

BILL NO. 2925

ORDINANCE NO. \_\_\_\_\_

SPONSOR: \_\_\_\_\_

**AN ORDINANCE APPROVING AN AGREEMENT WITH ROSS, SPINNER & KUMMER, P.C. FOR SERVICES WITH RESPECT TO THE MUNICIPAL COURT BANK ACCOUNTS FOR THE CITY OF PACIFIC AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT.**

**Whereas,** Ross, Spinner & Kummer P.C. have provided the City of Pacific audit services in a professional and timely manner for many years; and

**Whereas,** the Board of Aldermen finds it in the public interest to waive the bidding requirement due *to professional services relationship already established* and regulations require the Municipal Court Bank Accounts be reconciled for the City of Pacific financial reports prior to the final audit ; and

**Whereas,** the fee for this services has been proposed at \$ 140.00 hourly,

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF PACIFIC, MISSOURI, as follows:**

1. The Board of Aldermen hereby authorizes the Mayor to execute the Understanding of Services between the City of Pacific and Spinner & Kummer, P.C. for the reconciling of the Municipal Court Bank Accounts in an amount not to exceed \$ 140.00 hourly in substantially the form attached hereto and incorporated herein.

Adopted by the Board of Aldermen this 2<sup>nd</sup> day of September 2014 and shall be in full force and effect upon passage.

\_\_\_\_\_  
Jeffrey M. Palmore, Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**SPINNER & KUMMER, P. C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
50 CRESTWOOD EXECUTIVE CENTER ~ SUITE 400  
(WATSON & SAPPINGTON)  
ST. LOUIS, MISSOURI 63126-1916

FOUNDED 1928  
BY  
FELIX G. KRAFT, C.P.A.

GREGORY J. SPINNER, C.P.A.  
BRUCE D. KUMMER, C.P.A.

(314) 842-1120  
FAX: (314) 842-0921

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

MISSOURI SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2014

Honorable Mayor and Board of Aldermen  
City of Pacific  
300 Hoven Drive  
Pacific, Missouri 63069

We are pleased to confirm our understanding of the services we are to provide for the City of Pacific, Missouri. At your request, we will only perform certain agreed-upon procedures as enumerated below with respect to the Municipal court bank accounts. These procedures, which are specified by the Board of Aldermen of the City of Pacific, Missouri, will be performed in connection with Municipal court bank accounts. It is understood that our service is solely for your information and should not be used by those who did not participate in determining these procedures.

**Bank Reconciliations**

1. We will reconcile the City's Department of Law Enforcement Bond Fund bank account statements within thirty days after month end and that all unusual fees (returned check fees, etc.) reflected on bank statements have been recorded.
2. We will reconcile the City's list of outstanding bonds to the Department of Law Enforcement bank account reconciliation.
3. We will reconcile the City's Municipal Court bank account within thirty days after month end and that all unusual fees (returned check fees, etc.) reflected on the bank statements have been recorded.
4. We will reconcile the City's Municipal Court check stub balance to the impress amount of \$500.00.

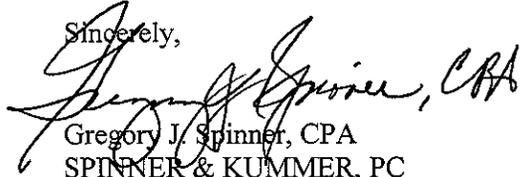
Management is responsible for making these bank statements and check stubs and other necessary information available to us.

This agreed-upon procedures engagement will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified. Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform you of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

**The fee for these procedures will be billed at \$140 per hour.**

We appreciate the opportunity to be of service to the City of Pacific, Missouri and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Sincerely,



Gregory J. Spinner, CPA  
SPINNER & KUMMER, PC

**RESPONSE:**

This letter correctly sets forth the understanding of the  
**CITY OF PACIFIC, MISSOURI**

BY: g \_\_\_\_\_

TITLE: y \_\_\_\_\_

DATE: x \_\_\_\_\_