

IN THE CITY OF META, MISSOURI

Bill NO. 2019-02

ORDINANCE NO. 529

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN ENGAGEMENT WITH BERT DOERHOFF, CPA TO PREPARE FINANCIAL INFORMATION FOR THE CITY OF META, MISSOURI AS OF DECEMBER 31, 2018, AND 2019.

BE IT ENACTED BY THE BOARD OF ALDERMEN OF THE CITY OF META, MISSOURI AS FOLLOWS:

Section 1. The Mayor is hereby authorized to execute an engagement to prepare financial statements in accordance with the income tax basis of accounting, based on information provided by the City of Meta, Missouri.

Section 2. The financial statements of the City of Meta comprise the Statement of Assets, Liability and Equity – Income Tax Basis – as of December 31, 2018 and 2019; the related Statement of Revenues & Expenses for the years then.

Section 2. The terms of said engagement shall be as set forth in an engagement attached as Exhibit A.

Section 3. This Ordinance shall be in full force and effect from and after the final passage and approval.

FIRST READING HELD ON THIS 9TH DAY OF JANUARY, 2019.

SECOND READING AND FINAL PASSAGE AND APPROVAL HELD ON THIS 9TH DAY OF JANUARY, 2019.

ALDERMEN:	AYE	NAY
Lawrence Hoffman, Mayor Pro Tem	<u> / </u>	<u> </u>
Otto Wankum	<u> / </u>	<u> </u>
Ivie Helton	<u> / </u>	<u> </u>
Christine Peach	<u> </u>	<u> </u>
Mayor (in case of a tie vote)	<u> </u>	<u> </u>

(SEAL)



Harold Libbert
Harold Libbert, Mayor

Mary K. Plassmeyer
Mary K. Plassmeyer, City Treasurer



Doerhoff &
Associates CPA

...Think Differently

Bert Doerhoff CPA, P.C.

1301 Southwest Blvd
Jefferson City, MO 65109
PHONE (573) 634-4006
FAX (573) 634-8299

www.AccuBiz.net

RECEIVED

JAN 07 2019

City of Meta

Dear City of Meta,

We hope you had a very happy holiday season and are set for a successful and prosperous 2019!

Enclosed is an engagement letter that we need to have signed and returned to us. We are required, by the MSCPA and AICPA, to have these letters on file for each of our clients that we prepare financial statements for. Please sign and return to me at your earliest convenience.

We appreciate your business and the trust you have placed in us. If there are ever any questions, concerns or comments, please do not hesitate to call.

Sincerely,

Monica Ralston

Monica Ralston
Accounting Manager

cityofmetamo@outlook.com

From: Monica Ralston <MonicaR@Doerhoffcpa.com>
Sent: Thursday, January 10, 2019 11:36 AM
To: Cityof Meta
Subject: RE: Doerhoff Engagement Document

This is perfect! Thank you!

From: Cityof Meta [mailto:cityofmetamo@outlook.com]
Sent: Thursday, January 10, 2019 11:22 AM
To: Monica Ralston <MonicaR@Doerhoffcpa.com>
Subject: Doerhoff Engagement Document

Monica, Linda is out-of-town. Therefore I am attaching the Engagement agreement that was approved and signed at last night's Board of Alderman monthly meeting. If your office requires the original, I will be glad to put it in the mail to you.

Have a good day!

Mary Plassmeyer
City Treasurer

- c. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- d. To provide us with:
 - (1) Documentation, and other related information that is relevant to the preparation and presentation of the financial statement;
 - (2) Additional information that may be requested for the purpose of the preparation of the financial statements; and,
 - (3) Unrestricted access to persons within City of Meta to whom we determine necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that no assurance is provided on them.

Other Relevant Information

Our fees for these services is \$385.00 – billed Monthly

This fee includes Accounting review, monthly financial statements, sales and payroll taxes, 1099s and W-2s.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein, and our respective responsibilities.

Sincerely yours,



Bert Doerhoff CPA PC

Acknowledged and agreed on behalf of City of Meta by:



Harold Libbert, Mayor January 9, 2019

RECEIVED

JAN 07 2019

City of Meta

Bert Doerhoff, CPA
Jefferson City, MO 65109

To: City of Meta

You have requested that we prepare the financial statements of City of Meta, which comprise the Statement of Assets, Liability & Equity – Income Tax Basis - as of December 31, 2018 and 2019, and the related Statements of Revenues & Expenses for the years then. We are pleased to confirm our acceptance and our understanding of this engagement to prepare the financial statements of City of Meta by means of this letter.

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with the income tax basis of accounting, based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is the preparation of the financial statements in accordance with the income tax basis of accounting. Management has the following overall responsibilities that are fundamental to our undertaking this engagement, in accordance with SSARS, to prepare your financial statements:

- a. The prevention and detection of fraud.
- b. To ensure that the entity complies with the laws and regulations applicable to its activities.