

AN ORDINANCE OF THE CITY OF PARK HILLS, MISSOURI RETAINING DECKER & DEGOOD, P.C. FOR AUDIT SERVICES FOR THE 2022-2023 FISCAL YEAR

WHEREAS, the City of Park Hills, Missouri sent out requests for proposals for fiscal year 2022-2023 audit services.

WHEREAS, among the responses included a proposal from Decker & DeGood, P.C. a true and accurate copy of which is attached hereto as "EXHIBIT A."

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PARK HILLS, MISSOURI, AS FOLLOWS:

**Section 1. Retaining of Audit Services.** The Park Hills City Council hereby authorizes the City Administrator to retain the services Decker & DeGood, P.C. for the quoted fee of \$19,750.00 to complete the audit services for the fiscal year 2022-2023 as further outlined in "EXHIBIT A."

**Section 2. Agreement and Authorizations.** The City Administrator and any other necessary employees are hereby authorized to execute a contract with Decker & DeGood, P.C., consistent with the terms shown in "EXHIBIT A", and any other necessary documents to carry out the intent of this ordinance; and the City Clerk is hereby authorized to attest any such signatures on any such documents and to affix the City's seal thereto to the extent required by such documents. All officials and employees of the City are authorized and empowered, collectively or individually, to take all other actions and steps and to execute all instruments, documents, agreements and contracts on behalf of the City as they shall deem necessary or desirable in connection with the agreement and the carrying out of the intention of this Ordinance.

**Section 3. Severability.** The portions of this Ordinance shall be severable. In the event that any portion of this Ordinance is found by a court of competent jurisdiction to be invalid, the remaining portions of this Ordinance are valid, unless the court finds the valid portions of this Ordinance are so essential and inseparably connected with and dependent upon the void portion that it cannot be presumed that the City Council would have enacted the valid portions without the invalid ones, or unless the court finds that the valid portions standing alone are incomplete and are incapable of being executed in accordance with the legislative intent.

**Section 4. Effective Date.** This Ordinance shall take effect immediately upon its adoption.

BILL NO. 1626

ORDINANCE NO. 1574-24

DULY READ TWO TIMES AND PASSED THIS 27 DAY OF February, 2024.

Stacey Easter  
Presiding Officer

ATTEST:

Brandy Mauler  
City Clerk

APPROVED THIS 27 DAY OF February, 2024.

Stacey Easter  
Mayor

ATTEST:

Brandy Mauler  
City Clerk



## SCOPE OF SERVICES AND PROFESSIONAL FEES

City of Park Hill's attention to cost control includes controlling the costs of professional services. While fees are not the dominant factor in selecting professional accounting services, you should expect your accounting firm to provide value and share your commitment to minimize both the external and internal costs of our service effort. Decker & DeGood, P.C., makes this commitment to City of Park Hill.

The scope of professional services we propose to provide to City of Park Hill for the year ending September 30, are as follows:

- \* Audit of the financial statements of the City
- \* Testing and reporting on compliance with laws and regulations if required by Yellow Book
- \* Testing and reporting on internal control if required by Yellow Book
- Meetings at exit conference and presentation to Council

The maximum fee (including our-of-pocket expenses) we propose for the professional services described above is attached in a seal enclosed envelope.

**Fees are based on the expectation that books are in balance, the cash accounts have been reconciled with the bank statements and the fund balance agree with the prior audit report.**

We would expect to start the audit in November or December and have the report back to you by Council meeting in February and no later than March. Assuming all items requested in checklist is available at time of audit. Since you are behind we would try to schedule the field work late April and no later than May and report back to you by June to catch you up.

As you are aware, we are available on a daily basis for miscellaneous consulting. **As a matter of practice, consultation or phone calls during the are included in our estimates of fees above.** If, in our opinion, our involvement in the consultation will be more extensive and will require an additional billing to the City, but we would first give you an estimate of the time and cost involved before we undertake the project.

**AUDIT SERVICES FOR CITY OF PARK HILLS, MO  
PROPOSED SCHEDULE OF COMPENSATION**

FIRM NAME: Decker + DeGard PC  
 CONTACT: MARSHALL Decker CPA  
 ADDRESS: 3259 EAST SUNSHINE ST A  
SPRINGFIELD, MO 65804  
 TELEPHONE NUMBER: 417-857-1888  
 FAX NUMBER: 417-857-0028  
 EMAIL: MARSHALL@ldgoodcpa.com

YEAR	AUDIT FEES	ON YEARS SHOULD U.G. APPLY	Possible Max Fee
		SINGLE AUDIT FEES	TOTAL AUDIT FEES
2023	9 16,000.00	↑ 3750.00	↑ 19750 -
Option for 2024	16,750.00	4,000.00	20750 -
Option for 2025	17,500.00	4250.00	21750.00
Option for 2026	18,250.00	4500.00	22750. -
Option for 2027	19,000.00	4750.00	23750.00

FIRM AUTHORIZED REPRESENTATIVE

PRINTED NAME AND TITLE: MARSHALL Decker, CPA  
 SIGNATURE: Marshall Decker

**CITY OF PARK HILL  
PARK HILL, MISSOURI**

**Proposal to Provide  
Professional Services**

Decker & DeGood  
CERTIFIED PUBLIC ACCOUNTANTS

7259A EAST SUNSHINE  
SPRINGFIELD MISSOURI 65804  
417 887 1885  
FAX 417 867 0026

February 1, 2024

City of Park Hill  
9 Bennett Street  
Park Hill, MO 63601


Dear Mayor and Board.

Decker & DeGood, P.C. is pleased to respond to your invitation to propose providing the City of Park Hill, Park Hill, Missouri, with professional accounting and auditing services. Decker & DeGood, P.C. has an outstanding reputation of providing the highest quality services to some of southwest Missouri's organizations and businesses.

With Decker & DeGood, P.C., you will receive outstanding value per dollar spent. Our year-round contact demonstrates our willingness to provide you with top quality services and high-level attention.

Our qualifications and proposed fees are more fully described in the following pages. We hope you will find this to be informative and responsive. Please feel free to call should you have any questions or comments.

Very truly yours,

  
Marshall Decker, CPA

## TABLE OF CONTENTS

- Section 1 BACKGROUND INFORMATION ON DECKER & DEGOOD, P.C.
- Section 2 OUR APPROACH TO CLIENT SERVICE
- Service Philosophy
  - Service Style
  - Business Advisor Approach
- Section 3 SCOPE OF SERVICES & PROFESSIONAL FEES
- Section 4 REFERENCES
- Section 5 SUMMARY

## BACKGROUND INFORMATION ON DECKER & DEGOOD, P.C.

Decker & DeGood, P.C., was formed upon the combination of talent, experience, personality, friendship, and dedication to quality client service of Marshall Decker and Greg DeGood.

Marshall Decker graduated from Southwest Missouri State University in May 1969 where he ran track, setting several university records. After gaining the required practical experience requirements, Marshall began servicing the accounting needs of the surrounding Springfield community. Marshall has developed over the years a highly respected, quality practice with many long-standing, successful clients. Marshall's expertise lies in accounting and auditing for not-for-profit, local government and manufacturing entities along with taxation services for a vast array of clientele. Marshall is heavily involved in the community through youth athletic and character development organizations.

Blake Pace, graduated from Missouri State University in May 2022, and finished his CPA exam April 2023. Blake works with Marshall on the Governmental Audit part of the firm and is well versed in the reporting requirements and audit procedures. Blake headed up our conversion to Advance Flow which is our newest audit program and package.

Greg DeGood graduated from Southwest Missouri State University in May 1986 where he was involved in various social and honorary fraternal activities as well as an internship with the accounting firm of Decker & McMillin. Upon graduation, Greg accepted a position in Kansas City, Missouri with the worldwide accounting firm of Laventhol & Horwath where he primarily serviced clients in the lodging and real estate industry. In 1988, Greg continued his professional career with the Big Eight accounting firm of Touche Ross & Co. (later to become Deloitte & Touche) where he serviced national, international, privately held and publicly traded clients in the manufacturing, not-for-profit, financial, and service industry fields. Other firm responsibilities included recruiting director at Southwest Missouri State University and Kansas State University. In April 1992, Greg, his wife and infant son relocated to Springfield to begin practice with Marshall.

Decker & DeGood, P.C. is supported by a professional staff of talented, friendly, dedicated and experienced individuals.

We are members of the American Institute of Certified Public Accountants Private Companies Practice Section. Membership in the PCPS requires that we undergo in-house peer review by other PCPS firms. The reviews are quite rigorous with an emphasis on quality control and maintenance of professional and technical standards. Membership in the PCPS assures that the highest level of professional and technical standards are maintained by firms practicing in public accounting, regardless of size.

Based upon our combined experience and expertise along with the desire to provide outstanding personal client service in a manner surpassing all professional standards and requirements, Decker & DeGood, P.C., is prepared to provide quality, timely, dependable and professional service to City of Park Hill, Missouri.



## OUR APPROACH TO CLIENT SERVICE

### Service Philosophy

Our primary goal is to be a successful, leading provider of high-quality professional services. Joined together by a common culture and shared values, we are dedicated to exceptional client service, have an unparalleled commitment to quality, work together as a team and recognize the importance of people.

Our service philosophy is a simple one and may be summed up as an "uncompromising dedication to distinctive client service."

### Service Style

Aside from the timeliness and accuracy of our reports, probably the most important aspect of our service is our style. We work hard to establish and maintain a rapport and good working relationship with each of our clients. Some things you can expect from us are:

- \* *Efficiency.* We get in and get out as quickly as possible to minimize disruptions to your day-to-day operations, and we line up resources before they are needed.
- \* *Involvement.* We will roll up our sleeves and work with you. Initiative and creativity to help get the job done are trademarks of our Firm.
- \* *Insight.* We endeavor to understand your objectives so that we can meet your expectations. Our goal is to achieve a deep understanding which enables us to provide valuable, practical recommendations on which you can base your decisions.
- \* *Attentiveness.* We listen and ask questions. We work to understand your aims and requirements before we take action. This enables us to anticipate problems before they occur and avoid surprises.
- \* *Accessibility.* We are responsive. We return your telephone calls promptly, and you can reach us any time you have a concern or need.

### Business Advisor Approach

We believe very strongly that our focus should not be limited to providing outstanding accounting and audit services but should also include providing solid business advice to help maximize the success of our clients. As a business advisor, we make ourselves knowledgeable about each client's business - the specific industry, internal operations and systems and the informal culture. This enables us to serve you more effectively, more efficiently and more smoothly.

## SCOPE OF SERVICES AND PROFESSIONAL FEES

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## EXPERIENCE AND REFERENCES

Decker & DeGood, P.C., has provided auditing, taxation, consulting and accounting services to some of Southwest Missouri's most vibrant and dynamic companies. As mentioned previously, we are members of the American Institute of Certified Public Accountants Private Companies Practice Section, which requires all members to undergo rigorous review by other member firms. Decker & DeGood, P.C., has successfully completed all peer reviews. Most current report is attached.

Following is a sampling of our client list. We have provided services to these entities for a number of years and welcome you to contact them regarding our performance.

City of Nixa	Jennifer Evans, City Finance Officer	(417) 725-5850
City of Lexington	Carla Ghisalberti, City Finance Officer	(660) 259 4633
City of Farmington	Greg Beavers, City Manager	(573) 756 1701
City of Hollister	Suzy Whitney, City Finance Officer	(417) 334 3262

## SUMMARY

We are very excited about the opportunity to serve City of Park Hill. We sincerely hope that the above information demonstrates our efforts to ensure high quality services at a reasonable cost. We have compiled this information with the knowledge that Park Hill expects a high level of service from us.

It is our policy to never shortchange service as a tradeoff for fees. We believe this can only have one result - a dissatisfied client. By necessity, however, we have made certain estimates and assumptions in arriving at our fee estimates. We believe they are competitive; however, if for some reason they appear unreasonable, we would welcome the opportunity to discuss them further before you make your decision.

We appreciate the opportunity to serve you and look forward with anticipation to hearing from you further.

A. Interest and Relevant Experience

The firm of Decker & DeGood, PC has been auditing Cities, Fire Districts, Ambulance Districts etc for the past 45 years and in that time the practice has grown to more than 50 such audits per year. We are members of the American Institute of Certified Public Accountants, a Member within that group of the Governmental Audit Quality group, Members of the Missouri Society of CPA's and the Arkansas Society of CPA's. In addition, we have several towns that applied for and received the ACFR award which we assist in the process of obtaining that award. Our practice is solely geared to audits that fall under the GASB standards and we only take on new audits that we have the time and staff to perform and issue the report in a reasonable amount of time.

Attached is a copy of our most recent peer review which we got the highest rating of pass. This same opinion we have received in the past several years.

We are always available to meet in person to answer any questions you may have.

B. Availability

Since the City is getting a late start on September 30, 2023, we would like to begin the audit late April and then have it completed by June. After that we would like to begin the audit by December and finish the audit with a report to Council by February.

C. Background and Training

We have three CPAs on our team that are capable of delivering the audit.

Marshall Decker received his certificate June 1977 and has 45 years of experience auditing City's from 25,000 population to as small as 450 plus assist with applications for the ACFR awards. Annually, he completes at a minimum of 40 hours of education on auditing, single audit compliance, and GASB updates. For whatever needs the City has Marshall is qualified with the education and experience to meet the City of Park Hill needs.

Susie Reynolds received her certificate in June 1999 and has 24 years of experience in the same grouping of audits. She meets her annual requirement of no less than 20 hours of education on auditing, single audits compliance and GASB updates.

Blake Pace just completed his requirements for his Certified Public Accountants license and has started on his education for single audits compliance. He won't start his 40 hour requirement until 2024.

D. References

<b>City of Farmington</b>	<b>Greg Beaver, City Administrator</b>	<b>(573) 756-0611</b>
<b>City of Seneca</b>	<b>Cyndy Hutchins, City Clerk</b>	<b>(417) 776-2723</b>
<b>City of Lexington</b>	<b>Carla Ghisalberti, City Clerk</b>	<b>(660) 259-4633</b>
<b>City of Nixa</b>	<b>Jennifer Evans, City Finance Officer</b>	<b>(417) 725 5850</b>
<b>City of Hollister</b>	<b>Suzy Whitney, City Finance Officer</b>	<b>(417) 334 3262</b>

E. Disclosure

We have no personal or Professional interest in the City of Park Hill that would be a conflict. By our professional standards in order to be independent we must be "independent".

Marshall Decker, CPA

Decker & DeGood, PC