

City of Mission
Instructions to Proposer – Scope of Work
RFP Name/No.: Municipal Audit Services/ 24-630-08-21

City of Mission is seeking a qualified professional certified public accounting firm to provide stipulated government agency auditing services to the City of Mission.

1. Intent of Proposal

The City is soliciting Request for Proposals (“RFP”) and Statement of Qualifications from interested qualified professional certified public accounting firm to provide stipulated government agency auditing services, and audit its financial statements. The City reserves the right to accept or reject any or all proposals for any reason it finds to be in the best interest of the City.

The vendor will perform the services listed in the Specifications Section in cooperation with the Director of Finance or designated accounting/financial personnel from the City of Mission. The scope of the work services may encompass other related but undefined work associated with this project.

The City seeks to afford the opportunity for qualified Small Business Enterprise (“SBE”), Minority Business Enterprise (“MBE”), and Women Business Enterprise (“WBE”) firms to propose to provide the services described herein.

2. Assistance Available to Auditors.

The audit report for the year ending September 30, 2024 is currently being performed by Carr, Riggs & Ingram, of McAllen, Texas and will be available, upon completion, for review on the City’s website: www.missiontexas.us.

The City’s Finance Director or her designee will address questions pertaining to accounting and internal control procedures. The City’s assistance shall be limited to “pulling” of records-receipts, checks, and invoices for audit sampling. There must be at least thirty-six (36) hours notice provided to staff to compile these records before the audit firm will need them. A separate workspace for three to five people will be made available for the audit staff in close proximity to the accounting records and staff.

3. Description of the Municipality

The City of Mission has approximately 711 full-time equivalent positions with an estimated bi-weekly payroll of \$1.69M. The total City budget for 2023-2024 is \$60.2 million and the City currently has 23 funds. The City owns its own water and wastewater utility services. The City processed approximately 6,576 accounts payable checks and 19,640 payroll checks (checks and ACH transactions) in 2022-2023. The City is a home rule City using a modified accrual basis of accounting. More detailed information about the City and its finances can be found in prior ACFR’s and budgets as listed on our website at www.missiontexas.us.

4. Fund Structure

As of Currently, the City’s fund structure is as follows:

Fund Type/Account Group	Number of Individual Funds	Number with Legally Adopted Annual Budgets
General fund	1	1
Special revenue funds	15	15
Debt service funds	1	1
Capital project funds	1	1

Enterprise funds	4	4
Internal service funds	1	1
Agency funds	0	0
Pension trust funds	0	0
General fixed asset account group	1	0
General long-term debt account group	1	0

5. Scope of Work to be performed

The audit of the financial statements of the City’s governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the City’s basic financial statements, is to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and/or as prescribed for financial audits of state and local governmental entities by the:

- General Accounting Office (GAO) (Yellow Book);
- Provisions of the Single Audit Act Amendments of 1996;
- Office of Management and Budget (OMB) Circular A-133;
- Government Accounting Standards Board (GASB);
- Securities and Exchange Commission (SEC); and
- Any other state or federal standard setting agencies.

The City also desires the auditor to express an opinion on the fair presentation of the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund of their basic financial statements, including the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

The auditor is not required to audit the supporting schedules contained in the annual financial report. However, the auditor is to provide an “in-relation-to” opinion on the supporting schedules based on the limited auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the management’s discussion and analysis, introductory or statistical sections of the report.

In accordance with *Government Auditing Standards*, a separate report will be required considering internal controls over financial reporting. In accordance with the United States Office of Management and Budget Circular A-133, a report on compliance with the requirements of major federal programs and on internal control over compliance is required.

The City has received the Government Finance Officers Association of the United States and Canada’s Certificate of Achievement for Excellence in Financial Reporting for previous fiscal years and wishes to continue submission for this certification. The auditor may be required to prepare significant portions of the Annual Comprehensive Financial Report (ACFR) for the convenience of the City. *If auditor preparation of significant portions of the ACFR would be considered a finding or material weakness, please note that in the proposal documents.*

The audit reports must be submitted *no later than March 15th* of each year.