414 E. 12th Street
Kansas City, MO
64106

File #: 250593

ORDINANCE NO. 250593

Authorizing the Manager of Procurement to enter into a one-year contract renewal with Allen, Gibbs, & Houlik, L.C., to perform the annual independent audit of the City's books and records for the fiscal year ending April 30, 2025, to perform audit services, as requested, and to perform audit and tax services for various component units; authorizing expenditures up to $615,425.00; authorizing up to three one-year renewals without further Council approval, subject to annual appropriation; reducing the contingent appropriation in the amount of $1,000.00 and appropriating the same; and recognizing this ordinance as having an accelerated effective date.

WHEREAS, the City Charter, Section 836, requires that an annual audit be performed by an independent Certified Public Accountant, and the Federal and State governments are requiring recipients of Federal grants to utilize the OMB Compliance Supplement concept to perform a financial and compliance audit and requiring airports to audit facility charges on an annual organization-wide basis; and

WHEREAS, the firm of Allen, Gibbs & Houlik, L.C., is found to be qualified to perform an audit of the City's records, and to prepare both the annual report and the single audit concept and other audit related services; and

WHEREAS, this is the second year of a five (5) year agreement that the City entered into with Allen, Gibbs, & Houlik, L.C., pursuant to the provisions in the request for proposal (RFP) for audit services released in 2024 for both the City and various component units, based on authorization granted under Ordinance No. 240552, adopted by City Council on July 18, 2024; and

WHEREAS, in order to implement these contractual services, it is necessary that the City be authorized to renew its contract with Allen, Gibbs & Houlik, L.C., to provide an independent audit of the City's books and records for each fiscal year, provide other audit related services, and to provide an independent audit of various component units' books and records for each fiscal year, and prepare related Internal Revenue Service 990 tax returns; NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

Section 1. That the Manager of Procurement is hereby authorized to enter into a one-year renewal of contract EV3281 on behalf of the City with Allen, Gibbs, & Houlik, L.C., to perform

the annual independent audit of the City's finance books and records for the fiscal year ending April 30, 2025, to perform other audit related services, and to provide an independent audit of various component units' books and records for the fiscal year ending April 30, 2025, and related Internal Revenue Service 990 tax returns. A copy of said contract, in substantial form, is on file in the Manager of Procurement's offices.

Section 2. That the Director of Finance is hereby authorized to expend up to $615,425.00 as consideration for the Fiscal Year 2025 financial audit from previously appropriated funds in the following funds and accounts:

26-1000-129100-B	Independent Audit	$417,150.00
26-2330-512131-B	Safety Net Providers	21,630.00
26-1000-129110-B	Independent Audit – Component Units	3,605.00
26-8010-809100-B	Independent Audit	42,230.00
26-8110-809100-B	Independent Audit	42,230.00
26-8300-629100-B	Independent Audit	88,580.00
	TOTAL	$615,425.00

Section 3. That the Manager of Procurement is authorized to execute up to three one-year annual audit renewals to contract EV3281 beginning in FY2025-26 and ending after FY2027-28 without further Council approval, subject to annual appropriation.

Section 4. That the appropriation in the following account of the General Fund is hereby reduced by the following amount:

26-1000-179990-B	Contingent Appropriation	$ 1,000.00

Section 5. That the sum of $1,000.00 is hereby appropriated from the unappropriated fund balance of the General Fund in the following account:

26-1000-129110-B	Independent Audit – Component Units	$ 1,000.00

Section 6. That this ordinance, relating to the appropriation of money, is recognized as an ordinance with an accelerated effective date as provided by Section 503(a)(3)(C) of the City Charter and shall take effect in accordance with that section.

The City has no financial obligation under both this Ordinance and Contract until the Manager of Procurement Services issues a purchase order which shall be signed by the City's Director of Finance certifying there is a balance, otherwise unencumbered, to the credit of the

appropriation to which the expenditure is to be charged, and a cash balance, otherwise unencumbered, in the treasury, to the credit of the fund from which payment will be made, each sufficient to meet the obligated incurred in the purchase order.

Tammy L. Queen
Director of Finance

Approved as to form:

Samuel E. Miller
Assistant City Attorney

Authenticated as Passed

Quinton Lucas, Mayor

Marilyn Sanders, City Clerk

DEC 31 2025

Date Passed