

McBRIDE, LOCK & ASSOCIATES, LLC

Certified Public Accountants
Established 1980

Proposal for Audit Services
Ralls County Ambulance District
And
Marion County Ambulance District

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McBRIDE, LOCK & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

February 9, 2024

Claudette Moss, Finance and Benefits Director
Marion/Ralls County Ambulance District
3120 US-61
Hannibal, MO 6340

Dear Ms. Moss:

We are pleased to respond to your request for proposal to provide professional audit services. We feel our firm is somewhat unique in that we have performed a large number of audits for Missouri counties and various other government and non-profit entities, including performing the audit of Southern Platte County Ambulance District annually the last several years. The following sections of our proposal set forth a certified public accounting firm whose staff has extensive experience in performing audits of entities such as yours. In addition, our qualifications guarantee you will be provided a service that will be beneficial to the Marion/Ralls County Ambulance Districts.

Normally, a certified public accounting firm consists of individuals with knowledge in several general areas and having the responsibilities and qualifications as indicated by the AICPA. The individuals in our Firm have specialized in the governmental field, especially the needs of organizations such as yours.

Our client base consists completely of governmental entities that are not seasonal by nature, thereby allowing us to provide continuous service with a reserve to apply to critical needs. These needs require expertise in various areas which our Firm has spread throughout our professional staff resulting in more than one person being available to satisfy your needs.

We appreciate being considered for this engagement and assure you that with our selection, Marion and Ralls County Ambulance Districts will receive quality professional services in a timely manner.

Very truly yours,



Cory Sutherland

SECTION A

APPROACH

Section A – Approach

McBride, Lock & Associates, LLC has performed several audits of governmental entities through our 151 audits of Missouri Third Class Counties in the past 14 years, in addition to performing audits of the Laclede County Health Department. We feel these efforts are closely related to the efforts which will be required for your audit. The following narrative describes our basic approach in the performance of these efforts.

METHOD OF PERFORMANCE

Initiation of Efforts

Upon notification of award from Marion/Ralls County Ambulance Districts, we will immediately obtain and review the following:

- Financial Statements.
- Prior audit report filed.
- Other related audits filed.

Concurrently, we will contact the Finance Director to establish start dates. We will also request that we have the opportunity to meet with the Board of Directors.

Our firm will conduct a preliminary planning meeting to assign staff and discuss the audit approach. At that time we will inform the key personnel that the objectives are:

- To perform an audit of the financial statements of the Ambulance Districts, including compilation of those statements when necessary;
- To issue an opinion on those statements; and
- To follow-up on prior audit findings.

Fieldwork

Our initial contact will be with the Finance Director. A meeting with the Director and the Board of Directors will then be arranged. The initial meeting with the Director will focus on the records maintained and the coordination between these officials. This understanding forms the basis for our approach. All initial meetings will be conducted by partner and/or supervisory personnel of McBride, Lock & Associates, LLC.

The accounting practices will then be documented and an understanding of the methodology obtained. Once understood the supervisor or partner determines the control documents to be used to perform the audit. Check registers, warrant registers, monthly reports, collection reports, budget documents, deposits, bank statements and annual reporting forms are all considered as significant accounting records. Certain records are required by statutory authority which establishes a reasonable basis for overall accounting control. Determining the reliability of these accounting records and the effectiveness of the controls established forms the basis for our initial efforts. The knowledge gained from our understanding and testing of the controls will facilitate the remainder of the audit process.

Section A – Approach

Audits of Financial Statements

The audit schedule and thus our proposed timeframes assume that records available for cash basis accounting will be complete and available. Our responsibility will be to audit the financial statements of the Ambulance Districts, including the Statement of Net Position – Governmental Funds, Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance, and the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds for the year ended December 31, 2023. The audit will extend to providing a schedule of federal financial assistance when applicable for Uniform Guidance requirements, although we do not anticipate this being required at this time. In the event that cash balances or transactions are not supported by reconciled bank statements or other accounting records, we will compile schedules of reconciled bank balances. However, if the differences between recorded balances and reconciled bank balances cannot be determined by Ambulance District personnel, we may modify our auditor’s reports. In this situation, and should we find that other required financial statement information is not provided by or available from the Ambulance Districts, we will advise the Board of Directors.

Conduct the Audits for the Year Ended December 31, 2023

The audits will be performed using the financial statements for the year ended December 31, 2023, and in accordance with Uniform Guidance when applicable. Source information for the financials establishes the framework for the evidential matter in the conduct of the audit. Key employees will be interviewed as to their practices in maintaining the accounting records.

The initial phase of the audit will be to gain an understanding of the internal accounting and administrative controls through an analysis of such processes. This understanding and the related accounting and administrative controls will form the basis for risk assessments to be used for the single audit, if necessary.

Upon completion of the planning efforts, the substantive audit procedures will be performed on each of the following areas for each fund in order to support the auditor's opinions:

- Cash Balances
- Cash Receipts
- Cash Disbursements
- Debt
- Commitments and Contingencies
- Footnotes to the Financial Statements

Section A – Approach

The specified audit steps will be commensurate with materiality and internal accounting controls. The audit steps will include consideration of the risks of fraud, evaluation of the control environment, reading of Board minutes, discussions with key officials, review of budgeted revenues and expenditures in relation to those recorded, analytical reviews of trends and ratios, in addition to bank confirmations, other tests of cash receipts, tests of procurement practices (bidding, purchasing, receiving and cash disbursements), as well as classification of entries into the proper fund and budgetary category. The audit will include consideration of compliance with statutory regulations where relevant to financial reporting and disclosure.

While it is not anticipated this will be necessary, the audit will determine the need to perform a Single Audit in accordance with the Uniform Guidance. If the \$750,000 limit is exceeded by either district during the audit period, a Single Audit will be performed. We have performed and reviewed over 500 Single Audits since 1986. All necessary steps to ascertain all grants received and expended will be performed prior to the determination of the need for the Single Audit. The audit will report in accordance with those requirements, inclusive of submission of the data collection form to the Federal Audit Clearinghouse. The audit will also provide tests on federal programs when required by the Uniform Guidance in accordance with the Compliance Supplement. For those programs not included in the Compliance Supplement, key grant provisions will be researched and the compliance requirements will be developed. Controls over the administration of federal programs as well as the accounting for federal monies will be tested. The auditor's report satisfying Uniform Guidance requirements will be supported principally by these efforts.

Notification of Unauditable Records or Fraud

Our initial analysis in the performance of the audit will be to determine whether the records are complete and auditable. If unauditable conditions, fraud or irregularities are detected, the Director and Board of Directors will be notified immediately.

Exit Conference

Upon completion of the audit efforts an exit conference will be held with the Board of Directors and other key Ambulance District officials who may wish to attend. A summary of the efforts will be provided with particular attention given to any audit findings and their potential impact on federal awards. The date will be scheduled in order to be mutually convenient for all attendees.

Workpapers Retention

The audit workpapers will be available for access by the Federal Audit oversight agencies. It is the Firm's practice to retain audit work papers for seven (7) years. Our work papers will also be available for cognizant agency review.

Section A – Approach

Reporting

Upon completion of all field efforts, we will develop the audit report. The audit report will include all audit opinions, financial statements, audit findings, and federal reporting schedules. We will submit the report for review, analysis, and, as appropriate, Ambulance District responses to the audit report. Once received we will prepare the following:

- Final signed audit report to the Ambulance District.
- Signed copies and an electronic copy to the counties served, if desired.
- Presentation to the Board of Directors.
- Management letter points (closed document), if necessary.
- Recommendations on improvement of county effectiveness, internal controls and accounting controls.
- Discussion of management letter issues with the Board of Directors, if applicable.

SECTION B

SCHEDULE

Section B – Schedule

SCHEDULE OF EVENTS

Task or Event	Completion Day	Assigned Personnel	Work Hours
Preliminary — Obtaining key budgetary and prior audit information, Board of Directors meeting.	1	Partner Manager	10
Preparation of program, brief staff	7	Manager	5
Entrance Conference	10	Partner through Staff	2
Analyzing key accounting and reporting process for all Ambulance District funds	14	Senior	20
Preparation of financial statements	14	Manager	10
Review and evaluate accounting and administrative controls	14	Senior	25
Test of Receipts	21	Senior Staff	40
Test of Disbursements	21	Senior Staff	40
Test of RSMo	21	Senior Staff	20
Cash Balances	21	Senior	40
Exit Conference	28	Partner Manager	2
Review	28	Partner Manager	16
Preparation of Report	30	Partner Manager	10
Total Hours			240

For purposes of this Schedule, Completion Day is specified as the number of days from the date of award or April 1, whichever is later. The final report will be completed prior to the end of June 2024. The schedule of events encompasses all work needed for both audits.

SECTION C

Cost

Section C - Cost

COST

- A. The total cost for the 2023 audit period is:

Marion County Ambulance District:	\$16,000
Ralls County Ambulance District:	\$8,000
Total Cost:	\$24,000

This is a fixed fee arrangement for all costs including travel and report production.

- B. It is not anticipated that a Single Audit will be required and that the financial statements will be on the modified accrual basis. Therefore, these considerations are included in our fixed fee price. Modifications to the contract which could affect pricing are as follows:

Single Audit Required: Add \$1,000 (per district)

If the audit detects any fraud or irregularity, the occurrence will be reported to the next higher organizational level, as appropriate. A determination will be made as to its impact on the overall audit cost and appropriate modification to the engagement letter – audit contract will be made between the Marion/Ralls Ambulance District Board and McBride, Lock & Associates, LLC.

SECTION D

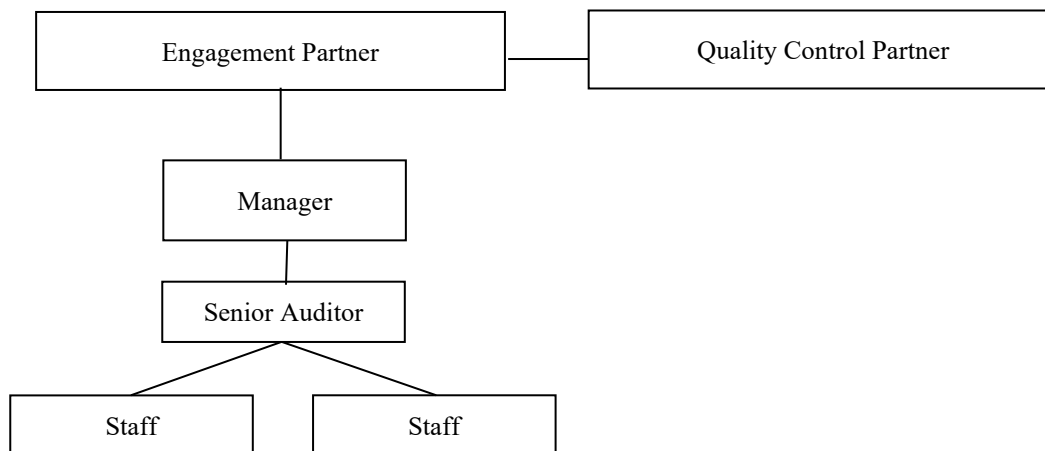
Organization

Section D - Organization

PROFILE OF FIRM AND QUALITY CONTROL

McBride, Lock & Associates, LLC has dedicated itself to the performance of governmental accounting and auditing since 1980. Our approach to performing these audit services is designed to maximize effectiveness and efficiency in gathering and evaluating data, thus allowing us to meet the scheduling requirements of the Ambulance District. Additionally, our approach has been designed to provide quality service to county organizations while conducting the audits in accordance with generally accepted governmental auditing standards, Uniform Guidance requirements and Missouri statutory responsibilities.

McBride, Lock & Associates, LLC consists of one managing partner, three partners and employs five supervisory senior auditors, five senior auditors and nine staff auditors. We have one office located in Kansas City, Missouri. The organizational structure that we will utilize while conducting the county audit requested is as follows:



Supervisors and Staff

The professionals proposed to serve Marion/Ralls County Ambulance District have a wealth of experience providing audits of governmental entities, and Missouri counties in particular. They know both the requirements imposed on counties by State Statutes and the expectations of the Missouri State Auditor. They also possess extensive experience in the performance of audits conducted in accordance with OMB Circular A-133/Uniform Guidance and in the compilation and audit of financial statements presented in accordance with the regulatory basis of accounting.

Our proposed management team (partners and manager) includes a former auditor with the State Auditor's Office. Because our firm practices exclusively in the nonprofit/governmental area, we do not have the disruption of large commercial clients competing for our best personnel resources, nor do we have the interruption of tax clients demanding our services to meet the April, August and October tax filing deadlines. Our professionals possess the same or greater knowledge, education, training and skills in planning, audit execution, reporting, presenting, and financial analysis as any other firm, local or national, without the distractions of competing practice areas or burdensome administrative procedures required for SEC practices.

Section D - Organization

Our partners are natives of the State of Missouri and attended Missouri Universities. Each CPA holds a license in the State of Missouri. McBride, Lock & Associates, LLC brings you the best of all options: talented, technically competent auditors, requisite experience with large, complex public sector engagements, recognition that Marion/Ralls County Ambulance Districts will be one of the most important clients of our firm, with the ability to claim our most skilled professionals, and a commitment to the success of the Missouri county audits harkening from 40 years of residency and service in the State of Missouri.

PERSONNEL

The skills and commitment of the engagement team are key to the successful completion of any audit engagement. Our proposed team has been selected to meet the Ambulance Districts needs.

Ability to Manage Large, Complex Engagements – The Ambulance District seeks auditors with a proven track record successfully managing large, complex governmental audit assignments. Members of our engagement team have experience providing auditing services involving multiple sites, compliance with Federal and State regulations, elected officials, tight deadlines, and specialized industry requirements. Each of these engagements resulted in the submission and acceptance of all required reports in accordance with the requirements of each contracting or awarding agency.

Experience with Industry, State of Missouri and Federal Audit Requirements – The professionals proposed to serve the Marion/Ralls County Ambulance Districts have a wealth of experience providing audits of governmental entities, and Missouri counties in particular. They know both the requirements imposed on counties by State Statutes and the expectations of the Missouri State Auditor. They also possess extensive experience in the performance of audits conducted in accordance with Uniform Guidance and in the compilation and audit of financial statements presented in accordance with the cash basis of accounting.

Our proposed management team (partners and managers) includes a former auditor with the State Auditor’s Office. Because our firm practices exclusively in the nonprofit/governmental area, we do not have the disruption of large commercial clients competing for our best personnel resources, nor do we have the interruption of tax clients demanding our services to meet the April, August and October tax filing deadlines. Our professionals possess the same or greater knowledge, education, training and skills in planning, audit execution, reporting, presenting, and financial analysis as any other firm, local or national, without the distractions of competing practice areas or burdensome administrative procedures required for SEC practices.

Personnel Committed to the Marion/Ralls Ambulance District – Our partner and project director are natives of the State of Missouri and attended Missouri Universities. Each CPA holds a license in the State of Missouri. McBride, Lock & Associates, LLC brings you the best of all options: talented, technically competent auditors, requisite experience with large, complex public sector engagements, recognition that the Marion/Ralls County Ambulance Districts will be one of the most important clients of our firm, with the ability to claim our most skilled professionals, and a commitment to the success of the Missouri county audits harkening from 40 years of residency and service in the State of Missouri.

Section D - Organization

The table below highlights experience of our proposed key personnel.

Name	Position	County	State of Missouri	Uniform Guidance
Robert J. Lock, CPA	Quality Control Partner	x	x	x
Mark Stair, CPA	Engagement Partner	x	x	x
Matt Brickey, CPA	Manager	x	x	x
Dalinuel Howard, CPA Candidate	Senior	x	x	x

Key personnel have been identified as partner, project director and senior. Their resumes follow. Each of these individuals participated in a significant capacity in the audits of Missouri counties for the years ended December 31, 2006 through 2022.

In addition, all staff auditors assigned will have a minimum of a four-year business degree from an accredited university, completed at least two (2) courses in governmental accounting and/or auditing approved for continuing professional education (CPE) credit by the Missouri State Board of Accountancy, and at least six months of governmental audit experience.

There have been no disciplinary actions taken against any of the offeror's proposed personnel.

SECTION E

Experience, Reliability, and Expertise

Section E – Experience, Reliability, and Expertise

McBride, Lock and Associates, LLC performed the audit of the Laclede County Health Department for the years ended December 31, 2013-2015 and the years ended December 31, 2016 - 2018, which is an audit that is substantially the same as the one requested by this RFP. We have also performed 133 audits of Missouri third class counties in the past thirteen years. As part of our contracts with the State Auditor's office to perform these audits, we have been required to include various component units of the Counties, including 911 Emergency Services Boards, Mental Health Services Board, Sheltered Workshops, Senior Services Boards and Senate Bill 40 Boards. This level of experience along with our full dedication of our firms practice and resources to the performance of governmental audits is the principal reason why our firm is of the best advantage to the Marion/Ralls County Ambulance Districts.

Below is the complete list of County audits we have performed in the past thirteen years under State Auditor's Office contracts and contracts directly with the various counties. All of these audits were performed in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance (formerly OMB Circular A-133), when applicable, similar to the requirements of this RFP.

- Adair – 2; 2006-07 and 2008-09
- Andrew – 4; 2006-07, 2008-09, and 2015, 2016-17
- Atchison – 3; 2006-07, 2008-09, 2016-17
- Audrain – 1; 2016-17
- Barry – 2; 2016-17, 2020
- Barton – 4; 2006-07, 2008-09, 2010-11, 2014-15
- Bates – 4; 2006-07, 2008-09, 2010-11, and 2014-15
- Benton – 6; 2006-07, 2008-09, 2010-11, 2014-15, 2016-17, 2018
- Caldwell – 1; 2018-19
- Carroll – 2 (GASB 34 presentations); 2007-08 and 2009-10
- Cedar – 2; 2014-15, 2020
- Chariton – 2; 2006-07 and 2008-09
-
- Clark – 5; 2007-08, 2009-10, 2011-12, 2013 and 2014
- Clinton – 1; 2016-17
- Crawford – 2; 2007-08 and 2009-10
- Dade – 1; 2019-20
- Dallas – 2; 2016-17, 2019-20
- Daviess – 1; 2019-20
- DeKalb – 5 (GASB 34 presentations); 2006-07, 2008-09, 2013-14, 2017-18, 2020
- DeKalb – 4 (GASB 34 presentations); 2006-07, 2008-09, 2013-14, 2017-18
- Douglas – 1; 2017-18
- Dunklin – 1; 2017-18
- Gentry – 4; 2006-07, 2008-09, 2010-11, 2019-20
- Grundy – 4; 2013-14, 2015-16, 2017-18, 2019-20
- Henry – 1; 2013-14
- Hickory – 4; 2006-07, 2008-09, 2012-13, 2016-17
- Holt – 6; 2007-08, 2009-10, 2011-12, 2013-14, 2017-18, 2019-20
- Knox – 1; 2006-07
- Laclede – 2; 2016-17, 2018-2020
- Lawrence – 1; 2020
- Livingston – 1; 2019-20
- McDonald – 8; 2006-07, 2008-09, 2010-11, 2012-13, 2014-15, 2016-17, 2018-19, 2020
- Miller – 2; 2006-07 and 2008-09
- Mercer – 2; 2007-08, 2019-20
- Morgan – 1; 2015-2016
- Nodaway – 7; 2007-08, 2009-10, 2013-14, 2016, 2017, 2018, 2020
- Phelps – 2; 2017-18, 2019-20
- Polk – 1; 2014-15
- Pulaski – 5; 2007-08, 2009-10, 2015-2016, 2017, 2018
- Randolph – 1; 2007-08
- Ray – 2; 2013-14, 2017-18
- Schuyler – 1; 2017-18
- Scotland – 3; 2007-08, 2012, 2019-20
- Shelby – 3; 2012, 2015-2016, 2019-20
- St. Clair – 1; 2015-2016
- Vernon – 7; 2006-07, 2008-09, 2010-11, 2012-13, 2014-15, 2016-17, 2020
- Warren – 2; 2007-08 and 2009-10
- Webster – 1; 2009-10

Section E – Experience, Reliability, and Expertise

In addition to the Missouri County efforts noted above, we have also performed a financial audit of the City of Lake Lafayette, Missouri since the fiscal year ended 2011.

McBride, Lock and Associates, LLC is a firm dedicated 100% to audits of governmental and not-for profit clients. In addition to our extensive audit efforts for local governments, we have performed over 200 Uniform Guidance (OMB Circular A-133) audits for various nonprofit organizations, many of which receive funding from HHS. These non-profit organizations include:

- Six Missouri Area Agencies on Aging
- Ozark Action, Inc.
- National Association of Basketball Coaches Foundation
- American Indian Council
- Missouri Community Action Network
- Center for Practical Bioethics, Inc.
- Heartland Center for Behavioral Change
- Northeast Kansas Community Action Program, Inc.
- Mid-Kansas Community Action Program, Inc.
- Missouri Association of Area Agencies on Aging

McBride, Lock and Associates, LLC is currently under national audit services contracts with various Federal audit agencies. These contracts typically span 5 years and include significant effort at the local governmental level, including counties. Currently we are performing services with the following federal audit agencies:

- Election Assistance Commission
- Legal Services Corporation
- NSF
- EOUST (DOJ)
- AOUSC (US Courts)
- USDA

We are also currently under contract with the following four State of Missouri agencies:

- State Auditor’s Office
- Department of Natural Resources
- Department of Health and Senior Services
- Department of Insurance, Financial Institution and Professional Registration

An example of these efforts is as follows:

- Missouri State Auditor’s Office – 133 counties using both regulatory and GASB 34 financial statement presentation, several single audits, multiple elected officials, and evolving definitions of the reporting entity.
- NSF – SBIRs – Engagement encompassed reports from NSF over the past five years were 680 audits. Audits completed within strict time restraint of 10-15 days. Range of dollars reviewed were \$500,000 to \$750,000.

Section E – Experience, Reliability, and Expertise

- Administrative Office of the U.S. Courts Community Defender Organizations Grant Audits – 17 per year throughout the US. Grant Funds range from \$2,000,000 to \$20,000,000 per location. Audits completed for fiscal year 1997 through present.
- Chapter 13 Trustees – Average of 40 audits per year. Funds handled per trustee up to \$100,000,000. Audits performed October 1991 through present.

Business Compliance and Other Information

McBride, Lock & Associates, LLC certifies we are in compliance with laws regarding conducting business in the State of Missouri. Our compliance to conduct business in the state includes:

- a.) Registration of business name,
- b.) Certification of good standing,
- c.) All city, county, state and federal taxes are paid;
- d.) State licenses,
- e.) All licenses and permits to conduct business are current ; and
- f.) Insurance:
 - Workers compensation, Missouri Employers Mutual Insurance;
 - Professional Liability, Great American; and
 - Business and dishonesty, Berkshire Hathaway Guard.
- g.) Conforms to State Statues and participates in the Federal “E-Verify” program.

McBride, Lock & Associates, LLC participates in a peer review program through the AICPA. We receive a peer review report every three years. Our most recent peer review was conducted during 2021. The report issued a rating of Pass without comments.

McBride, Lock & Associates, LLC is a member of the AICPA’s Government Audit Quality Center (GAQC). The GAQC promotes quality governmental audits by providing a multitude of resources for member firms. These resources include: exclusive member-only Continuing Professional Education courses devoted to all aspects of governmental audits, including Uniform Guidance audits; GAQC Alerts, which provide information on recent developments in the field of governmental auditing; and exclusive member-only audit tools and practice aids that can assist in performing governmental and Single Audits and completing audit workpapers.

Section E – Experience, Reliability, and Expertise

Robert J. Lock, CPA Managing Partner

Project Assignment:

Quality Control Partner

Education:

B.S.B.A. Accounting, Univ. of Missouri-Columbia

Certifications:

Missouri CPA Certificate No. 7412, 1981 Expires September 30, 2025

Professional Affiliations:

American Institute of Certified Public
Accountants Missouri Society of Certified Public Accountants
Association of Government Accountants

Work History - Public Accounting Experience

Partner: 1986 - Present

Manager: 1982 - 1985

Senior: 1980 - 1981

Junior: 1977 - 1979

Continuing Professional Education:

Has obtained over 40 hours per year of Continuing Professional Education on a yearly basis. All CPE obtained has been directly related to governmental auditing.

Job Title/Years in Position:

Mr. Lock is currently a Partner with McBride, Lock & Associates, LLC. He has held this position for 35 years and has 45 years of government auditing experience.

Litigation Support

Participated in these examinations involving litigation for various federal and state agencies including: U.S. Attorney, U.S. Postal Inspector, U.S.D.A., Missouri Attorney General and the Missouri Department of Economics Development. Has provided expert testimony for grand jury and Federal court cases.

Specific Experience Related to this Solicitation:

Partner-in-charge or quality control partner responsibilities for over 100 county audits. Many of these audits were performed multiple times.

Section E – Experience, Reliability, and Expertise

Robert J. Lock, CPA
Managing Partner
(Continued)

Performed partner responsibility for over 500 audits in accordance with Uniform Guidance and OMB Circulars A-128 and A-133. Performed partner responsibility for over 600 quality control reviews on CPA work papers and reports, including numerous cities and counties, for:

- HHS
- Commerce
- Legal Services Corporation

Financial/Compliance Grant Audits

Responsibility for audits completed using procedures designed to test compliance with program policy more expansive and detailed than required by GAAS for the following regulatory agencies:

- HHS
- USDA
- USAC
- U.S. DOL
- HUD
- NSF
- HCFA
- DOT
- LSC
- FEMA
- HIS
- Treasury
- Education
- AOUSC
- DOL

Section E – Experience, Reliability, and Expertise

Matthew Brickey, CPA **Partner**

Project Assignment:

Manager

Education:

B.S. Accounting, Truman State University
Master of Accountancy, Truman State University

Work History - Public Accounting Experience

Staff: 2009 Senior: 2009-2013
Manager: 2013 – 2019 Partner: 2020
Two years in the corporate and public accounting field.

Continuing Professional Education:

Acquires 40 hours per year, all hours related to governmental accounting.

Certifications:

Missouri CPA Certificate No. 2010008462
Expires: September 30, 2025

Job Title/Years in Position:

Mr. Brickey is current in his fourth year working at the partner level. Previously served at the Manager level (2014-2019), Senior level (2010-2013), and staff level (2009) at the firm.

Experience Related to this Solicitation

Mr. Brickey has performed financial and compliance audits of Missouri Counties, including Uniform Guidance/A-133 single audits during the past fourteen years. He has been the project director for all SAO County audits performed by the firm since 2014. Counties managed in the past year include:

- Caldwell County
- McDonald County
- Vernon County
- Carroll County

Also, performed the audits for the City of Lake Lafayette, Missouri for fiscal years 2011-2019 in accordance with GASB 34 report presentation.

Section E – Experience, Reliability, and Expertise

Matthew Brickey, CPA
Partner
(Continued)

Nonprofits and Other Audits:

- Missouri Community Action Network
- Ozark Action, Inc.
- Center for Practical Bioethics
- Central Missouri AAA
- Aging Ahead
- Senior Age AAA
- District III AAA
- St. Louis AAA
- Region X AAA
- American Indian Council
- Northeast Kansas Community Action Program
- Missouri Association of AAA's
- National Association of Basketball Coaches Foundation

Section E – Experience, Reliability, and Expertise

Mark Stair, CPA Partner

Project Assignment: Engagement Partner

Education:

B.S. Accounting, University of Kansas, 2006

Master of Accounting & Information Systems, University of Kansas, 2007

Work History - Public Accounting Experience:

McBride, Lock & Associates, LLC –

Junior: 2007 - 2008

Senior: 2008 – 2009

Manager: 2009 – 2019

Partner: 2020 - Present

Continuing Professional Education:

Has obtained over 40 hours per year of Continuing Professional Education. All CPE obtained has been directly related to governmental auditing.

Job Title/Years in Position:

Mr. Stair is currently performing as a partner for McBride, Lock & Associates, LLC and has been performing at that level since 2020.

Experience Related to this Solicitation:

Mr. Stair has been involved in various capacities with the county audits performed since 2008. Specifically, he has been a senior auditor on 10 county audits in the last 10 years.

State of Missouri – Department of Natural Resources

Performs as the engagement partner on 20 audits annually since 2020. Prior to that Mr. Stair was the manager-in-charge of these audits. These include performance audits on soil and water conservation districts, solid waste management districts and state parks.

Administrative Office of the U.S. Courts

Performs at the senior level on annual audits of Criminal Justice Act Grants provided to Community Defender Organizations and audits of Chapter 7 and Chapter 13 bankruptcy trustees.

United States Department of Justice

Performs at the senior level on financial and agreed-upon procedures audits of Chapter 13 bankruptcy trustees and performance audits of Chapter 7 bankruptcy trustees.

Also serves as the engagement partner on audits of bankruptcy petitions under the BAPCPA and has performed at that level since 2020. Previously, Mr. Stair was the manager-in-charge on these engagements.

Section F – Insurance, Business Compliance

Dalinuel Howard Senior

Project Assignment:

Senior

Education:

B.S. Business Accountancy, Emporia State Univ.

A.A. Liberal Arts, Johnson County Community College

Work History - Public Accounting Experience:

Staff Auditor: 2020-2021 Senior: 2021-Present

Continuing Professional Education:

Has obtained over 40 hours per year of Continuing Professional Education. All CPE obtained has been directly related to governmental auditing.

Job Title/Years in Position:

Mr. Howard is currently performing as a senior auditor for McBride, Lock & Associates, LLC and has been performing at that level since 2021.

Experience Related to this Solicitation:

Mr. Howard has performed financial and compliance audits of Missouri Counties including Uniform Guidance single audits during the past two years.

State of Missouri Counties:

- Barry County, Missouri
- Dade County, Missouri
- Harrison County, Missouri
- Shelby County, Missouri