, and the rules, regulations, interpretations, and rulings of the Internal Revenue Service and any other regulatory agencies, to the extent applicable. Each partner and full-time professional employee performing attestation, tax, or consulting services is required to comply with the CPE requirements of the AICPA, state CPA societies, state boards of accountancy, and other applicable regulators. The firm provides all employees with the highest level of continuing education available. Additionally, we encourage and support our staff to further their education by attending University courses to acquire advanced degrees.

The performance of our personnel is continuously evaluated, and personnel are periodically advised on their progress. All professional employees receive on-going evaluation of their performance by their immediate supervisor. All personnel receive an annual evaluation by a partner.

Our firm has established procedures for acceptance of new clients and evaluation of existing clients. The firm obtains an understanding with the client regarding the services to be performed. The firm's independence and ability to adequately serve a potential client are evaluated prior to acceptance. In evaluating the firm's ability, consideration is given to the requirements for technical skills, knowledge of the industry, and personnel. A review is made to ensure that acceptance of the client would not violate applicable regulatory agency requirements and the code of professional conduct of the AICPA, the PCAOB, and the applicable state society. Clients are evaluated at the end of specific periods (annually) or upon the occurrence of certain events to determine whether the relationship should be continued. Based on the information obtained, the partners make the continuance decision.

All audit engagements are adequately planned by persons knowledgeable about the client and/or the type of engagement. All audit engagement workpapers and reports are reviewed by appropriate supervisory personnel prior to issuance of the report. All reviewers are to have appropriate experience, competence, and responsibility. All audit engagements require appropriate evidence of review of working papers, financial statements, and reports.

On consulting engagements subject to professional standards, the manager reviews all workpapers prepared by other staff. The engagement partner reviews the overall consulting engagement, including the firm's final work product and discusses with the staff any critical areas and unusual matters encountered during the course of the engagement. These matters are documented where appropriate.

The engagement partner is informed of all significant matters arising in the engagement and is expected to consult with others as deemed necessary. The firm's general audit program requires preparation and partner review of documentation of the decisions reached on significant accounting, auditing, and reporting matters. Such matters include uncertainty about:

- The adequacy of the scope of our work
- Material amounts determined on the basis of estimates
- Accounting practices or methods in the absence of authoritative literature
- The proper interpretation of authoritative literature
- The adequacy of disclosures in the presentation on which we are reporting
- The integrity of client officials
- The content and wording of our report
- Other potentially controversial issues

A technical reference library and related internet subscriptions are maintained to assist personnel in resolving practice problems. The firm maintains current subscriptions to professional services resources (AICPA technical resources, AICPA – PCPS, AICPA – EBPAQC, PPC, CCH, RIA – Checkpoint, Practitioners Publishing Company Research Manuals) as well as other web-based resources (PWC-CFO Direct, CFO.com and Accounting Research Manager).

When expertise on an audit question is not available within the firm, practice questions and problems are referred by the engagement partner to the Technical Information Division of the AICPA, the staff of the FASB, and available resources from the SEC, the PCAOB, and personal contacts within the industry if appropriate.

The firm conducts an inspection of its quality control policies and procedures. The partners continually evaluate the firm's quality control policies and procedures for compliance with professional standards. An annual review of administrative and personnel files is performed to obtain reasonable assurance that quality control policies and procedures are being complied with. Every third year the firm undergoes an AICPA quality control compliance peer review in accordance with AICPA Quality Control Standards. The peer review takes the place of the firm's annual inspection requirement for that year.

Our firm is committed to being independent of mind and in appearance. All personnel are required to adhere to the independence rules, regulations, interpretations, and rulings of the AICPA, PCAOB, Missouri and Kansas societies of Certified Public Accountants, state boards of accountancy, state statutes, and regulators as applicable. Policies and procedures relating to independence are communicated to all personnel. Annually, all personnel are required to confirm their understanding of and compliance with independence requirements. All partner and manager level personnel are actively involved in the acquisition and administration of new clients and (due to the firm size) can usually identify and discuss potential independence issues. Independence of mental attitude is emphasized during the conduct of engagements.

We appreciate your consideration of our firm. Should you have any questions or need additional information, please call.

Very truly yours,

MEARA WELCH BROWNE, P.C.



Steve W. Browne, CPA, ABV, CITP,
CFE, CISA, CFF

SWB:clm
Enclosures

EXHIBIT A



Clay County, Missouri

Purchasing Department
Administration Building
1 Courthouse Square ~ Liberty, MO 64068

*Ben Calia, CPPB Assistant County Administrator/Purchasing Director
Ethel Kitchell, Procurement Officer*

DEPARTMENT OF PURCHASING AND CONTRACT SERVICES

RFP NUMBER 19-12, Outside Financial Auditing Services

ADDENDUM NO 1

Dear Contractor,

The original Request for Proposal for RFP 19-12, Outside Financial Auditing Services remains in effect except as revised by the following changes, which shall take precedence over anything to the contrary in the specifications.

Except as amended by this Addendum, all terms and conditions of the RFP remain unchanged.

Please Note: The format for this addendum will detail questions asked, answers given, clarifications and statements made. Q = Question, A = Answer, C = Clarification and S = Statement.

S: The closing date and time have been moved to January 2, 2013 at 10:00 AM local time.

ACKNOWLEDGEMENT

Each proposer shall acknowledge receipt of this Addendum No. 1 of RFP No. 19-12, Outside Financial Auditing Services by their signature affixed hereto, and shall attach this Addendum to their original proposal.

CERTIFICATION BY BIDDER

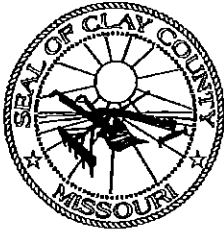
SIGNATURE *John W. Brown*

TITLE Partner

COMPANY Meara Welch Browne, P.C.

DATE 1/31/13

Cordially,
Ethel Kitchell
Ethel Kitchell,
Procurement Officer



Clay County, Missouri

Purchasing Department

Administration Building

1 Courthouse Square ~ Liberty, MO 64068

Ben Calia, CPPB Assistant County Administrator/Purchasing Director

Ethel Kitchell, Procurement Officer

DEPARTMENT OF PURCHASING AND CONTRACT SERVICES

RFP NUMBER 19-12, Outside Financial Auditing Services

ADDENDUM NO 2

Dear Contractor,

The original Request for Proposal for RFP 19-12, Outside Financial Auditing Services remains in effect except as revised by the following changes, which shall take precedence over anything to the contrary in the specifications.

Except as amended by this Addendum, all terms and conditions of the RFP remain unchanged.

Please Note: The format for this addendum will detail questions asked, answers given, clarifications and statements made. Q = Question, A = Answer, C = Clarification and S = Statement.

S: The closing date and time have been moved to January 10, 2013 at 10:00 AM local time.

ACKNOWLEDGEMENT

Each proposer shall acknowledge receipt of this Addendum No. 2 of RFP No. 19-12, Outside Financial Auditing Services by their signature affixed hereto, and shall attach this Addendum to their original proposal.

CERTIFICATION BY BIDDER

SIGNATURE *Jan W. B.*

TITLE Partner

COMPANY Meara Welch Browne, P.C.

DATE 1/31/13

Cordially,
Ethel Kitchell
Ethel Kitchell,
Procurement Officer



Clay County, Missouri

Purchasing Department

Administration Building
1 Courthouse Square ~ Liberty, MO 64068

Ben Calia, CPPB Assistant County Administrator/Purchasing Director
Ethel Kitchell, Procurement Officer

DEPARTMENT OF PURCHASING AND CONTRACT SERVICES

RFP NUMBER 19-12, Outside Financial Auditing Services

ADDENDUM NO 3

Dear Contractor,

The original Request for Proposal for RFP 19-12, Outside Financial Auditing Services remains in effect except as revised by the following changes, which shall take precedence over anything to the contrary in the specifications.

Except as amended by this Addendum, all terms and conditions of the RFP remain unchanged.

Please Note: The format for this addendum will detail questions asked, answers given, clarifications and statements made. Q = Question, A = Answer, C = Clarification and S = Statement.

C: As mentioned on page 3 in the RFP Packet; the following Exhibits are not included in the RFP Packet:

- Exhibit A: Basic Financial Statements
- Exhibit A-1: Management Advisory Letter for the year ended
- Exhibit B: Management Letter
- Exhibit B-1: Financial Statements for the year ended
- Exhibit C: Preferred By Client List (PBC List)

S: The closing date and time have been moved to January 16, 2013 at 2:00 PM local time.

S: The below reports are located at: www.claycountymo.gov
Found under at your service, Office/Departments, County Offices and Departments,
County Auditor, Reports, Current Annual Financial Reports.

Current Annual Audited Financial Reports

- Basic Financial Reports (including independent auditor's report for 2011)
- Single Audit Report (OMB Circular A-133) for 2011
- Required Communication and Management Letter for 2011

ACKNOWLEDGEMENT

Each proposer shall acknowledge receipt of this Addendum No. 3 of RFP No. 19-12, Outside Financial Auditing Services by their signature affixed hereto, and shall attach this Addendum to their original proposal.

CERTIFICATION BY BIDDER

SIGNATURE *Jan W. B.*

TITLE Partner

COMPANY Meara Welch Browne, P.C.

DATE 1/31/13

Cordially,

Ethel Kitchell

Ethel Kitchell,
Procurement Officer



Clay County, Missouri

Purchasing Department

Administration Building
1 Courthouse Square ~ Liberty, MO 64068

*Ben Calia, CPPB Assistant County Administrator/Purchasing Director
Ethel Kitchell, Procurement Officer*

DEPARTMENT OF PURCHASING AND CONTRACT SERVICES

RFP NUMBER 19-12, Outside Financial Auditing Services

ADDENDUM NO 4

Dear Contractor,

The original Request for Proposal for RFP 19-12, Outside Financial Auditing Services remains in effect except as revised by the following changes, which shall take precedence over anything to the contrary in the specifications.

Except as amended by this Addendum, all terms and conditions of the RFP remain unchanged.

Please Note: The format for this addendum will detail questions asked, answers given, clarifications and statements made. Q = Question, A = Answer, C = Clarification and S = Statement.

S: The closing date and time have been moved to January 24, 2013 at 2:00 PM local time.

ACKNOWLEDGEMENT

Each proposer shall acknowledge receipt of this Addendum No. 4 of RFP No. 19-12, Outside Financial Auditing Services by their signature affixed hereto, and shall attach this Addendum to their original proposal.

CERTIFICATION BY BIDDER

SIGNATURE *John W. [Signature]*

TITLE Partner

COMPANY Meara Welch Browne, P.C.

DATE 1/31/13

Cordially,

Ethel Kitchell

Ethel Kitchell,
Procurement Officer



Clay County, Missouri

Purchasing Department

Administration Building
1 Courthouse Square ~ Liberty, MO 64068

*Ben Calia, CPPB Assistant County Administrator/Purchasing Director
Ethel Kitchell, Procurement Officer*

DEPARTMENT OF PURCHASING AND CONTRACT SERVICES

RFP NUMBER 19-12, Outside Financial Auditing Services

ADDENDUM NO 5

Dear Contractor,

The original Request for Proposal for RFP 19-12, Outside Financial Auditing Services remains in effect except as revised by the following changes, which shall take precedence over anything to the contrary in the specifications.

Except as amended by this Addendum, all terms and conditions of the RFP remain unchanged.

Please Note: The format for this addendum will detail questions asked, answers given, clarifications and statements made. Q = Question, A = Answer, C = Clarification and S = Statement.

Q-1: What is the reasoning behind the issuance for the RFP? Is the County satisfied with the current incumbent's work?

A-1: Current agreement has expired.

Q-2: How long and how many auditors have historically been on site during the interim portion of the audit? How long and how many have been on site for the fieldwork portion?

A-2: Interim – 3 audit staff, 1 week, Fieldwork – 5 audit staff, 4-5 weeks. Awarded contractor will need to determine their own on site staff.

Q-3: How many hours has County staff spent assisting the auditor's in the past?

A-3: 5 – 6 weeks

Q-4: How many journal entries have the prior auditor's presented to the County? Can we get a copy?

A-4: None in prior year.

Q-5: What is the County's ideal timeframe for the audit both interim and fieldwork?

A-5: Interim – September, Fieldwork – mid April thru May.

Q-6: It is unclear who prepares the county financial statements. Does the auditor prepare the entire report or does County staff prepare portions?

A-6: In prior years it has been the County.

Q-7: What is the timeline for the RFP process?

A-7: TIMELINE:

Timeline for RFP Process: The timeline listed below is the County's estimation of time required to complete the RFP process. All efforts shall be made to abide by this schedule but it may change due to different circumstances.

- | | | |
|-----|------------------------------------|------------------------------|
| (a) | Receive Proposals | January 31, 2013 @ 2:00 PM |
| (b) | Interviews (if applicable) | Week of February 4th or 11th |
| (c) | County Commission Work Session | February 19, 2013 |
| (d) | County Commission Business Session | February 25, 2013 |
| (e) | Notice to Proceed | February 25, 2013 |

Q-8: Does the County anticipate any changes in current federal grant funding levels?

A-8: No.

Q-9: What have been the fees for the past three years split out by financial and single audit? And how will the fees be handled with a new agreement?

A-9: The approved amounts for 2009, 2010 and 2011 were \$101,250.00. Payments are made upon receipt and approval of the County Commission.

With a new agreement; the County anticipates making four payments of 25% each to equal the 100% of the total not to exceed cost. The final payment will be made after release.

Q-10: How long has your current audit firm been engaged by the County? Does the County have a mandatory rotation policy for audit firms?

A-10: The County does not have a mandatory rotation policy for audit firms, the prior audit firm audited 5 years of financial statement, I believe.

Q-11: Has there been any significant turnover in the internal audit or treasury staff over the past year?

A-11: No

Q-12: Have the auditors typically performed any preliminary/interim work at the County prior to final fieldwork? If so, how long and how many Auditors have historically been on site during this time?

A-12: Yes. There have been three (3) Auditors for 1 week.

Q-12: When has final fieldwork historically taken place? How long and how many auditors have been on site during final fieldwork?

A-13: Mid April thru May. Five (5) Auditors for 4 to 5 weeks.

Q-14: Does the County prepare the CAFR or does the auditor prepare this?

A-14: Clay County does not currently prepare a CAFR. The County prepares the basic financial statements; this could change in the future.

Q-15: Were there any journal entries proposed by the audit firm in 2011? Is there a list of these journal entries available?

A-15: No journal entries were proposed by the audit firm.

Q-16: Do you anticipate any significant changes to the County's federal funding in 2012 compared to 2011?

A-16: No.

Q-17: Does the County prepare the schedule of federal awards (SEFA) or does the Auditor prepare this?

A-17: The Outside Auditor.

S-1: The closing date is extended to January 31, 2013 at 2:00 PM.

S-2: There will be no more questions, clarifications or additional information given or taken upon the issuance of this Addendum No 5.

S-3: Scores for the proposal ranking sheet shall be:

1. Evaluation Criteria 20
2. Expertise of Firm /Provider Personnel 20
3. Applicable Resources 10
4. Project Approach 10
5. Cost 40

S-4: Contractors do not need to submit resumes with their response.

S-5: Remove Enclosure III, Interview Submittal.

S-6: Delete the following language that is bolded and underlined:

5. **CONFIDENTIALITY OF PROPOSAL INFORMATION:** Each proposal must be submitted in or under cover of a sealed envelope to provide confidentiality of the information enclosed. The envelope should be sealed and clearly marked with RFP number and the name of the project.

All proposals and supporting documents will remain confidential until a final contract has been executed. Information that discloses proprietary or financial information submitted in response to qualification statements will not become public information. This is in accordance with the Missouri Sunshine Law.

6. **SUBMISSION OF PROPOSAL:** Proposals are to be sealed and submitted to the Purchasing Department, Administration Building, 3rd fl., 1 Courthouse Square, Liberty, MO 64068, prior to the date and time indicated on the cover sheet. At such time, all proposals received will be formally opened. **The opening will consist of only the name and address recording of proposers.**

ACKNOWLEDGEMENT

Each proposer shall acknowledge receipt of this Addendum No. 5 of RFP No. 19-12, Outside Financial Auditing Services by their signature affixed hereto, and shall attach this Addendum to their original proposal.

CERTIFICATION BY BIDDER

SIGNATURE *Stan W. [Signature]*

TITLE Partner

COMPANY Meara Welch Browne, P.C.

DATE 1/31/13

Cordially,

Ethel Kitchell,
Procurement Officer

FORM NO. 1: PROPOSER PROFILE

1. Lead Consultant Firm(s) (or Joint Venture) Name and Address:

Meara Welch Browne, P.C.
800 West 47th Street, Suite 430
Kansas City, MO 64029

New address as of February 19, 2013 will be:
2020 West 89th Street, Suite 300
Leawood, KS 66206

- 1a. Firm/Proposer is: National Regional Local

- 1b. Year Firm /Proposer Established: 1977

Years of Experience providing Outside Financial Auditing Services: 35

- 1c. Licensed to do business in the State of Missouri: Yes No

- 1d. Name, title, telephone number and email address of Principal to contact:

Steve W. Browne, CPA, ABV, CITP, CFE, CISA, CFF
Partner
(816) 561-1400
steve@meara.com

- 1e. Address of office to perform work, if different from Item No. 1:
Same

2. Please list the number of persons by discipline that your Firm/Joint Venture will commit to the County's project:

Partner - 1
Manager - 1
Staff - 4

3. If submittal is by Joint Venture or utilizes subcontractors, list participating firms / providers and outline specific areas of responsibility (including administrative, technical, and financial) for each firm:

N/A

- 3a. Has this Joint Venture previously worked together? Yes No

N/A

State of Missouri

Department of Insurance, Financial Institutions and Professional Registration
Division of Professional Registration
Missouri State Board of Accountancy
CPA Professional Corporation



VALID THROUGH OCTOBER 31, 2011
ORIGINAL CERTIFICATE LICENSE NUMBER 00964137
MEARA WELCH BROWNE, PC
300 W 47TH STREET
SUITE 430
KANSAS CITY, MO 64112
USA

David Jones Hill, CPA
EXECUTIVE DIRECTOR

[Signature]
DIVISION DIRECTOR

FORM NO.2: KEY OUTSIDE CONSULTANTS

Each proposer must complete this form for all proposed subcontractors.

SUBCONTRACTOR #1 N/A
Name & Address

Specialty / Role with this Project:

Worked with Lead Firm Before: Yes or No

Year Firm Established:

Years of Experience providing Outside Financial Auditing Services

- Complete Form 4 for all key personnel assigned to this project for this subcontractor.

SUBCONTRACTOR #2 N/A
Name & Address

Specialty / Role with this Project:

Worked with Lead Firm Before: Yes or No

Year Firm Established:

Years of Experience providing Outside Financial Auditing Services

- Complete Form 4 for all key personnel assigned to this project for this subcontractor.

SUBCONTRACTOR #3 N/A
Name & Address

Specialty/Role with this Project:

Worked with Lead Firm Before: Yes or No

Year Firm Established:

Years of Experience providing Outside Financial Auditing Services

- Complete Form 4 for all key personnel assigned to this project for this subcontractor.

FORM NO. 3: EXPERIENCE / REFERENCES

Work by Firm/Proposer (including any subcontractors or Joint-Venture companies) that best illustrate current qualifications relevant to the County's project that has been/is being accomplished by personnel during the past five (5) years that shall be assigned to the County's project. List no more than ten (10) total projects:

1 - Project Name & Location:

Audit of eight HUD financed nursing homes in the states of Oklahoma, Kansas and Missouri.

Completion Date (Actual or Estimated):

Eight audits for year ended October 31, 2012 was issued on January 28, 2013.

Project Owners Name & Address:

Medicalodges, Inc. Employee Stock Ownership Plan
201 W 8th Street, Coffeyville, KS 67337

Project Owner's Contact Person, Title & Telephone Number and e-mail address:

Scott Hines, Chief Financial Officer, (620) 709-0305, slhines@medicalodges.com

Estimated Cost (in Thousands) for Entire Project: \$78,450

Estimated Cost (in Thousands) for Work Which Firm was/is Responsible: \$78,450

Scope of Entire Project: (Please give quantitative indications wherever possible).

Our firm has performed audits of eight HUD entities for the years ended October 31, 2009 through October 31, 2012.

Nature of Firm's / Provider's responsibility in project: (Please give quantitative indications wherever possible).

Meara Welch Browne, P.C. was responsible for the scope of the entire project.

Firm's / Proposers Personnel (Name/Project Assignment) who worked on the stated project that shall be assigned to the County's project:

Steve W. Browne - Partner
Stephanie Hall - Manager

FORM NO. 3: EXPERIENCE / REFERENCES

Work by Firm/Proposer (including any subcontractors or Joint-Venture companies) that best illustrate current qualifications relevant to the County's project that has been/is being accomplished by personnel during the past five (5) years that shall be assigned to the County's project. List no more than ten (10) total projects:

2 - Project Name & Location:

Forensic Accounting Analysis in multiple litigation cases brought by the Attorney General of the State Kansas against multiple pharmaceutical companies regarding Medicaid fraud.

Completion Date (Actual or Estimated):

Ongoing

Project Owners Name & Address:

State of Kansas

Project Owner's Contact Person, Title & Telephone Number and e-mail address:

Michael Sexton, Sexton, Shelor & Latimer, (913) 789-7477, mls@sslplaw.com

Estimated Cost (in Thousands) for Entire Project: In excess of \$200,000

Estimated Cost (in Thousands) for Work Which Firm was/is Responsible:
In excess of \$200,000

Scope of Entire Project: (Please give quantitative indications wherever possible).

Analyze 15 years of transactions in state government and pharmaceutical company databases in order to quantify overpayments. These projects involve electronic analysis of billions of transactions using sophisticated audit techniques developed in SQL programming language and Audit Command Language (ACL).

Nature of Firm's / Provider's responsibility in project: (Please give quantitative indications wherever possible).

Meara Welch Browne, P.C. was responsible for the scope of the entire project.

Firm's / Proposers Personnel (Name/Project Assignment) who worked on the stated project that shall be assigned to the County's project:

Steve W. Browne – Partner

"PROPOSER'S INITIALS:SWB"

FORM NO. 3: EXPERIENCE / REFERENCES

Work by Firm/Proposer (including any subcontractors or Joint-Venture companies) that best illustrate current qualifications relevant to the County's project that has been/is being accomplished by personnel during the past five (5) years that shall be assigned to the County's project. List no more than ten (10) total projects:

3 - Project Name & Location:

Forensic Accounting and financial reporting analysis for the U.S. Attorney's office.

Completion Date (Actual or Estimated):

Multiple projects that span the last five years (2007 to Present).

Project Owners Name & Address:

United States Government

Project Owner's Contact Person, Title & Telephone Number and e-mail address:

Rich Hathaway, United States Attorney's Office, (785) 295-2833,
rich.hathaway@usdoj.gov
Christine Kenney, United States Attorney's Office, (785) 979-4245,
christine.kenney@usdoj.gov

Estimated Cost (in Thousands) for Entire Project: Range of project fees varies from \$25,000 to in excess of \$200,000

Estimated Cost (in Thousands) for Work Which Firm was/is Responsible:
Range of project fees varies from \$25,000 to in excess of \$200,000

Scope of Entire Project: (Please give quantitative indications wherever possible).

Perform forensic accounting and analyze financial reporting related to companies or individuals under federal indictment.

Nature of Firm's / Provider's responsibility in project: (Please give quantitative indications wherever possible).

Meara Welch Browne, P.C. was responsible for the scope of the entire project.

Firm's / Proposers Personnel (Name/Project Assignment) who worked on the stated project that shall be assigned to the County's project:

Steve W. Browne - Partner

"PROPOSER'S INITIALS:SWB"

FORM NO. 3: EXPERIENCE / REFERENCES

Work by Firm/Proposer (including any subcontractors or Joint-Venture companies) that best illustrate current qualifications relevant to the County's project that has been/is being accomplished by personnel during the past five (5) years that shall be assigned to the County's project. List no more than ten (10) total projects:

4 - Project Name & Location:

Accounting analysis of recording fees collected and paid in counties in Missouri by a large title insurance company.

Completion Date (Actual or Estimated):

Ongoing

Project Owners Name & Address:

Rouse Hendricks German May, PC
1201 Walnut St, Suite 2000, Kansas City, MO 64106

Project Owner's Contact Person, Title & Telephone Number and e-mail address:

William Beil, Rouse Hendricks Germany May, PC, (816) 471-7700,
billb@rhgm.com

Estimated Cost (in Thousands) for Entire Project: In excess of \$125,000

Estimated Cost (in Thousands) for Work Which Firm was/is Responsible:
In excess of \$125,000

Scope of Entire Project: (Please give quantitative indications wherever possible).

Analyze the closing fees collected and paid on thousands of real estate transactions, predominantly in Jackson, Clay, and Platte counties.

Nature of Firm's / Provider's responsibility in project: (Please give quantitative indications wherever possible).

Meara Welch Browne, P.C. was responsible for the scope of the entire project.

Firm's / Proposers Personnel (Name/Project Assignment) who worked on the stated project that shall be assigned to the County's project:

Steve W. Browne - Partner

FORM NO. 3: EXPERIENCE / REFERENCES

Work by Firm/Proposer (including any subcontractors or Joint-Venture companies) that best illustrate current qualifications relevant to the County's project that has been/is being accomplished by personnel during the past five (5) years that shall be assigned to the County's project. List no more than ten (10) total projects:

5 - Project Name & Location:

Forensic audit of financial commitments and the fulfillment of those commitments by the Kansas Bioscience Authority.

Completion Date (Actual or Estimated):

January 2012

Project Owners Name & Address:

Kansas Bioscience Authority
10900 S. Clay Blair Blvd, Olathe, KS 66091

Project Owner's Contact Person, Title & Telephone Number and e-mail address:

Tariq Abdullah, Kansas Bioscience Authority, (913) 397-8300,
abdullah@kansasbioauthority.org

Estimated Cost (in Thousands) for Entire Project: In excess of \$125,000

Estimated Cost (in Thousands) for Work Which Firm was/is Responsible:
In excess of \$125,000

Scope of Entire Project: (Please give quantitative indications wherever possible).

Analyze the financial commitments and the fulfillment of those commitments by an entity (Kansas Bioscience Authority) created as an independent instrument of the State of Kansas.

Nature of Firm's / Provider's responsibility in project: (Please give quantitative indications wherever possible).

Meara Welch Browne, P.C. was responsible for the scope of the entire project.

Firm's / Proposers Personnel (Name/Project Assignment) who worked on the stated project that shall be assigned to the County's project:

Steve W. Browne - Partner

FORM NO. 4: RESUME OF KEY PERSONNEL

Brief resume of key persons, specialists, and individual consultants that shall be assigned to the County project:

a. Name and Title:

Steve W. Browne, Partner

Stephanie Hall, Manager

Luke Guettermann, Staff

b. Project Assignment:

See attached resumes on pages 12 - 19.

c. Name of Consultant Firm with which associated:

N/A

d. Years Experience:

With this firm _____ Other firms. _____

See attached resumes on pages 12 - 19.

e. Education: Degree(s)/Year/Specialization:

See attached resumes on pages 12 - 19.

f. Current Registration(s):

See attached resumes on pages 12 - 19.

g. Other Experience & Qualifications relevant to the proposed project:

Stephanie Hall worked on A-133 government audits during 2005 and 2006 as a staff for a not-for profit organization with approximately \$3 million in federal grants. Stephanie worked on the revenue grant section of the audit both years as well as assisting with preparing the financial statements. Luke Guettermann worked on A-133 government audits during 2008 and 2009 as a staff for various government entities. See attached resumes on pages 12 - 19 for more experience and qualifications.

Stephen W. Browne CPA, ABV, CITP, CFF, CFE, CISA
Meara. Welch. Browne, PC
800 West 47th, Suite 430
Kansas City, Missouri 64112
(816) 561-1400

PROFESSIONAL EXPERIENCE:

Partner	Meara.Welch.Browne, PC	1990 - Present
Auditor	Ernst & Young	1988 - 1990

AREAS OF EXPERTISE:

Business Valuation, Fraud Investigation and Litigation Resolution

- Served as expert witness in Federal and State courts in cases involving economic damage claims
- Retained by Federal and State governments in white collar crime and fraud cases
- Served as Federal Court appointed business monitor in white collar crime cases
- Incurred over 10,000 hours directing numerous litigation and valuation engagements involving extensive preparation or analysis of:
 - Damage calculation models
 - Contract disputes and breaches
 - Corporate veil issues
 - Business and asset valuation models
- Authored and managed all procedures regarding the administration of three (3) multi-million dollar class action law suit settlements.
- Directed dozens of fraud investigations involving:
 - Extensive forensic accounting procedures
 - Conducting interviews with suspected perpetrators and other client personnel
 - Coordination of efforts and evidence with law enforcement authorities

Mergers & Acquisitions

- Incurred over 3,800 hours directing due diligence work on over thirty (30) acquisitions, ranging in size from \$600,000 to \$70,000,000.
- Performed valuation services related to acquisition pricing and FASB 141R and 142.
- Assisted clients with managing the integration of acquired entities into the corporate structure and culture.

Audit & Accounting

- Directs all aspects of annual corporate financial statement audits. Experience includes the following industries: telecommunications, manufacturing and distribution, construction, banking,

health care, reinsurance and insurance agency, professional services, mortgage banking, agri-business, and brokerage.

- Directs all aspects of annual pension and health and welfare benefit plan audits.
- Incurred over 600 hours in 2004 and 2005 assisting corporations with Sarbanes Oxley compliance projects.
- Incurred over 2,500 hours since 1997 supervising firm and client personnel on computer system upgrades and installation projects. Served as liaison between computer programmers and operations management in developing system business rules/logic and implementing financial reporting requirements.
- Extensive experience with data extraction and analysis software (ACL).

EDUCATION:	Kansas State University Bachelor of Science in Finance	Manhattan, KS 1987
	Kansas State University Bachelor of Science in Accounting	Manhattan, KS 1988
	University Missouri - Kansas City Master of Arts in Economics	Kansas City, MO 2011

PROFESSIONAL DESIGNATIONS:

Certified Public Accountant (Certification #7348) State of Kansas
(Certificate #2003003671) State of Missouri

Accredited in Business Valuation (ABV) – American Institute of Certified Public Accountants

Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Certified in Financial Forensics (CFF) - American Institute of Certified Public Accountants

Certified Fraud Examiner (CFE) – Association of Certified Fraud Examiners

Certified Information Systems Auditor (CISA) – Information Systems Audit and Control Association

COMMUNITY INVOLVEMENT

- Volunteer for Restart (Kansas City homeless shelter)
- Volunteer for Christmas in October (Kansas City program for building houses for the homeless)
- Conducted pro-bono services for Cradles and Crayons (Daycare for disabled & disadvantaged children)
- Organizer/participant in community disaster relief efforts (Greensburg Kansas, Joplin Missouri)

State of Missouri

Department of Insurance, Financial Institutions and Professional Registration

Division of Professional Registration

Missouri State Board of Accountancy

Certified Public Accountant - Individual



VALID THROUGH SEPTEMBER 30, 2014
ORIGINAL CERTIFICATE/LICENSE NO. 2003903674

STEPHEN W BROWNE
MEARA, WELCH, BROWNE, PC
800 WEST 47TH, STE. 800
KANSAS CITY MO 64112
USA

David Lee Hill, CPA

EXECUTIVE DIRECTOR

James A. Brown

DIVISION DIRECTOR

Stephanie Hall, CPA

Meara Welch Browne, PC ▪ 800 West 47th St, Suite 430 ▪ Kansas City, Missouri 64112 ▪ 816-561-1400 ▪ stephanieh@meara.com

PROFILE

Accounting and auditing professional with 9 years of experience in auditing, financial reporting, analysis, and controls for public and private companies with foreign and multi-state operations in manufacturing, retail, construction, insurance, and service industries as well as A-133 government, employee benefit plan and HUD audits. Solid interpersonal skills and cross-functional team interactions coupled with effective leadership abilities. Core competencies include:

- General Ledger Account Analysis
- Accounting Policies/Procedures Development & Establishment
- Financial Statements Reporting
- Staff Training & Development
- Internal Control Testing
- Audit Department Scheduling
- GAAP and SEC Knowledge
- Audit Department Budgeting & Forecasting
- Supervision of Engagement Teams

PROFESSIONAL EXPERIENCE

MEARA WELCH BROWNE PC Kansas City, MO 2011-Present

Audit Manager

Manage and perform external audits, reviews, and agreed upon procedures of private companies in the manufacturing, insurance, construction, nursing homes, and auto dealership industries as well as employee benefit plan and HUD audits. Assist with various consulting engagements for litigation that have audit and accounting issues. Assist clients with technical issues and implementation of policies. Research and prepare memos for various technical issues. Develop long lasting relationships with clients and provide distinctive client service. Supervise and train staff on various audit procedures. Develop and deliver audit department presentations to train staff on various topics.

Key Accountabilities & Accomplishments:

- Developed internal control process for client's quarterly revenue recognition controls.
- Coordinated subsidiary audit with Mexico firm and completion deadline was met successfully.
- Reviewed current audit process and software subscriptions and implemented changes to enhance the audit process.

PRICEWATERHOUSECOOPERS LLP Kansas City, MO 2010-2011

Assurance Manager

Manage and perform external audits of public and private companies in the following industries: manufacturing and service. Assist clients with technical issues and implementation of policies. Research and prepare memos for various technical issues. Develop long lasting relationships with clients and provide distinctive client service. Supervise and train staff on various audit procedures.

GRANT THORNTON LP Kansas City, MO 2007-2010

Assurance Manager (2009-2010)

Manage and perform external audits of public and private companies in the following industries: manufacturing, retail, and construction. Assist clients with technical issues and implementation of policies. Research and prepare memos for various technical issues. Develop long lasting relationships with clients and provide distinctive client service. Supervise and train staff on various audit procedures. Develop and deliver audit department presentations to train staff on various topics.

Key Accountabilities & Accomplishments:

- Led large engagement team to complete audit procedures in connection with initial public offering of large private client which included audit of current year-end, re-audit of two years prior, 4 quarterly reviews, and review of filing drafts.
- Developed internal control reliance linkage from SOX testing to leverage to reduce audit testing at year-end.
- Coordinated subsidiary audit with Italy member firm and completion deadline was met successfully.
- Managed audit department schedule and successfully utilized all audit staff during busy season by working with other offices in the region.

GRANT THORNTON LP, continued

Audit Senior Associate (2007-2009)

Performed external audits for public and private companies in the following industries: manufacturing, retail, and construction. Led audit and review engagements by coordinating, planning, and supervising audits and reviews. Research and prepare memos for various technical issues. Supervised and trained staff on various audit and review procedures. Prepared financial statements and disclosures for audit reports.

Key Accountabilities & Accomplishments:

- Led large engagement team to successfully complete understanding of new client and 3 quarterly reviews in tight deadline to bring public filer current with their filings after large restatement with predecessor auditors.
- Designed controls testing approach on new large private client to gain control reliance of inventory and revenue cycles to reduce audit testing at year-end.
- Assisted with implementation of new audit and trial balance software in audit department by training rest of senior and staff and providing feedback to developers for improvement.
- Developed relationships with management of foreign subsidiary in Italy by visiting offices and gaining an understanding of their operations.

MARKS NELSON VOHLAND CAMPBELL RADETIC LLC

Overland Park, KS

2004-2007

Audit Senior (2006-2007)

Performed external audits and reviews for private companies in the following industries: construction, distributors, real estate, manufacturers, retail, entertainment, steel, and not-for-profits. Performed physical inventory observations and test counts of inventory. Led audit and review engagements by coordinating, planning, and supervising audits and reviews. Supervised and trained staff on various audit and review procedures. Prepared financial statements and disclosures for audit and review reports. Reported progress to engagement manager and partner. Assisted and educated controllers on complicated GAAP accounting rules and internal control improvements.

Staff Accountant (2004-2006)

- Audit – Performed audits and reviews for private companies in the following industries: construction, distributors, real estate, manufacturers, retail, entertainment, steel, and not-for-profits as well as A-133 government audits. Performed inventory observations and test counts of inventory. Prepared financial statements and disclosures for audit and review reports.
- Accounting – Compiled financial statements and prepared reports for private companies in the following industries: construction, distributors, manufacturers, physicians, real estate, and not-for-profits. Prepared monthly and quarterly accounting entries along with reconciling cash accounts for various companies. Maintained fixed assets in accounting software along with reporting additions and disposals to the various companies. Assisted various companies with accounting software setup, training, and reporting.
- Tax – Prepared various tax returns including individuals, corporations, partnerships, estates, trusts, sales tax, and property tax. Prepared extensions for individuals, corporations, and partnerships along with compiling projections. Assisted with complex partnership tax transactions for real estate partnerships.

EDUCATION

MBA, Northwest Missouri State University, Maryville, MO, 2004

BS, Accounting, Northwest Missouri State University, Maryville, MO, 2003

Professional Education:

- Certified Public Accountant – Missouri

PROFESSIONAL AFFILIATIONS

- Member, American Institute of Public Accountants
- Member, Missouri Society of Certified Public Accountants

State of Missouri

Department of Insurance, Financial Institutions and Professional Registration

Division of Professional Registration

Missouri State Board of Accountancy

Certified Public Accountant - Individual

VALID THROUGH SEPTEMBER 30, 2003
ORIGINAL CERTIFICATE LICENSE NO. 306602588

STEPHANIE A HALL

MWB, PC
800 W. 47TH ST. #430
KANSAS CITY, MO 64112
USA



David Lee Hill, CPA
EXECUTIVE DIRECTOR

Gene A. Rosen
DIVISION DIRECTOR

Luke Guettermann, CPA

Meara Welch Browne, PC • 800 West 47th St, Suite 430 • Kansas City, Missouri 64112 • 816-561-1400 • luke@meara.com

Work Experience

Meara Welch Browne, PC

Senior Accountant

1/2010-Present

- Manage and supervise staff on client engagement
- Prepare and review individual, partnership, corporate, gift, and trust Federal and various state tax returns
- Review and update tax department procedures and programs to continually increase efficiency and effectiveness.
- Maintain firm relationship with clients, advisors, attorneys, and other industry experts
- Develop and assist clients with implementing tax strategies for current and future tax benefits
- Correspond with the Internal Revenue Service and other taxing jurisdictions on behalf of clients
- Provide audit and consulting support of tax issues including calculations of income tax accruals and FIN 48 analysis
- Prepare and present research and projections to maximize clients' overall tax benefits
- Coordinate all recruiting, interviewing, and hiring of new staff members in the tax department

Cochran Head Vick & Company, Kansas City, KS

Auditor

7/2008-12/2009

- Perform audits of local governments and benefit plans
- Perform audits in accordance with Yellow Book and OMB-133 standards
- Perform reviews of manufacturing and retail companies
- Create financial statements with notes in accordance with GAAP
- Assist clients with implementing internal controls and reporting procedures to increase effectiveness
- Prepare audit client's corporate tax returns
- Professionally communicate with clients and partners

Sumner, Carter, Hardy, Rich, & Company, St. Joseph, MO

Staff Accountant

7/2005-7/2008

- Performed audits of construction companies and non-for-profit organizations
- In charge and primary contact for six of our firms twelve audit clients
- Presented audit reports, adjusting entries, and significant findings to client's governing body
- Developed construction job schedules and overhead expense allocation for clients
- Advised clients on tax strategies and financial reporting requirements
- Prepared individual and various entities' tax returns
- Maintained client's accounting records and prepare adjusting entries
- Analyzed information and prepare financial projection, tax plans, and business forecasts

Education

Northwest Missouri State University, Maryville, MO

Bachelor of Science in Public Accounting

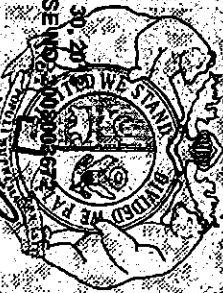
Master in Business Administration

April 2004

G.P.A 3.1/4.0 August 2005

State of Missouri

Department of Insurance, Financial Institutions and Professional Registration
Division of Professional Registration
Missouri State Board of Accountancy
Certified Public Accountant - Individual



VALID THROUGH SEPTEMBER 30, 2011
ORIGINAL CERTIFICATE/LICENSE NO. 2000006672

LUKE D. GUETTERMANN
5137 N. PENNSYLVANIA AVE
KANSAAS CITY, MO 64118
USA

James H. Hill, CPA
EXECUTIVE DIRECTOR

James A. Brown
DIVISION DIRECTOR

FORM NO.5: PROJECT NARRATIVE

Use this space to provide a detailed project approach including but not limited to:

- Project schedule and detailed approach is reasonable/responsive to County's needs
- Roles of all involved parties clearly identified
- Familiarity with project location as evidenced by proposal/interview (if applicable)
- Identify/recognize critical or unique issues specific to the project and unique approaches used elsewhere
- Proposed communication process

Audit Services

Our approach to delivering audit services is risk-based, industry-specific, and tailored to each client's operations. Our firm starts with a broad understanding of the client's business and then considers the risks the company faces.

We use the PPC audit approach for all audit engagements. PPC's audit approach addresses the requirements of authoritative literature, ensures compliance with GAAS, and enhances audit quality. PPC's audit approach is designed to be a flexible and adaptable which allows the audit team to better leverage their knowledge of the client to tailor their audit procedures.

Our audit approach emphasizes partner involvement in the planning and risk assessment process. Audit teams identify financial statement risks and link them to the processes and internal controls that the client has established to address those risks. This enables our team to tailor an audit response that is appropriate to the assessed risks.

We are cost-effective and use the most modern audit tools available. The following is a list of some of the software we use for our audits:

- ProSystems fx Engagement – Workpaper binder and trial balance software
- PPC & Checkpoint - Accounting and auditing guidance, audit programs, and audit practice aids
- Accounting Research Manager - Accounting and audit guidance
- ProSystems Fixed Asset – Fixed asset software to calculate and accumulate book depreciation
- ACL – Software used to extract and analyze data, fraud detection, data corruption, trend analysis and statistical sampling

Experience, Dedication and References of the Service Team

The core service team is made up of the following team members:

- Steve Browne, Partner
- Stephanie Hall, Manager
- Luke Guettermann, Staff

Please refer to the attached resumes on pages 12 - 19 for relevant experience of each team member. Because of the nature and structure of our firm, we perceive no changes in team personnel. This will definitely set us apart from our larger competitors.

Our service delivery is different from that of many firms, particularly larger ones. Our senior personnel actively participate in developing the work plan for each type of service and in monitoring all aspects of its execution. They are readily available to you throughout the year, as are our associates who work on

"PROPOSER'S INITIALS:SWB"

your account, to provide any assistance you may require. This degree of attention reflects our attitude that each of our clients is important and entitled to the best service available.

As a result of participating on national Boards of Directors and American Institute of Certified Public Accountants (AICPA) Committees, we have access to and relationships with national leading experts in a wide range of fields and experience. In addition, we are also a member of TMG, an association of accounting firms that provides us access to experts in a variety of fields and practice areas.

Communications with Client

Being a small organization allows us to be flexible, nimble, and prompt in response to clients questions, concerns, and issues. Unlike our large competition, when you speak to our partners you are talking to the ultimate decision makers with regard to accounting rules, regulations, and requirements. Our partners are always available to our clients on short notice and all contacts are returned promptly.

Our continuous improvement is assured by the nature of our practice. In addition to our education requirements outlined above, our team members appear on a regular basis in Federal, State, and Tax courts, as well as arbitrations and mediations to advance and defend positions on accounting, tax, valuation, economics, and fraud. As a result, we are frequently asked to give public speeches, write articles, and be interviewed by national media on these topics. As a result of these engagements, we are exposed to and become experts on many of the major issues of the day in these fields of practice.

The foregoing is a statement of facts.

Signature: 

Typed Name and Title: Steve W. Browne, Partner

Telephone Number:

(816) 561-1400

Date: 1/31/2013

FORM NO. 6B:

ASSURANCES REGARDING THE ORGANIZATION

QUALITY/PEER REVIEW

The respondent hereby affirms that the respondent's organization is a participant in the following external quality /peer review program(s):

National Peer Review Committee at AICPA

(Name of Program)

(Name of Program)

Indicate by placing an "X" on the lines before the statements applicable to the organization.

The organization hereby affirms the attached quality/peer review report is the audit firm's most current quality/peer review report issued. (Attach a copy of the report.)

The quality/peer review included a review of government engagements.

The quality/peer review did not include a review of government engagements.

The organization hereby affirms the attached letter of comments (findings and recommendations) represents ALL such findings and recommendations received as a result of the organization's most recent quality/peer review.

The organization hereby affirms NO letter of comments (findings and recommendations) was received as a result of the organization's most recent quality/peer review.

The organization hereby affirms the attached response(s) represents ALL responses made by the organization with respect to the organization's most recent quality/peer review.

The organization hereby affirms the audit firm has never received a quality/peer review.

The organization hereby affirms a quality/peer review of the firm is currently in process and the report has not yet been issued.

The organization expects to receive its first quality/peer review in the month of _____ (List month and year.)

Indicate by placing an "X" on the line before the statement applicable to the respondent's organization.

The respondent hereby affirms that no disciplinary action has been taken against the respondent's organization by the American Institute of Certified Public Accountants, any state board or society of Certified Public Accountants, or any federal, state, or local governmental authority.

The respondent hereby affirms that the attached is a complete and accurate account of the nature and extent of all disciplinary action taken against the respondent's organization by the American Institute of Certified Public Accountants, any state board or society of Certified Public Accountants, and any federal, state, or local governmental authority.

Briscoe, Burke & Grigsby LLP
CERTIFIED PUBLIC ACCOUNTANTS

System Review Report

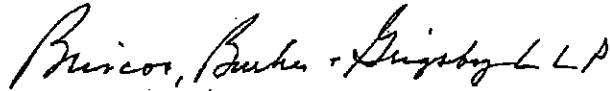
November 7, 2012

To the Shareholders
Meara Welch Browne, P.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Meara Welch Browne, P.C. (the firm) applicable to non-SEC issuers in effect for the year ended July 31, 2012. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Meara Welch Browne, P.C. applicable to non-SEC issuers in effect for the year ended July 31, 2012, 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*. Meara Welch Browne, P.C. has received a peer review rating of *pass*.


Certified Public Accountants

FORM NO. 6C:

ASSURANCES REGARDING PERSONNEL

Indicate by placing an "X" on the line before the statement applicable to the proposed personnel:

The respondent hereby affirms that no disciplinary action has been taken against any proposed personnel by the American Institute of Certified Public Accountants, any state board or society of Certified Public Accountants, or any federal, state, or local governmental authority.

The respondent hereby affirms that the attached is a complete and accurate account of the nature and extent of all disciplinary action taken against any proposed personnel by the American Institute of Certified Public Accountants, any state board or society of Certified Public Accountants, and any federal, state, or local governmental authority.

EXHIBIT B

FORM NO. 6A:

All costs associated with providing the required Outside Financial Audit Services are to include all related cost associated with the completion of the project. Personnel total hours and service related expenses shall be included in the not to exceed prices below

Fiscal Year	Audit Services	Total Not To Exceed Cost for Year
2012	2013	\$95,000
2013	2014	\$97,000
2014	2015	\$98,900
2015	2016	\$100,900
2016	2017	\$102,900

Personnel Classification	Hourly Rate
Partner	\$300
Manager	\$155
Staff	\$110

MEARA WELCH BROWNE, P.C.

 Company Name
 800 West 47th St, Suite 430

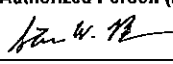
 Address
 Kansas City, MO 64112

 City/State/Zip
 (816) 561-1400 (816) 561-6296

 Telephone# Fax#
 43-1618427

 Tax ID No.

STEVE W. BROWNE

 Authorized Person (Print)


 Signature
 Partner

 Title
 1/31/2013

 Date
 CPA Firm

 Entity Type

EXHIBIT C

1. DEFINITIONS AS USED HEREIN:

- (a) The term "request for proposal" means a solicitation of a formal, sealed proposal.
- (b) The term "proposer" means the person, firm or corporation who submits a formal sealed proposal.
- (c) The term "County" means Clay County, Missouri.
- (d) The term "County Commission" means the governing body of Clay County, Missouri.
- (e) The term "Contractor" means the proposer awarded a contract under this proposal.

2. SCOPE: The following terms and conditions, unless otherwise modified by Clay County, Missouri, within this document, shall govern the submission of proposals and subsequent contracts. Clay County, Missouri reserves the right to reject any proposal that takes exception to these conditions.

3. COMPLETING PROPOSAL: All information must be legible. Any and all corrections and/or erasures must be initialed. Each proposal must be signed in ink by an authorized representative of the proposer and required information must be provided. The contents of the proposal submitted by the successful proposer of this RFP will become a part of any contract award as a result of this solicitation. Proposer shall initial all pages where the document denotes "PROPOSER'S INITIALS: ____".

4. REQUEST FOR INFORMATION: Any requests for clarification of additional information deemed necessary by any respondent to present a proper proposal shall be submitted in writing to the Purchasing Department, 1 Courthouse Square, Liberty, MO 64068, referencing this RFP number, a minimum of five (5) calendar days prior to the proposal submission date. Any request received after the above stated deadline will not be considered. All requests received prior to the above stated deadline will be responded to in writing by the County in the form of an addendum addressed to all prospective respondents.

5. CONFIDENTIALITY OF PROPOSAL INFORMATION: Each proposal must be submitted in or under cover of a sealed envelope to provide confidentiality of the information enclosed. The envelope should be sealed and clearly marked with RFP number and the name of the project.

All proposals and supporting documents will remain confidential until a final contract has been executed. Information that discloses proprietary or financial information submitted in response to qualification statements will not become public information. This is in accordance with the Missouri Sunshine Law.

6. SUBMISSION OF PROPOSAL: Proposals are to be sealed and submitted to the Purchasing Department, Administration Building, 3rd fl., 1 Courthouse Square, Liberty, MO 64068, prior to the date and time indicated on the cover sheet. At such time, all proposals received will be formally opened. The opening will consist of only the name and address recording of proposers.

7. RFP EXPIRATION:

a. All RFPs shall be considered as firm for a period of one hundred twenty (120) calendar days, commencing the date and time of the RFP closing and expiring at 5:00 p.m. of the last day. If County extends a closing date through an addendum; the one hundred twenty (120) calendar days shall start from the extended closing date.

b. Unless withdrawn, as provided in this RFP, a Proposal is binding on the Vendor, and may be received by the County at any time up to and including the proposed RFP closing date.

8. ADDENDA: All changes, additions and/or clarifications in connection with this proposal will be issued by the Purchasing Department in the form of a WRITTEN ADDENDUM. SUBMIT EQUAL NUMBER OF SIGNED ADDENDUM WITH THE NUMBER OF PROPOSALS REQUIRED. Verbal responses and/or representations shall not be binding on the County.

"PROPOSER'S INITIALS: ____".

9. **LATE PROPOSALS AND MODIFICATION OR WITHDRAWALS:** Proposals received after the date and time indicated on the cover sheet shall not be considered. Proposals may be withdrawn or modified in writing prior to the proposal submission deadline. Proposals that are resubmitted or modified must be sealed and submitted to the Purchasing Department prior to the proposal submission deadline. Each proposer may submit only one (1) response to this proposal.
10. **BONDS:**
- a. When a Bond is required; the sureties of said bonds shall be authorized to do business in the State of Missouri and are subject to the approval of the Purchasing Agent and have an A.M. Best's Rating no lower than A-VII.
 - b. The successful Proposer shall, prior to the execution of the contract, deliver three (3) copies to the County.
 - c. Bonds shall be in the amount of one hundred and ten percent (110%) of the Contract Sum covering faithful performance of contract, and one hundred percent (100%) of the Contract Sum as security for the payment of obligations arising under the contract unless stipulated otherwise.
 - d. Bonds shall be written by a surety authorized to transact business in the State in which the project is located. They shall also be named on the current list of "Surety Companies Acceptable on Federal Bonds" as published in the Federal Register by the Audit Staff, Bureau of Accounts, Treasury Department and executed by an authorized resident agent of the surety. Both the surety and the surety's agent shall be subject to the County's approval.
 - e. Credentials showing the legal right of the surety to transact business in the State the project is located, and showing the power of attorney of the surety's agent shall be attached to the bonds.
 - f. Bonds shall be provided and become effective upon execution of the contract.
 - g. The Bidder agrees that changes, additions and omissions in the contract documents shall in no way affect the validity of the bonds.
11. **NEGOTIATION:** The County reserves the right to negotiate any and all elements of this proposal.
12. **INVOICING AND PAYMENTS:** All services billed under this proposal must be clearly itemized on the invoice. Invoices must be supplied each time services are performed. Invoices shall be prepared and submitted to: Dean Brookshier, Clay County Administrator, Administration Building, 1 Courthouse Sq., Liberty, MO 64068. Invoices shall contain the following information: Agreement number, description of services, unit prices, and totals.
13. **TAX EXEMPT:** The County and its Departments are exempt from payment of Missouri Sales and Use Tax in accordance with Section 144,040 and 144,615 RSMO 1969 and is exempt from payment of Federal Excise Taxes in accordance with Title 26 United States Code, Annotated from State and local sales taxes. Sites of all transactions derived from this proposal shall be deemed to have been accomplished within the State of Missouri.
14. **FUND ALLOCATION:** Continuance of any resulting Resolution, Agreement, Contract, or issuance of Purchase Order is contingent upon the available funding and allocation of County funds. The Contractor understands that the obligation of the County to pay for goods and/or services under the contract agreement is limited to payment from available revenues and shall constitute a current expense of the County and shall not in any way be construed to be a debt of the County in contravention of any applicable constitutional or statutory limitations or requirements concerning the creation of indebtedness by the County nor shall anything contained in the contract constitute a pledge of the general tax revenues, funds or moneys of the County, and all provisions of the contract shall be construed so as to give effect to such intent.
15. **TERMINATION:** Subject to the provisions below, any contract derived from this Request For Proposal may be terminated by either party upon thirty (30) days advance written notice to the other

*PROPOSER'S INITIALS: ___".

termination, then said contract may be extended upon written approval of the County until said work or services are completed and accepted.

a. TERMINATION FOR CONVENIENCE: In the event that the contract is terminated or cancelled upon request and for the convenience of the County, without the required thirty (30) days advance written notice, then the County shall negotiate reasonable termination costs, if applicable.

b. TERMINATION FOR CAUSE: Termination by the County for cause, default or negligence on the part of the contractor shall be excluded from the foregoing provision; termination costs, if any, shall not apply. The thirty (30) days advance notice requirement is waived in the event of Termination for Cause.

16. SAFETY: All practices, materials, supplies, and equipment shall comply with the Federal Occupational Safety and Health Act, as well as any pertinent Federal, State and/or local safety or environmental codes.
17. RIGHTS RESERVED: The County reserves the right to reject any or all proposals, to waive any minor informality or irregularity in any proposal, and to make award to the response deemed to be most advantageous to the County.
18. PROPOSERS PROHIBITED: Proposers are prohibited from assigning, transferring, conveying, subletting, or otherwise disposing of this proposal or any resultant agreement or its rights, title, or interest therein or its power to execute such agreement to any other person, company or corporation without the previous written approval of the County.
19. DISCLAIMER OF LIABILITY: The County, or any of its Departments, will not hold harmless or indemnify any respondent for any liability whatsoever.
20. INDEMNITY AND HOLD HARMLESS: Contractor agrees to indemnify, release, defend, and forever hold harmless the County, its officers, agents, employees, and elected officials, each in their official and individual capacities, from and against all claims, demands, damages, loss or liabilities, including costs, expenses, and attorneys fees incurred in the defense of such claims, demands, damages, losses or liabilities, or incurred in the establishment of the right to indemnity hereunder, caused in whole or in part by Contractor, their sub-contractors, employees or agents, and arising out of services performed by Contractor, their subcontractors, employees or agents under this contract.
21. LAW GOVERNING: The laws of the State of Missouri shall govern this contract. Any action in regard to the consent or arising out of the terms and conditions shall be instituted and litigated in the courts of the State of Missouri, County of Clay and in no other. In accordance, the parties submit to the jurisdiction of the courts of the State of Missouri and to venue in Clay County.
22. COMPLIANCE WITH APPLICABLE LAW: Contractor shall comply with all federal, state or local laws, resolutions, ordinances, rules, regulations and administrative orders, including but not limited to Wage, Labor, Unauthorized Aliens, Immigration Reform and Control Act (IRCA), EEO and OSHA-type requirements which are applicable to Contractor's performance under this contract. Contractor shall indemnify and hold the County harmless on account of any violations thereof relating to Contractor's performance under this contract, including imposition of fines and penalties which result from the violation of such laws, and further agrees to insert the foregoing provision in all subcontracts awarded hereunder.
23. ANTI-DISCRIMINATION CLAUSE: No contractor shall in any way, directly or indirectly discriminate against any person because of age, race, color, handicap, sex, national origin, or religious creed.
24. DOMESTIC PRODUCTS
Clay County, Missouri has adopted a formal written policy. It is the policy of this County that each contract for the purchase or lease of manufactured goods or commodities involving an expenditure of \$1,000 or more shall be for goods or commodities manufactured, assembled or produced in the United States. This policy shall not apply where the cost of the contract would be increased by more than 10% , when only one line item of a particular good or product is manufactured, assembled or produced in the United States, or when the specified products or not in sufficient quantities to meet the County's needs.
(Ord GO -91-126- Purchasing Chapter 37.38)

"PROPOSER'S INITIALS: ___".

Commission shall have a financial interest, direct or indirect, in this contract. A violation of this provision renders the contract void. Federal conflict of interest regulations and applicable provisions of Sections 105.450 – 105.496 shall not be violated. Contractor covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services to be performed under this contract. The Contractor further covenants that in the performance of this contract no person having such interest shall be employed.

26. **DEBARMENT:** By submission of its response, the Contractor certifies that neither it nor its principals is presently debarred or suspended by any Federal, State Department or Agency, including listing in the U.S. General Services Administrations List of Parties excluded from Federal Procurement or Non-Procurement programs; or if the amount of this response is equal to or in excess of \$100,000, that neither it nor its principals nor its subcontractors receiving sub-awards equal to or in excess of \$100,000 is presently disbarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any Federal, State Department, agency or provision of law. If the Contractor is unable to certify any of the statements in this certification, the contractor must attach an explanation to its response.

"PROPOSER'S INITIALS: ___".