

## Finance Committee Agenda

### Jefferson County

Jefferson County Courthouse, Room C1021

311 S. Center Ave.

Jefferson, WI 53549

**\*REVISED 08-01-2024**

Date: Tuesday August 6, 2024

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair); Kutz, Russell; Jaeckel, George (Vice-Chair); Christensen, Walt; Drayna, David

1. Call to order
2. Roll call (establish a quorum)
3. Certification of compliance with the Open Meetings Law
4. Approval of the agenda
5. Approval of minutes for Finance Committee for July 2, 2024
6. Communications
7. Public Comment (Members of the public who wish to address the Committee on specific agenda items must register their request at this time)
8. Discussion and possible action on presentation on investment income projections by DANA investment managers
9. Discussion and possible action on accepting a grant from Wisconsin Tobacco Prevention and Control Program WI Wins
10. Discussion and possible action on resolution approving unconditional county guaranty of its pro rata share, intergovernmental agreement and taxable revenue bond financing for Bug Tussel 2, LLC
11. Discussion and possible action on funding the nurse prescriber position full-time and authorizing flexible hiring options in the Human Services department
12. **\*Discussion and possible action on entering into a memorandum of understanding with the Jefferson County Drainage Board for drainage pipe replacement under STH 16 in the Town of Ixonia**
13. **\*Discussion on renewal of cyber insurance policy**
14. Discussion and possible action on selection of independent audit firm for audits of 2024 through 2026
15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds
16. Discussion and possible action on update on American Rescue Plan Act funding
17. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties, and considering offers to purchase on foreclosed properties
18. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties and pursuant to section 19.85 (1)(g) Wis. Stats. to confer with legal counsel concerning strategy to be adopted by Jefferson County with respect to litigation in which it is or is likely to become involved for the purpose of discussion and possible action on claims against Jefferson County
19. Reconvene in open session for action on closed session items if necessary
20. Discussion and possible action on 2024 projections of budget vs. actual revenues and expenditures
21. Review of the financial statements and department update for June 2024-Finance Department
22. Review of the financial statements and department update for June 2024-Treasurer's Office
23. Review of the financial statements and department update for June 2024-Child Support
24. Update on contingency fund balance
25. Discussion of funding for projects related to the new highway facilities and sale of old highway facilities
26. Set future meeting schedule, next meeting date, and possible agenda items
27. Review of invoices
28. Adjourn

Next scheduled meetings:            Tuesday, September 3, 2024 (Regular meeting)  
   Monday, September 16, 2024 (Budget hearings)  
   Tuesday, September 17, 2024 (Budget hearings)  
   Wednesday, September 18, 2024 (Budget hearings)  
   Thursday, September 19, 2024 (Budget hearings)

Join Zoom Meeting

<https://us06web.zoom.us/j/87697754337?pwd=cnVKMzd0TkZFY3RPRHpxMW5kTGxVdz09>

Meeting ID: 876 9775 4337

Passcode: Meet2022

A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.

Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.



building in the bid package. Motion by Christensen/Jaeckel to join with the City of Jefferson on bidding this work and forward the resolution to the County Board of Supervisors. The motion passed 3-0.

**11. Discussion and possible action on opioid settlement with Kroger** – Wehmeier explained that a Kroger was a major distributor of opioids during the crisis, and a settlement with Kroger is pending. Motion by Jaeckel/Christensen to join the settlement against Kroger and forward the resolution to the County Board of Supervisors. The motion passed 3-0.

**12. Discussion and possible action on claim against Jefferson County by Jeffrey Rodegheir** – Motion by Jaeckel/Christensen to deny the claim against Jefferson County and forward the resolution to the County Board of Supervisors. The motion passed 3-0.

**13. Discussion and possible action on employee meal reimbursement amounts** – DeVries explained that Chairperson Jones had tasked the Finance Department with recommending new meal reimbursement rates. The last time rates were adjusted was April 2014. DeVries gathered information on employee meal reimbursements from over 20 counties in Wisconsin. Currently Jefferson County reimburses meals up to \$39 per day. Most counties are in the \$50-\$60 range with some higher, some lower and some using GSA rates. Motion by Jones/Jaeckel to approve an increase in reimbursement rates up to \$50 per day, broken down by meal as up to \$10 for breakfast, \$15 for lunch and \$25 for dinner, tip included and receipt required, and send the recommendation in the form of an Ordinance amendment to the August County Board of Supervisors meeting. The motion passed 3-0.

**14. Discussion and possible action on Financial Empowerment Center (FEC)** – Luckey presented a proposed budget to the Finance Committee for the FEC. For the first year of operations, the out of pocket obligation to the County is proposed to be \$38,000. Discussion ensued regarding the sustainability of the program. Motion by Jones/Jaeckel to continue to support the concept of the FEC and direct Administration and Finance to draft a resolution to be considered by the Board of Supervisors at the August or September meeting (likely September) for the FEC to be up and running by the second quarter of 2025 with a two-year sunset on funding to expire 12/31/2026, at which time the Committee will re-assess the program. The motion passed 3-0.

**15. Discussion and possible action on status of Courthouse/Sheriff/Jail improvement project and 2021A and 2022A bond funds** – DeVries updated the Committee on the status of the building project bond funds.

**16. Discussion and possible action on update on American Rescue Plan Act funding** - DeVries discussed the status of the ARPA funding. No action was taken.

**17. Discussion and possible action on determining the disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties** – Corporation Counsel Thompson updated the Committee on the status of delinquent tax properties. No action was taken.

**18. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the sale of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically for the purpose of discussion and possible action regarding the proposed sale of approximately 100 acres**

**of county owned property to Project Dove, LLC** – Motion by Jones/Jaekel to convene into closed session. The Committee voted by roll call to convene into closed session. The motion passed 3-0.

**19. Reconvene in open session for action on closed session items if necessary** – Motion by Jones/Jaekel to convene into open session. The motion passed 3-0. Motion by Jones/Jaekel to direct Corporation Counsel to offer Kelli Hembrook an arrangement to pay \$800 per month on outstanding delinquent property taxes until the balance is paid in full. Any lapse in payment will lead to immediate foreclosure. The motion passed 3-0.

**20. Discussion and possible action on 2024 projections of budget vs. actual revenues and expenditures** – DeVries updated the Committee on the department results to date. No action was taken.

**21. Review of the financial statements and department update for May 2024-Finance Department** – no action taken.

**22. Review of the financial statements and department update for May 2024-Treasurer’s Office** – no action taken.

**23. Review of the financial statements and department update for May 2024-Child Support** – no action taken.

**24. Update on contingency fund balance** – Before any action taken during the meeting, the balance of the 2024 general contingency is \$489,999.38, other contingency is \$198,250, and vested benefit contingency is \$300,000.

**25. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** No action was taken.

**26. Set future meeting schedule, next meeting date, and possible agenda items** – The next meeting is scheduled for Tuesday August 6, 2024 at 8:30 a.m.

**27. Review of Invoices** - After review of the invoices, a motion was made by Jaekel/Christensen to approve the payment of invoices totaling \$6,105,726.58. The motion passed 3-0.

**28. Adjourn** – A motion was made by Jaekel/Christensen to adjourn at 10:52 a.m. The motion passed 3-0.

Respectfully submitted,

Marc DeVries, Finance Director  
Jefferson County

**RESOLUTION NO. \_\_\_\_\_**

**Accepting \$9009 from the Wisconsin Tobacco Prevention and Control Program WI Wins  
and amending the 2024 Health Department budget**

**Executive Summary**

The Wisconsin Tobacco Prevention and Control Program WI Wins is a program with an overarching goal to prevent underage sales and youth initiation of commercial tobacco. This is completed through education on tobacco sales laws, recognizing retailers who are complying with the laws, and partnering with local law enforcement to enforce the laws. This is completed through conducting compliance checks, media outreach, and public outreach in each county/jurisdiction.

In 2019 the Tobacco Coalition of Dodge and Jefferson Counties did not apply for WI Wins funding. This left Dodge and Jefferson County unfunded, and the American Lung Association agreed to take over the WI Wins contract and utilized a subcontracted agent to carry out the requirements of the grant.

The Wisconsin Department of Health Services primarily contracts with local public health departments to conduct the WI Wins program and Jefferson County was approached by DHS to take over the contract for Dodge and Jefferson County.

After discussion and approval from Dodge County Health Department, the Jefferson County Health Department was awarded a total of \$9009 in grant funding from the Wisconsin Tobacco Prevention and Control Program WI Wins and the Jefferson County Health Department will serve as the fiscal agent for both Jefferson and Dodge Counties. Jefferson County was awarded \$4,312 and Dodge County was awarded \$4,697.

**WHEREAS**, the above Executive Summary is incorporated into this resolution, and

**WHEREAS**, a total of 56 compliance checks are to be made within Jefferson County and a total of 61 compliance checks are to be made within Dodge County, and

**WHEREAS**, Jefferson and Dodge County will be responsible for conducting five public outreach activities and four media outreach activities, and

**WHEREAS**, as Fiscal Agent, Jefferson County will utilize the same subcontracted agent to carry out the requirements of the grant in both counties to have continuity of the program across both jurisdictions.

**NOW, THEREFORE, BE IT RESOLVED** that the Jefferson County Board of Supervisors hereby accepts \$9009 in grant funding from the Wisconsin Tobacco Prevention and Control Program WI WINS.

*Fiscal Note: Acceptance of this grant will increase appropriations in the 2024 Health Department budget by \$9,009. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).*

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4109.421001.	State Aid	\$ (9,009.00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4109.521219.	Other Professional Services	\$ 9,009.00
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
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Description of Adjustment:

*Consolidated contract for WI WINS where JCHP will serve as the fiscal agent for Dodge and Jefferson Counties.*

Department Head Signature Elizabeth Chulsen Date 05/08/2024

County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_  
with the County Administrator.

1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed  
2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.  
3) Any items \$5,000 and above must be capitalized.

**JEFFERSON COUNTY, WISCONSIN**

RESOLUTION NO. \_\_\_\_\_

FINAL RESOLUTION REGARDING UNCONDITIONAL COUNTY GUARANTY OF ITS  
PRO RATA SHARE, INTERGOVERNMENTAL AGREEMENT AND  
TAXABLE REVENUE BOND FINANCING  
FOR BUG TUSSEL 2, LLC PROJECT

BE IT RESOLVED by the County Board of Jefferson County, Wisconsin, as follows:

Section 1 Recitals.

1.01 Under Wisconsin Statutes, Section 66.1103, as amended (the "Act"), the Issuer (as hereinafter defined) is authorized and empowered to issue revenue bonds to finance eligible costs of qualified "projects" (as defined in the Act), and to enter into "revenue agreements" (as defined in the Act) with "eligible participants" (as defined in the Act).

1.02 Bug Tussel 2, LLC, a Wisconsin limited liability company (the "Borrower"), Hilbert Communications, LLC, a Wisconsin limited liability company (the "Company" and the "Guarantor") and/or one or more of its affiliates (including, without limitation, Bug Tussel Wireless, LLC and Cloud 1, LLC), whether existing on the date hereof or to be formed and whether owned directly or indirectly by the Company, desires to finance a project consisting of the acquisition, construction and installation of certain telecommunications infrastructure that includes, among other things (i) acquisition of tower sites by purchase or lease of land and equipping such sites with towers and electronics to provide broadband, high speed cellular, emergency communications and point to point (P2P) data communications; (ii) constructing fiberoptic data transmission facilities (cable and electronics) between towers, key community facilities, businesses and residential aggregation points; (iii) where appropriate, connecting individual premises into the broadband network including the cost of Consumer Premise Equipment (CPE); (iv) payment of capitalized interest; (v) funding of a debt service reserve fund; (vi) payment of such project costs located in the participating counties, which includes project costs located in Jefferson County to be financed with Series 2024 Bonds in an amount not to exceed \$5,000,000; and (vii) payment of professional fees (collectively, the "Project"), all of which will be for the purpose of providing wireless internet and telephone communications services to businesses, governmental units and residents of rural communities where such service is currently unavailable or is prohibitively expensive.

1.03 The Project will be constructed and installed in one or more of the following Wisconsin counties yet to be determined, with each respective county that has



agreed to participate in the issuance of the Series 2024 Bonds to be evidenced by such participating county entering into the Intergovernmental Agreement (defined herein) in connection with the issuance of the Series 2024 Bonds (each a "2024 Participating County" and collectively, the "2024 Participating Counties"): (i) Fond du Lac County, (ii) Forest County, (iii) Iowa County, (iv) Jefferson County, (v) Lafayette County, (vi) Marathon County, (vii) Price County, (viii) Sawyer County, (ix) Taylor County, and (x) Waushara County.

1.04 The Act authorizes the Issuer to make loans to an eligible participant, in connection with financing a qualified project.

1.05 Pursuant to initial resolutions duly adopted by (i) the Fond du Lac County Board on May 21, 2024, (ii) the Forest County Board on June 18, 2024, (iii) the Iowa County Board on May 21, 2024, (iv) the Jefferson County Board on June 11, 2024, (v) the Lafayette County Board on June 18, 2024, (vi) the Marathon County Board on June 18, 2024, (vii) the Price County Board on June 18, 2024, (viii) the Sawyer County Board on July 18, 2024, (ix) the Taylor County Board on July 23, 2024, and (x) the Waushara County Board on July 16, 2024, the 2024 Participating Counties expressed their intention to enter into an Intergovernmental Agreement (the "Intergovernmental Agreement"), pursuant to which the Issuer would issue revenue bonds to be issued in one or more issues or series in an aggregate principal amount not to exceed \$250,000,000 to finance the Project. Notices of adoption of the initial resolutions adopted by the respective 2024 Participating Counties on May 21, 2024; June 11, 2024; June 18, 2024; July 16, 2024; July 18, 2024; and July 23, 2024 were published as provided in the Act, and no petition requesting a referendum upon the question of issuance of the revenue bonds has been filed in any 2024 Participating County as of the date of this resolution. The closing of the Series 2024 Bonds shall not occur until the 30-day petition period following publication has expired in all 2024 Participating Counties.

1.06 The 2024 Participating Counties shall enter into the Intergovernmental Agreement to appoint Fond du Lac County as the issuer (the "Issuer") of the Series 2024 Bonds for the purpose of financing the Project on behalf of the Borrower, and as agent on behalf of the 2024 Participating Counties with respect to the Pledge of Membership Agreement to be dated the closing date of the Series 2024 Bonds, between Hilbert Communications, LLC, a Wisconsin limited liability company, and the Issuer for the benefit of the 2024 Participating Counties, and other counties as may be joined to the Intergovernmental Agreement after the date hereof by executing the Counterpart and Joinder to Intergovernmental Agreement.

1.07 The Borrower has requested that Jefferson County and each 2024 Participating County who will directly benefit from the Project provide an unconditional general obligation guaranty, to which the full faith and credit and taxing power of Jefferson County are pledged (the "County Guaranty") to enhance the collateral position of the Borrower in an amount equal to Jefferson County's or such 2024 Participating

County's (as applicable) pro rata share of the principal of and interest on the Series 2024 Bonds in an amount necessary to replenish the debt service reserve fund, including any compound interest payable on amounts paid by the Insurer (defined herein) for the Series 2024 Bonds, which for Jefferson County will be in an amount not to exceed \$5,000,000 (plus interest to accrue thereon annually over the life of the Series 2024 Bonds at a rate not to exceed 8.00%), including any compound interest payable on amounts paid by the Insurer for the Series 2024 Bonds.

1.08 The Guarantor will provide a guaranty (the "Hilbert Guaranty") to Jefferson County, and each 2024 Participating County, guaranteeing the full and prompt payment to Jefferson County, and each 2024 Participating County, of amounts due from the Borrower pursuant to, and the performance of all other obligations, covenants and agreements of the Borrower under the Reimbursement Agreements by and between the Borrower and each of the 2024 Participating Counties, the Intergovernmental Agreement, and the Mortgage or Leasehold Mortgage, Assignment of Leases and Rents, Security Agreement, and Fixture Financing Statement referenced below.

1.09 The Borrower will have the primary obligation to make all scheduled principal and interest payments when due, and each 2024 Participating County's Guaranty will apply only in the event that the Borrower does not pay such debt service as required and a draw is made on the debt service reserve fund for the Series 2024 Bonds (defined below) established under the Indenture.

1.10 In return for the County Guaranty by each 2024 Participating County, each 2024 Participating County shall receive a guaranty fee as further described in Section 3.02, and the Borrower and the Guarantor will pay any and all costs of each 2024 Participating County and all expenses incurred by each 2024 Participating County related to the Series 2024 Bonds.

1.11 As further security for the County Guaranty, Jefferson County and each 2024 Participating County shall receive a first fee or leasehold mortgage on all land, buildings, and improvements of the Borrower and a first security interest, subordinate only to the security interest of the State of Wisconsin, the Public Service Commission of Wisconsin, or similar agency, political subdivision, or instrumentality of the state (the "State") to the extent required by the State as a condition of grant funding provided for financed assets, in all fixtures and equipment of the Borrower located in the applicable county in which the Project financed with proceeds of the Series 2024 Bonds is constructed.

1.12 The Project includes necessary infrastructure for essential services, including emergency response and public safety communications by and for Jefferson County and local units of government in Jefferson County and is in furtherance of the public purposes set forth in the Act, Wisconsin Statutes, Section 59.54, and promotes the economic development and well-being of Jefferson County.

1.13 The obligations of Jefferson County and each 2024 Participating County under its respective County Guaranty are expected to be insured by Build America Mutual Assurance Company (the "Insurer") under its Municipal Bond Insurance Policy (the "Policy") containing provisions consistent with the provisions of this resolution and the documents listed in Section 1.14 and approved by the Issuer's counsel, bond counsel, and the appropriate officer or officers of Jefferson County.

1.14 Drafts of the following documents have been submitted to this County Board and are ordered filed in the office of the County Clerk:

- (a) a Preliminary Limited Offering Memorandum;
- (b) a Bond Purchase Agreement by and among Ramirez & Co., Inc., as representative, acting on behalf of itself, Robert W. Baird & Co. Incorporated, and Oppenheimer & Co. Inc., as underwriters, and the Issuer, with the Letter of Representations from the Borrower and accepted and agreed to by the Issuer;
- (c) an Indenture of Trust (the "Indenture") by and between the Issuer and U.S. Bank Trust Company, National Association, as trustee (the "Trustee");
- (d) a Loan Agreement (the "Loan Agreement") by and between the Issuer and the Borrower;
- (e) a Series 2024 Promissory Note from the Borrower to the Issuer, and assigned to the Trustee;
- (f) a Reimbursement Agreement from the Borrower to Jefferson County;
- (g) a form of Facilities Access Agreement from the Borrower to Jefferson County;
- (h) a form of Mortgage or Leasehold Mortgage, Assignment of Leases and Rents, Security Agreement, and Fixture Financing Statement from the Borrower to Jefferson County;
- (i) a Continuing Disclosure Agreement;
- (j) a Guaranty Agreement (Hilbert Guaranty) from the Guarantor to Jefferson County;
- (k) a Borrower's Closing Certificate;
- (l) an Intergovernmental Agreement to be signed by each 2024 Participating County; and
- (m) the unconditional County Guaranty from Jefferson County.

## Section 2 Findings and Determinations.

It is hereby found and determined that:

(a) based on representations of the Borrower, the Project constitutes a "project" authorized by the Act;

(b) the purpose of the Issuer's financing costs of the Project is and the effect thereof will be to promote the public purposes set forth in the Act;

(c) the Project includes necessary infrastructure for essential services by and for Jefferson County and local units of government in Jefferson County and is in furtherance of the public purposes set forth in the Act, Wisconsin Statutes, Section 59.54, and promotes the economic development and well-being of Jefferson County;

(d) it is desirable that a series of taxable revenue bonds in an aggregate principal amount not to exceed \$109,000,000 (the "Series 2024 Bonds") be issued by the Issuer upon the terms set forth in the Indenture and Loan Agreement, under the provisions of which the Issuer's interest in the Indenture and Loan Agreement (except for certain rights as provided therein) and the loan repayments will be assigned to the Trustee as security for the payment of principal of and interest on and premium, if any, on all the Series 2024 Bonds outstanding under the Indenture;

(e) the loan payments provided for in the Loan Agreement, and the formula set out for revising those payments under the Loan Agreement as required under the Act, are sufficient to produce income and revenue to provide for prompt payment of principal of and interest on and premium, if any, on Series 2024 Bonds issued under the Indenture when due; the amount necessary in each year to pay the principal of and interest on the Series 2024 Bonds is the sum of the principal and interest on the Series 2024 Bonds due in such year, whether on a stated payment date, a redemption date, or otherwise; the Loan Agreement provides that the Borrower shall provide for the maintenance of the Project in good repair, keeping it properly insured; and

(f) under the provisions of the Act, the Series 2024 Bonds shall be limited obligations of the Issuer and the Series 2024 Bonds do not constitute an indebtedness of the Issuer or the 2024 Participating Counties, within the meaning of any state constitutional or statutory provision, and do not constitute nor give rise to a charge against the Issuer's or the 2024 Participating Counties' general credit or taxing powers or a pecuniary liability of the Issuer or the 2024 Participating Counties.

## Section 3 Approvals and Authorizations.

3.01 There is hereby approved the issuance by the Issuer of its Taxable Revenue Bonds, Series 2024 (Bug Tussel 2, LLC Project) (Social Bonds) (specifically, the Series 2024 Bonds) in an aggregate principal amount not to exceed \$109,000,000, for the purpose of financing the Project.

3.02 In furtherance of the public purposes recited above:

(a) Jefferson County shall provide an unconditional County Guaranty to enhance the collateral position of the Borrower in an amount equal to Jefferson County's pro rata share of the principal of and interest on the Series 2024 Bonds in an amount necessary to replenish the debt service reserve fund in an amount not to exceed \$5,000,000 (plus interest to accrue thereon annually over the life of the Series 2024 Bonds at a rate not to exceed 8.00%), including any compound interest payable on amounts paid by the Insurer for the Series 2024 Bonds. In return for its County Guaranty, Jefferson County shall receive either (i) an annual guaranty fee equal to 40 basis points (0.40%) of the outstanding par amount of the Series 2024 Bonds covered by its County Guaranty, payable on a semi-annual basis on each May 1 and November 1, or (ii) a discounted upfront guaranty fee as agreed to by the Borrower and Jefferson County. Prior to issuance of the Series 2024 Bonds, each 2024 Participating County on behalf of which Series 2024 Bonds are being issued shall have each authorized the execution and delivery of its respective County Guaranty.

(b) There is hereby authorized the issuance by Jefferson County of general obligation promissory notes pursuant to Section 67.12(12), Wisconsin Statutes, to finance payment of the County Guaranty. The terms and provisions of any such notes shall be established pursuant to a subsequent resolution of this County Board.

3.03 Jefferson County hereby authorizes the execution and delivery of the Intergovernmental Agreement, the County Guaranty and the other documents listed in Section 1.14 above to which Jefferson County is a signatory.

3.04 Subject to the conditions set forth herein, the County Board Chairperson and the County Clerk are authorized and directed to execute and deliver the County Guaranty, the Intergovernmental Agreement and the other documents listed in Section 1.14 above to which Jefferson County is a signatory. In addition, Jefferson County hereby authorizes the execution and delivery of a commitment with the Insurer consistent with the provisions of this resolution and the documents listed in Section 1.14 above as well as any other agreements, certificates or documents necessary to obtain the Policy.

3.05 The County Board Chairperson and the County Clerk and other officers of Jefferson County are authorized to prepare and furnish to the Trustee and bond counsel certified copies of all proceedings and records of Jefferson County relating to the Series 2024 Bonds, and such other affidavits and certificates as may be required by the Trustee and bond counsel.

3.06 The approval hereby given to the various documents referred to in this Resolution includes the approval of such additional details therein and additional documents or agreements all as may be necessary and appropriate for their completion and such modifications thereto, deletions therefrom and additions thereto as may be

approved by the Jefferson County counsel and bond counsel. The execution of any document by the appropriate officer or officers of Jefferson County herein authorized shall be conclusive evidence of the approval by Jefferson County of such document in accordance with the terms hereof.

Adopted : \_\_\_\_\_, 2024

Recommended for adoption this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Adopted \_\_\_\_\_  
Defeated \_\_\_\_\_ by the Jefferson County Board of Supervisors this  
Tabled \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
County Board Chair

\_\_\_\_\_  
County Clerk

I, the undersigned, the duly appointed and qualified Clerk of Jefferson County, Wisconsin do hereby certify that the foregoing resolution was duly adopted by the County Board of Supervisors at a meeting of said County held in open session in accordance with the requirements of Subchapter V of Chapter 19 of the Wisconsin Statutes on August 12, 2024.

JEFFERSON COUNTY, WISCONSIN

\_\_\_\_\_  
County Clerk

**Resolution No. 2024-\_\_\_\_\_**

**Funding the Nurse Prescriber Position Full-time and Authorizing Flexible Hiring Options in the Human Services Department**

**Executive Summary**

The Nurse Prescriber position within the Behavioral Health Division of Jefferson County Human Services was created to ensure the provision of essential medication services to our clients. Initially funded part-time based on the incumbent's availability, the position needs to be transitioned to full-time upon the incumbent's retirement in October.

This resolution seeks to:

1. Approve full-time funding for the Nurse Prescriber position.
2. Authorize the County Administrator to hire the position as an employee with a contract or as an independent contractor, depending on recruitment outcomes and candidate preferences.
3. Permit hiring outside the assigned pay grade under an employment contract if necessary.
4. Confirm that the position is fully funded through insurance, Medicare, and Medicaid reimbursements, with no additional tax levy required.

*Note: An employee with a contract works for the organization under a formal agreement that includes salary, benefits like health insurance and retirement plans, job duties, and the length of employment. They follow the organization's policies and are considered part of the team. In contrast, an independent contractor is self-employed and hired to complete specific tasks as outlined in a contract. They do not receive employee benefits and handle their own taxes and insurance. This arrangement offers flexibility for the organization to meet workload demands. U.S. labor laws distinguish between these two based on factors like control over work, the financial relationship, and the nature of the work, ensuring compliance with employment criteria.*

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WHEREAS, the above Executive Summary is incorporated into this resolution, and

WHEREAS, Jefferson County Human Services created the Nurse Prescriber position within the Behavioral Health Division to provide essential medication services to our clients; and

WHEREAS, the position has been funded part-time based on the current incumbent's availability; and

WHEREAS, the incumbent Nurse Prescriber is retiring in October, necessitating the recruitment of a full-time replacement; and

WHEREAS, flexibility in hiring and compensation is essential to attract qualified candidates and ensure continued delivery of vital services; and

WHEREAS, the Nurse Prescriber position is fully funded through insurance, Medicare, and Medicaid reimbursements, with no additional tax levy required.

NOW, THEREFORE, BE IT RESOLVED that the Human Resources Committee recommends and forwards to the County Board the approval to:

1. Transition the Nurse Prescriber position from part-time to full-time funding.



2. Provide the flexibility to hire the Nurse Prescriber and authorize the County Administrator to hire the position as an employee with or without an employment contract or as an independent contractor, depending on recruitment outcomes and candidate preferences.
3. Permit hiring outside the assigned pay grade under an employment contract if necessary.

BE IT FURTHER RESOLVED that the Human Resources Department is authorized to commence recruitment immediately to ensure a seamless transition and overlap for the Nurse Prescriber position.

*Fiscal Note: The Nurse Prescriber position within the Behavioral Health Division is fully funded through a combination of insurance reimbursements, Medicare, and Medicaid. These funding sources cover the entire salary and associated costs of the position, ensuring that no additional tax levy is required to support this role. This is a budget amendment. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30-member County Board).*

Ayes \_\_\_\_\_ Noes \_\_\_\_\_ Abstain \_\_\_\_\_ Absent \_\_\_\_\_ Vacant \_\_\_\_\_

Referred by  
Human Resources Committee

08-11-24

REVIEWED: Corporation Counsel \_\_\_\_\_ Finance Director \_\_\_\_\_

**Jefferson County - Courthouse/LEC - Total Project Budget to Actual Report**

As of July 26, 2024

	<u>Original Budget</u>	<u>Contract</u>	<u>Change orders</u>	<u>Revised contract</u>	<u>Actual</u>	<u>Variance</u>
Construction Costs - Building Additions & Renovations	38,669,834.00	38,669,834.00	3,079,639.32	41,749,473.32	30,855,154.52	10,894,318.80
MIS Building Demolition & Parking Lot Construction	Future Project Below	Future Project Below				
Construction Contingency	3,750,000.00	3,750,000.00	(4,138,149.62)	(388,149.62)	-	(388,149.62)
BC#1 Site Work-Site Utilities	300,000.00	-		-		
<b>Sub-Total</b>	<b>42,719,834.00</b>	<b>42,419,834.00</b>	<b>(1,058,510.30)</b>	<b>41,361,323.70</b>	<b>30,855,154.52</b>	<b>10,506,169.18</b>
Design Fees (Including \$19k Reimbursables Allowance)	<b>2,757,801.00</b>	<b>2,652,550.00</b>	89,500.00	2,742,050.00	2,964,671.05	(222,621.05)
Construction Materials Testing Allowance (Soils/Steel)	40,000.00	40,000.00	(43,376.88)	(3,376.88)	-	(3,376.88)
Owner Moving Costs/Misc. Costs	150,000.00	150,000.00	-	150,000.00	312,856.60	(162,856.60)
Temporary Office Space	300,000.00	300,000.00	(14,743.92)	285,256.08	488,046.66	(202,790.58)
Temporary Conditioning of Offices/Flex Spaces	300,000.00	300,000.00	(5,363.02)	294,636.98	18,416.52	276,220.46
Winter Construction Costs (Additions)	100,000.00	100,000.00	(55,444.35)	44,555.65	336,813.00	(292,257.35)
Private Utility Relocations	150,000.00	150,000.00	-	150,000.00	-	150,000.00
Security/Cameras/Access	Included in Construction Costs	-	-	-	-	-
Temporary/Interim Workspace Construction (Within Bldg)	100,000.00	100,000.00	-	100,000.00	7,787.00	92,213.00
Terrazo Repairs @ Doors (Removal/Patching of 38 Openings)	70,000.00	70,000.00	(70,000.00)	-	-	-
Full Terrazo Repairs (Crack Repair & Refinishing)	140,000.00	140,000.00	(140,000.00)	-	876.00	(876.00)
Final Building Cleaning	50,000.00	50,000.00	-	50,000.00	5,602.00	44,398.00
Jail Rec Yard Buildout - added to Construction Costs via CO	150,000.00	150,000.00	(150,000.00)	-	-	-
Markup/Bond	-	-	(3,668.96)	(3,668.96)	-	(3,668.96)
Issue costs	-	-	-	-	229,164.00	(229,164.00)
Investment advisor fees	-	-	-	-	13,000.62	(13,000.62)
Replace roof	-	-	702,000.00	702,000.00	689,180.50	12,819.50
<b>**Potential Levy Funded Items**</b>						
Asbestos Abatement/Consulting	581,840.00	581,840.00	-	581,840.00	252,495.49	329,344.51
Audio-Visual/Information Technology/Telecommunications	1,000,000.00	1,000,000.00	1,426,062.00	2,426,062.00	2,323,332.63	102,729.37
Fixtures, Furnishings, & Equipment (Including Exterior)	1,000,000.00	1,000,000.00	850,000.00	1,850,000.00	1,782,217.69	67,782.31
Paving of East Lot/MIS Bldg Demo & Parking Lot	350,000.00	350,000.00	-	350,000.00	21,568.81	328,431.19
<b>Sub-Total</b>	<b>4,481,840.00</b>	<b>4,481,840.00</b>	<b>2,584,964.87</b>	<b>6,977,304.87</b>	<b>6,481,357.52</b>	<b>495,947.35</b>
<b>Total</b>	<b>49,959,475.00</b>	<b>49,554,224.00</b>	<b>1,526,454.57</b>	<b>51,080,678.57</b>	<b>40,301,183.09</b>	<b>10,779,495.48</b>
<b>Funding Sources:</b>						
Series 2021A General Obligation Bonds	(8,000,000.00)	(8,000,000.00)		(8,000,000.00)		
Series 2022A General Obligation Bonds	(28,000,000.00)	(28,000,000.00)		(28,000,000.00)		
American Rescue Plan Act (ARPA) funding	(8,355,000.00)	(8,355,000.00)	(475,000.00)	(8,830,000.00)		
Designated Carryover from 2021	(2,635,000.00)	(2,635,000.00)		(2,635,000.00)		
Working Capital/Fund Balance	(2,969,475.00)	(2,969,475.00)	(1,100,000.00)	(4,069,475.00)		
Interest earned on bond proceeds			(400,000.00)	(400,000.00)		
Additional ARPA funding/PILT			(100,000.00)	(100,000.00)		
Bug Tussel bond guarantee fee			(216,000.00)	(216,000.00)		
Jail Assessment fees			(150,000.00)	(150,000.00)		
Designated Carryover from 2023			(2,000,000.00)	(2,000,000.00)		
<b>Difference between project costs and funding sources</b>	<b>-</b>	<b>(405,251.00)</b>	<b>(2,914,545.43)</b>	<b>(3,319,796.43)</b>		

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>
<b>Original budget</b>		3,750,000.00	-	-	-	-	-
<b>Additional funding sources</b>		-	400,000.00	216,000.00	100,000.00	475,000.00	150,000.00
1 Earthwork - \$300,000 budgeted	432,010.58	(132,010.58)	-	-	-	-	-
2 Single Ply Membrane (SRS)	69,919.60	(69,919.60)	-	-	-	-	-
3 Parking lot lights	(31,542.30)	31,542.30	-	-	-	-	-
4 A/V work	346,653.97	(346,653.97)	-	-	-	-	-
5 Cast stone/IIMP panels	206,058.89	(206,058.89)	-	-	-	-	-
6 Value engineering	(106,050.00)	106,050.00	-	-	-	-	-
7 COC/CS work	74,742.05	(74,742.05)	-	-	-	-	-
8 Temporary heat	4,389.09	(4,389.09)	-	-	-	-	-
9 NE earthwork	13,720.25	(13,720.25)	-	-	-	-	-
10 1000 KW generator	2,961.73	(2,961.73)	-	-	-	-	-
11 Plumbing work	2,444.71	(2,444.71)	-	-	-	-	-
12 Jail recreation yard	182,080.47	(32,080.47)	-	-	-	-	(150,000.00)
13 Increase sump basin size	7,772.58	(7,772.58)	-	-	-	-	-
14 Jail recreation yard	215,436.25	(215,436.25)	-	-	-	-	-
15 delete VAV	(5,881.41)	5,881.41	-	-	-	-	-
16 Boiler upsize/louvers	116,166.01	(116,166.01)	-	-	-	-	-
17 Earthwork/plumbing	47,681.95	(47,681.95)	-	-	-	-	-
18 Earthwork/AT&T	17,928.06	(17,928.06)	-	-	-	-	-
19 Plumbing work	15,393.69	(15,393.69)	-	-	-	-	-
20 Electric work for satellite offices	211,512.00	(211,512.00)	-	-	-	-	-
21 LEC roof	16,930.79	(16,930.79)	-	-	-	-	-
22 Owner allowances	26,605.61	-	-	-	-	-	-
23 Plumbing work (Monona)	(3,962.81)	3,962.81	-	-	-	-	-
24 Owner allowances	5,898.50	-	-	-	-	-	-
25 Drywall and Steel Studs	(14,544.00)	14,544.00	-	-	-	-	-
26 Demo/Masonry/Electric	27,180.62	(27,180.62)	-	-	-	-	-
27 MC cable credit	(35,602.50)	35,602.50	-	-	-	-	-
28 Reuse 5" sanitary sewer	36.07	(36.07)	-	-	-	-	-
29 Concrete/plumbing/HVAC	12,656.65	(12,656.65)	-	-	-	-	-
30 Owner allowances	24,840.06	-	-	-	-	-	-
31 Floor drains	1,508.77	(1,508.77)	-	-	-	-	-
32 CCAP changes	19,273.64	(19,273.64)	-	-	-	-	-
33 TP dispensers	(2,061.41)	2,061.41	-	-	-	-	-
34 Steel plate masonry reinforcing	2,483.20	(2,483.20)	-	-	-	-	-
35 Plumbing work	(9,366.35)	9,366.35	-	-	-	-	-
36 Owner allowances	21,988.38	-	-	-	-	-	-
37 Fuel tank enclosure/hose bib	63,891.26	(63,891.26)	-	-	-	-	-
38 Demo hearing room wall	6,459.22	(6,459.22)	-	-	-	-	-
39 Jail threshold speakers	10,489.34	(10,489.34)	-	-	-	-	-
40 Additional bentonite grout	9,616.02	(9,616.02)	-	-	-	-	-
41 Replace exterior faucet	537.84	(537.84)	-	-	-	-	-
42 Door/hardware changes	1,470.98	(1,470.98)	-	-	-	-	-
43 Owner allowances	15,885.38	-	-	-	-	-	-
44 Steel plate masonry reinforcing	73,384.20	(73,384.20)	-	-	-	-	-
45 Roof conditions consultant	5,669.64	(5,669.64)	-	-	-	-	-
46 Detention hardware	2,326.11	(2,326.11)	-	-	-	-	-
47 LEC restroom - ADA	38,390.74	(38,390.74)	-	-	-	-	-
48 HVAC work	50,557.64	(50,557.64)	-	-	-	-	-
49 Room signage	16,932.96	(16,932.96)	-	-	-	-	-
50 Gun Cabinet	1,781.53	(1,781.53)	-	-	-	-	-
51 Steel framing for rooftop AHUs	72,632.27	(72,632.27)	-	-	-	-	-
52 Detention door locksets	19,924.87	(19,924.87)	-	-	-	-	-
53 Misc steel	1,050.70	(1,050.70)	-	-	-	-	-
54 Masonry/Duct work	12,396.30	(12,396.30)	-	-	-	-	-
55 Sanitary replacement	15,982.56	(15,982.56)	-	-	-	-	-
56 Terrazzo	309,645.30	(99,645.30)	-	-	-	-	-
57 Plumbing/Masonry	25,989.34	(25,989.34)	-	-	-	-	-
58 Basement improvements	82,845.30	(82,845.30)	-	-	-	-	-
59 Owner allowances	27,379.20	-	-	-	-	-	-
60 Steel/Masonry	26,844.25	(26,844.25)	-	-	-	-	-
61 Plumbing	2,244.71	(2,244.71)	-	-	-	-	-
62 ROD countertops	6,954.41	(6,954.41)	-	-	-	-	-
63 Duct relocation	2,679.07	(2,679.07)	-	-	-	-	-
64 Roller hangers above LL caged area	2,594.66	(2,594.66)	-	-	-	-	-
65 Extend west wall of MIS server room	2,110.77	(2,110.77)	-	-	-	-	-
66 Storm sewer	95,349.74	(95,349.74)	-	-	-	-	-
67 Changes to detention hardware	13,409.47	(13,409.47)	-	-	-	-	-
68 Sanitary sewer connection	3,767.97	(3,767.97)	-	-	-	-	-
69 Landscaping	20,634.93	(20,634.93)	-	-	-	-	-
70 Planters credit	(15,150.00)	15,150.00	-	-	-	-	-
71 Fire protection at LEC	10,978.29	(10,978.29)	-	-	-	-	-
72 Changes to green roof	33,460.64	(33,460.64)	-	-	-	-	-
73 Changes to UPS	21,008.86	(21,008.86)	-	-	-	-	-
74 Adjustments to server walls	1,172.42	(1,172.42)	-	-	-	-	-
75 Landscaping	4,778.66	(4,778.66)	-	-	-	-	-
76 Site utilities	13,706.99	(13,706.99)	-	-	-	-	-
77 Terazzo in lobby area	1,918.31	(1,918.31)	-	-	-	-	-
78 Plumbing	1,260.81	(1,260.81)	-	-	-	-	-
79 County board room floor prep	12,244.33	(12,244.33)	-	-	-	-	-
80 Flush existing water lateral	1,560.45	(1,560.45)	-	-	-	-	-
81 Reinstall wire partitions	7,602.51	(7,602.51)	-	-	-	-	-

Change orders and funding sources

	<u>Amount</u>	<u>Contingency</u>	<u>Interest on bonds</u>	<u>Bug Tussel fee</u>	<u>ARPA - PILT</u>	<u>ARPA - additional</u>	<u>Jail assessment</u>
82 various changes	26,004.98	(26,004.98)	-	-	-	-	-
83 Lower floor drains at receiving cells	3,836.63	(3,836.63)	-	-	-	-	-
84 Change lockset	1,699.85	(1,699.85)	-	-	-	-	-
85 Changes to HVAC piping and controls	33,800.91	(33,800.91)	-	-	-	-	-
86 Ceiling/window	23,187.25	(23,187.25)	-	-	-	-	-
87 CB #32	42,986.64	(42,986.64)	-	-	-	-	-
88 Undercuts at new asphalt parking	16,283.30	(16,283.30)	-	-	-	-	-
89 HPC coating	4,234.02	(4,234.02)	-	-	-	-	-
90 Changes requested by Sheriffs Dept	27,729.20	(27,729.20)	-	-	-	-	-
91 Jail change orders	20,671.43	(20,671.43)	-	-	-	-	-
92 Owner allowances	101,601.96	(101,601.96)	-	-	-	-	-
93 Electric work	33,956.43	(33,956.43)	-	-	-	-	-
94 Main entrance door lock button	1,167.22	(1,167.22)	-	-	-	-	-
95 Glass glazing	2,697.50	(2,697.50)	-	-	-	-	-
96 Peep holes and light kits	3,004.39	(3,004.39)	-	-	-	-	-
97 Temporary transfer switch	5,820.48	(5,820.48)	-	-	-	-	-
98 Floor striping in receiving cells	1,890.07	(1,890.07)	-	-	-	-	-
99 Replace flooring at LEC	54,569.39	(54,569.39)	-	-	-	-	-
100 Deductible	(50,000.00)	50,000.00	-	-	-	-	-
101 Floor drains	(1,530.23)	1,530.23	-	-	-	-	-
102 HVAC work	1,602.66	(1,602.66)	-	-	-	-	-
103 Masonry in Sheriff/Jail	31,870.75	(31,870.75)	-	-	-	-	-
104 Masonry in Sheriff/Jail	24,390.77	(24,390.77)	-	-	-	-	-
105 Sprinkler system for boiler room	2,337.55	(2,337.55)	-	-	-	-	-
106 Owner allowances	7,349.58	(7,349.58)	-	-	-	-	-
107 HVAC work	31,179.84	(31,179.84)	-	-	-	-	-
108 Female Huber Dorm Floor	4,802.02	(4,802.02)	-	-	-	-	-
109 Resilient base	1,282.69	(1,282.69)	-	-	-	-	-
110 Court reporter stations	16,217.62	(16,217.62)	-	-	-	-	-
111 Child support camera	5,515.67	(5,515.67)	-	-	-	-	-
112 Isolation valves	3,032.96	(3,032.96)	-	-	-	-	-
113 Jail lighting and UPS upgrades	154,335.79	(154,335.79)	-	-	-	-	-
114 Relocate sewer vent	435.28	(435.28)	-	-	-	-	-
115 Courtroom changes	20,598.59	(20,598.59)	-	-	-	-	-
116 Courtroom changes	14,668.23	(14,668.23)	-	-	-	-	-
117 HVAC work	12,687.19	(12,687.19)	-	-	-	-	-
118 HVAC work	2,762.43	(2,762.43)	-	-	-	-	-
119 Masonry work	589.96	(589.96)	-	-	-	-	-
120 Fire protection	2,104.53	(2,104.53)	-	-	-	-	-
121 Painting/Staining	4,984.08	(4,984.08)	-	-	-	-	-
122 Temp ceiling at jail	4,662.62	(4,662.62)	-	-	-	-	-
123 Courtroom changes	28,380.42	(28,380.42)	-	-	-	-	-
124 Jail ceiling work	63,888.21	(63,888.21)	-	-	-	-	-
125 Sidewalk extension	93,819.46	(93,819.46)	-	-	-	-	-
126 Cameras at Huber	4,028.04	(4,028.04)	-	-	-	-	-
127 Next technology	5,810.08	(5,810.08)	-	-	-	-	-
128 DA markerboards	2,416.62	(2,416.62)	-	-	-	-	-
129 Landscaping	6,947.97	(6,947.97)	-	-	-	-	-
130 Door/hardware changes	1,899.59	(1,899.59)	-	-	-	-	-
131 Reinforcing structure	8,632.41	(8,632.41)	-	-	-	-	-
132 Purge panel	33,207.63	(33,207.63)	-	-	-	-	-
133 Terrazzo work	10,455.02	(10,455.02)	-	-	-	-	-
134 Owner allowances	11,359.66	(11,359.66)	-	-	-	-	-
135 Sallyport railing	1,993.21	(1,993.21)	-	-	-	-	-
136 Additional signage	2,148.53	(2,148.53)	-	-	-	-	-
137 Courts requests	41,940.89	(41,940.89)	-	-	-	-	-
138 Temp chiller	30,989.50	(30,989.50)	-	-	-	-	-
139 Day tank spill containment	2,560.86	(2,560.86)	-	-	-	-	-
140 HVAC work	26,138.79	(26,138.79)	-	-	-	-	-
141 Courts requests	2,117.60	(2,117.60)	-	-	-	-	-
142 Jail camera	5,373.15	(5,373.15)	-	-	-	-	-
143 Painting credit	(636.00)	636.00	-	-	-	-	-
144 Jail lobby floor patching	6,083.36	(6,083.36)	-	-	-	-	-
145 Electrical work for additional dampers	41,306.15	(41,306.15)	-	-	-	-	-
146 Court requests	3,460.97	(3,460.97)	-	-	-	-	-
147 HVAC work	662.88	(662.88)	-	-	-	-	-
148 Cameras in jail	30,140.61	(30,140.61)	-	-	-	-	-
149 Door hardware	13,902.57	(13,902.57)	-	-	-	-	-
Subtotal - Maas Construction	3,079,639.32	(3,451,087.62)	-	-	-	-	(150,000.00)
Roof replacement	702,000.00	(202,000.00)	-	-	-	(250,000.00)	-
AV system	1,426,062.00	(485,062.00)	(400,000.00)	(216,000.00)	(100,000.00)	(225,000.00)	-
Total	5,207,701.32	(4,138,149.62)	(400,000.00)	(216,000.00)	(100,000.00)	(475,000.00)	(150,000.00)
Net contingency remaining		(388,149.62)					

**JEFFERSON COUNTY ARPA FUNDS**

**TOTAL - \$16,465,385**

Original Budget	Amendment	Amended Budget	Amount Committed	Amount Spent	Expected Completion	Project Description
-	25	25	25	25	Dec 2024	General administration
550,000	(170,000)	380,000	380,000	356,490	Dec 2024	The County has purchased two triplex housing units to assist with housing for persons that were economically disadvantaged by the pandemic. The units will require some renovation to meet code and safety requirements.
2,135,000	(1,870,000)	265,000	265,000	265,000	Completed	Match for broadband expansion grants
295,000	(93,259)	201,741	201,741	96,017	Legal Assistant - Dec 2024; ADA Feb of 2023	Hire one legal assistant in the District Attorney's office to assist with processing court cases that were backlogged due to the pandemic. Backfill one state funded position that will be unfilled during 2022 due to deployment to assist with this backlog.
195,000	(42,292)	152,708	152,708	110,131	Dec-24	Hire an additional full time staff person to assist those veterans that were negatively impacted by COVID-19.
240,000	(53,535)	186,465	186,465	113,996	Dec-24	Several recent studies commissioned by the County have identified a need for a position to assist with housing in the County to include liaison to communities, developers, and granting agencies as well as individuals seeking affordable housing.
234,000	108,000	344,146	344,146	344,146	Completed	South Campus Water Main replacement
130,000	150,877	280,877	280,877	280,877	Completed	Replace HVAC system in Workforce Development Building to improve ventilation
115,000	544,160	659,160	659,160	659,160	Completed	Improvements to South Campus
300,000	-	297,829	297,829	265,255	Jul-24	Technology purchases to support remote work for COVID mitigation or operational recovery
195,000	(95,000)	100,000	100,000	88,796	Dec-24	Increase part time mental health nurse in Jail to full time
250,000	-	250,000	250,000	247,100	Completed	Engage Discover Wisconsin for a 3-year marketing campaign to promote tourism that was impacted by COVID-19
500,000	25,953	525,953	525,953	525,805	Completed	The County Fairgrounds is one of the largest tourist draws in the County. This would improve the County facilities and assist with tourism that was adversely affected by COVID-19.
7,000,000	1,829,469	8,829,469	8,829,469	8,835,170	Oct-24	Replace HVAC system in County Courthouse, Sheriff complex, and Jail to improve ventilation
-	250,000	250,000	250,000	250,000	Completed	Replace roof at Courthouse, Sheriff complex, and Jail
350,000	(350,000)	-	-	-	Completed	Originally budgeted for marketing of county farmland, repurposed for South Campus/Fairground improvements
1,000,000	-	1,000,000	1,000,000	-	Dec-24	This concept, in conjunction with the position above, would develop a central test/R&D/business development/education complex. There are EDA funds available to assist with this project, this is a potential match for those funds or workforce housing opportunities.
350,000	(350,000)	-	-	-	Completed	Originally to remodel UW Extension lower level for potential Human Service expansion to assist those impacted by COVID-19, moved to generic South Campus Improvement category
1,000,000	(800,000)	200,000	200,000	-	Dec-24	Economic assistance to individuals and non-profit organizations
-	35,264	35,264	35,264	85,851	Dec-24	Economic assistance to individuals and non-profit organizations - LIFT program for ATC/DTC
-	42,817	42,817	42,817	-	Dec-24	Economic assistance to individuals and non-profit organizations - Additional TAD grant funding
100,000	(100,000)	-	-	-	Completed	Psychotherapist position for ATC/DTC (housed in HS)
200,000	(200,000)	-	-	-	Completed	Assist with stand up for free clinics that administer vaccinations, testing, contact tracing as a placeholder in case other state and federal funding falls short
-	50,000	50,000	50,000	50,000	Completed	Assistance to Rock River Clinic
1,000,000	(969,702)	30,298	30,298	30,298	Completed	Reserve for future Public Health expenses related to COVID, moved 469,702 to project code 22221 for purchase of SD squads
-	469,702	469,702	469,702	469,702	Completed	Purchase of SD squads and cameras for squads
-	775,000	775,000	775,000	775,000	Completed	Match for potential DOT/Highway project grants (Infrastructure Bill)
-	200,931	200,931	200,931	150,292	Dec-24	Recruitment and Retention Specialist
-	325,000	325,000	-	-	Dec-24	Interurban Trail Grant Match
-	425,000	425,000	-	-	Dec-24	Highway projects (bridge) match
-	30,000	30,000	30,000	5,000	Dec-24	Strategic communications research and planning
200,000	(42,000)	158,000	158,000	126,655	Dec-24	Clean Water initiatives
16,339,000	126,385	16,465,385	15,715,385	14,130,766		Total committed/spent to date

**JEFFERSON COUNTY**  
Collections as of June 30

<u>DEPT NAME</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%COLLECTED</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%COLLECTED</u>	<u>2022 REVISED</u>	<u>2022 ACTUALS</u>	<u>%COLLECTED</u>
Administration Total	\$ (2,013,088.00)	\$ (403,695.00)	20%	\$ (3,253,177.00)	\$ (419,338.32)	13%	\$ (1,484,275.00)	\$ (415,217.43)	28%
Capital Projects and Debt Total	(4,061,985.00)	(5,198,950.43)	128%	(12,384,243.00)	(2,951,445.60)	24%	(3,881,718.00)	(1,835,571.76)	47%
Central Services Total	(1,069,211.00)	(526,392.98)	49%	(985,653.00)	(492,026.30)	50%	(1,004,283.00)	(501,520.82)	50%
Child Support Total	(1,310,868.00)	(376,470.90)	29%	(1,235,122.00)	(380,240.80)	31%	(1,222,816.00)	(425,383.72)	35%
Clerk of Courts Total	(3,325,255.00)	(1,486,824.38)	45%	(3,272,999.00)	(1,414,223.07)	43%	(2,969,613.00)	(1,312,961.78)	44%
Corporation Counsel Total	(500,689.00)	(250,344.42)	50%	(488,185.00)	(251,654.72)	52%	(447,736.00)	(224,068.62)	50%
County Board Total	(513,039.00)	(256,620.68)	50%	(485,639.00)	(242,896.63)	50%	(516,744.00)	(258,492.84)	50%
County Clerk Total	(438,109.00)	(245,295.54)	56%	(414,523.00)	(232,875.89)	56%	(429,259.00)	(224,517.02)	52%
District Attorney Total	(1,030,146.00)	(460,055.07)	45%	(1,034,908.00)	(465,008.83)	45%	(1,089,327.00)	(435,435.22)	40%
Economic Development Total	(574,635.00)	(301,982.00)	53%	(487,082.00)	(290,153.50)	60%	(560,776.00)	(329,845.28)	59%
Emergency Management Total	(272,895.00)	(352,480.71)	129%	(256,391.00)	(146,086.26)	57%	(3,711,401.00)	(119,504.08)	3%
Fair Park Total	(1,940,507.00)	(280,607.62)	14%	(2,008,699.00)	(473,306.98)	24%	(2,499,011.00)	(364,632.53)	15%
Finance Department Total	(1,178,737.00)	(544,047.26)	46%	(1,160,790.00)	(586,231.51)	51%	(1,031,351.00)	(509,098.62)	49%
General Revenues & Expenditure Total	(49,999.00)	1,080,939.46	-2162%	636,379.00	1,282,803.72	202%	(102,785.00)	732,029.60	-712%
Health Department Total	(2,023,393.00)	(722,964.22)	36%	(2,032,380.00)	(820,414.78)	40%	(2,490,062.00)	(831,378.91)	33%
Highway Department Total	(12,447,176.00)	(5,239,461.84)	42%	(13,691,556.00)	(5,585,975.87)	41%	(11,875,419.00)	(5,043,192.72)	42%
Human Resources Total	(753,389.00)	(316,215.68)	42%	(731,756.00)	(314,297.40)	43%	(632,811.00)	(277,763.74)	44%
Human Services Department Total	(40,487,963.00)	(12,291,756.98)	30%	(36,683,238.00)	(14,410,882.81)	39%	(29,856,318.00)	(10,635,167.53)	36%
Internal Service Funds Total	(2,591,004.00)	(1,190,752.74)	46%	(2,433,439.00)	(1,070,911.26)	44%	(2,010,781.00)	(938,506.19)	47%
Land & Water Conservation Total	(1,019,812.00)	(396,018.06)	39%	(1,038,626.00)	(413,634.18)	40%	(865,073.00)	(388,889.59)	45%
Land Information Total	(728,594.00)	(348,577.35)	48%	(609,521.00)	(337,226.16)	55%	(575,921.00)	(328,219.34)	57%
Library Total	(1,194,080.00)	(597,039.96)	50%	(1,179,470.00)	(589,735.02)	50%	(1,158,411.00)	(579,205.56)	50%
Medical Examiner Total	(397,209.00)	(194,800.08)	49%	(364,329.00)	(161,361.54)	44%	(344,967.00)	(151,596.70)	44%
Parks Department Total	(2,010,427.00)	(980,019.33)	49%	(1,357,549.00)	(664,163.89)	49%	(2,863,422.00)	(531,005.39)	19%
Planning And Zoning Total	(755,318.00)	(338,838.28)	45%	(736,737.00)	(320,261.11)	43%	(660,363.00)	(279,197.15)	42%
Register Of Deeds Total	(390,105.00)	(156,305.17)	40%	(351,488.00)	(209,167.25)	60%	(354,991.00)	(311,665.73)	88%
Sheriff Department Total	(18,382,021.00)	(8,422,774.47)	46%	(18,275,038.00)	(8,471,324.32)	46%	(15,843,687.00)	(7,768,742.96)	49%
Treasurer Total	(324,329.00)	(1,098,219.40)	339%	(309,068.00)	(1,034,047.82)	335%	(297,493.00)	1,163,941.76	-391%
UW Extension Total	(331,991.00)	(156,896.68)	47%	(294,381.00)	(141,830.08)	48%	(276,274.00)	(133,263.08)	48%
Veterans Services Total	(322,081.00)	(147,458.34)	46%	(291,193.00)	(147,341.07)	51%	(293,697.00)	(121,948.44)	42%
<b>TOTAL</b>	<b>\$ (102,438,055.00)</b>	<b>\$ (42,200,926.11)</b>	<b>41%</b>	<b>\$ (107,210,801.00)</b>	<b>\$ (41,755,259.25)</b>	<b>39%</b>	<b>\$ (91,350,785.00)</b>	<b>\$ (33,380,021.39)</b>	<b>37%</b>

**JEFFERSON COUNTY**  
**Expenditures as of June 30**

<u>DEPT NAME</u>	<u>2024 REVISED</u>	<u>2024 ACTUALS</u>	<u>%SPENT</u>	<u>2023 REVISED</u>	<u>2023 ACTUALS</u>	<u>%SPENT</u>	<u>2022 REVISED</u>	<u>2022 ACTUALS</u>	<u>%SPENT</u>
Administration Total	\$ 2,484,200.00	\$ 761,627.23	31%	\$ 3,671,136.00	\$ 436,651.83	12%	\$ 1,579,439.00	\$ 276,005.12	17%
Capital Projects and Debt Total	22,896,238.00	12,308,686.65	54%	49,331,476.00	22,199,396.36	45%	12,595,536.00	5,615,648.95	45%
Central Services Total	1,291,927.00	539,451.48	42%	1,258,368.00	462,389.92	37%	1,221,117.00	406,711.20	33%
Child Support Total	1,310,868.00	605,777.06	46%	1,235,122.00	585,292.60	47%	1,222,815.00	598,038.91	49%
Clerk of Courts Total	3,338,601.00	1,506,455.72	45%	3,272,999.00	1,375,185.59	42%	3,069,480.00	1,162,048.27	38%
Corporation Counsel Total	500,690.00	214,318.66	43%	500,187.00	218,960.31	44%	447,736.00	203,895.84	46%
County Board Total	513,039.00	358,929.17	70%	560,639.00	434,275.11	77%	604,244.00	336,380.34	56%
County Clerk Total	437,611.00	593,721.70	136%	453,793.00	547,615.47	121%	429,259.00	503,553.94	117%
District Attorney Total	1,030,148.00	465,113.73	45%	1,034,908.00	492,158.03	48%	1,089,329.00	501,589.18	46%
Economic Development Total	615,039.00	251,623.54	41%	569,383.00	210,798.14	37%	565,673.00	258,856.29	46%
Emergency Management Total	317,496.00	126,564.89	40%	256,393.00	154,585.97	60%	3,711,401.00	901,003.83	24%
Fair Park Total	2,070,509.00	494,463.42	24%	2,035,188.00	553,625.90	27%	2,562,449.00	429,084.94	17%
Finance Department Total	1,193,737.00	526,391.98	44%	1,175,791.00	522,135.03	44%	1,196,993.00	585,593.69	49%
General Revenues & Expenditure Total	943,649.00	-	0%	3,164,889.00	-	0%	4,995,683.00	1,190.01	0%
Health Department Total	2,103,787.00	913,801.17	43%	1,967,694.00	888,092.63	45%	1,738,895.00	1,057,604.08	61%
Highway Department Total	12,447,177.00	5,928,708.74	48%	13,691,556.00	4,547,971.39	33%	11,875,419.00	4,629,295.94	39%
Human Resources Total	761,268.00	337,045.51	44%	881,634.00	332,038.77	38%	679,572.00	280,128.41	41%
Human Services Department Total	41,112,238.00	17,683,768.06	43%	37,639,969.00	17,628,054.08	47%	30,912,219.00	13,968,095.26	45%
Internal Service Funds Total	2,591,003.00	1,405,713.87	54%	2,433,435.00	1,277,369.31	52%	2,030,779.00	1,151,688.74	57%
Land & Water Conservation Total	1,076,096.00	331,395.01	31%	1,095,951.00	311,778.00	28%	926,295.00	272,529.33	29%
Land Information Total	757,359.00	301,718.75	40%	647,797.00	314,423.66	49%	548,787.00	229,054.71	42%
Library Total	1,194,080.00	1,192,902.47	100%	1,179,470.00	1,178,501.42	100%	1,158,411.00	1,157,363.11	100%
Medical Examiner Total	407,210.00	172,144.95	42%	364,329.00	159,965.23	44%	344,967.00	140,287.30	41%
Parks Department Total	2,596,260.00	794,266.81	31%	1,836,851.00	745,663.26	41%	4,014,479.00	815,344.20	20%
Planning And Zoning Total	755,387.00	390,895.89	52%	736,740.00	373,918.29	51%	665,951.00	321,448.70	48%
Register Of Deeds Total	390,105.00	219,843.16	56%	454,444.00	276,499.07	61%	520,382.00	198,554.02	38%
Sheriff Department Total	19,164,512.00	8,353,030.72	44%	19,017,401.00	8,677,888.25	46%	16,959,793.00	8,088,860.12	48%
Treasurer Total	324,329.00	154,512.27	48%	309,066.00	156,498.66	51%	297,493.00	117,993.05	40%
UW Extension Total	339,993.00	123,612.88	36%	302,180.00	97,322.13	32%	295,774.00	114,243.79	39%
Veterans Services Total	323,881.00	141,856.19	44%	298,003.00	144,061.53	48%	293,698.00	125,190.70	43%
<b>TOTAL</b>	<b>\$ 125,288,437.00</b>	<b>\$ 57,198,341.68</b>	<b>46%</b>	<b>\$ 151,376,792.00</b>	<b>\$ 65,303,115.94</b>	<b>43%</b>	<b>\$ 108,554,068.00</b>	<b>\$ 44,447,281.97</b>	<b>41%</b>

June 2024 Budget Variance Report Analysis  
Morgan Toutant

**A. Revenue Analysis:** The month of June is closed and, therefore, the County is 1/2 of the way through 2024. I anticipate seeing 50% collected for department revenue. My horizontal analysis will be based off how the 2024 % Collected compares to 2022 and 2023. My vertical analysis will be based off how relative the 2024 % Collected is to 50%. The departments that are noted below are outliers to what is expected.

1. Administration: At 20% collected in June, Administration is lower than expected. Reminder that this is primarily due to ARPA funds for broadband. Most of these funds will be reclassified in the next month's report as the Board voted to reallocate those funds for a match for Highway D bridge project and match for Phase III of the Interurban Trail.
2. Capital Projects and Debt: As of June, Capital Projects and Debt is over collected at 128% which is driven by the sale of county land for Project Dove.
3. Child Support: The revenue collected by June 2024 is lower than expected at 27%. This is typical for this time of year and is due to under collection in state aid. Historically, these have come in July, October, and December.
4. Clerk of Courts: Clerk of Courts is under collected at 45%. This is due to not yet receiving state aid as well as under collection in circuit court costs, misc. court fees, and probate court reimbursements. This activity is typical for the last three years.
5. County Clerk: County Clerk is over collected at 56% which is relative to the last three years. This over collection is due to an influx of revenue generated by passport fees/passport photo fees.
- : 2 District Attorney: As of June 2024, District Attorney is under collected at 45%. This is due to not yet expending federal grants for the Resolve Court Backlog (ARPA) project. This appropriation may need to be repurposed if it doesn't appear that the position will be filled. \$  
\$
7. Emergency Management: Reminder that Emergency Management is over collected due to receiving additional funds for the Hazard Mitigation Grant (federal).
8. Fair Park: The Fair Park revenue is significantly lower than expected at 14% collected in June. Excluding Fair Week revenue, this deficit in collection is due to 0% collection in sponsor revenue, 1% collection in winter storage as well as 25% collection in camping fees. We should see an influx in collection in July.
9. Health: At 36% collected, the Health Department is lower than expected. This is due to under collection in state aid for Public Health as well the Harms Reduction Vending Machine Grant, ARPA and WIC. These grants are billed in arrears and collections are usually at least a month behind.
10. Highway: As of June 2024, Highway is slightly under collected at 42%. This is due to under collection of state aid in org 53311. Historically, the next payment will be received in July. An additional area to note is zero collection in LRIP Road Grant funds. These will be received by the end of the year.



June 2024 Budget Variance Report Analysis  
Morgan Toutant

11. Human Resources: Human Resources is slightly lower than the expected at 42%. Reminder that this is due to ARPA funds for recruitment and retention not yet being allocated. Historically, this has been done in December.
12. Human Services: Human Services is lower than expected at 30%. Reminder that this is due to state aid and grants for many programs being collected in arrears. The most prevalent under collection is TPA Payments for CLTS (\$4,556,335 for 2024). Half of these funds are typically collected in June and the other half in December. In the past, TPA payments have exceeded budgeted amounts at year end.
13. Land and Water: Land and Water is under collected at 39%. This is because the County has not yet received federal grants for farm preservation. Typically, we receive these later in the year.
14. Planning and Zoning: Planning and Zoning is slightly under collected at 45%. Reminder that this is due collection that has not yet occurred for the Deer Track Park charges. This is budgeted at \$90,000 for 2024 and typically occurs at the end of the year.
15. Register of Deeds: At 40% collected, Register of Deeds is lower than expected. This is a continued trend for the residential transfer fees as well as the residential recording/filing fees in 2024. This correlates directly to the current housing market conditions.
16. Treasurer: Interest & Dividends (132001-481001) is 104% collected as of June 30<sup>th</sup> due to the Federal Reserve Bank keeping rates high. This was unexpected during the budget process last year. We will continue to monitor this throughout the year.

June 2024 Budget Variance Report Analysis  
Morgan Toutant

**B. Expense Analysis:** Like the Revenue Analysis, below are the departments that are outliers to what is expected at this point in the year.

1. Administration: The Administration Department is 31% spent as of June 30th. Reminder that this is primarily due to APRA funds not yet spent for the APRA Broadband PSC Expansion project. Most of these funds will be reclassified to the Highway Department for the County Highway D bridge project and to the Parks Department for Interurban Trail Phase III project.
2. Capital Projects and Debt: As the courthouse project comes to the final stages of completion, Capital Projects and Debt appear overspent at 54%, however this is because the project is expected to be completed before year-end.
3. Central Services: Central Services is underspent at 42%. Like May, this is due to not yet replacing the jail door operator. This is expected to be completed by year-end.
4. County Board: County Board is overspent at 70%. This is being driven by typical spending in JCEDC, Railroad Consortium Donation and Free Clinic Donation, which are disbursed at the beginning of the year. Mileage is slightly overspent as of June 30th and will be monitored the remainder of the year.
5. Economic Development: As of June 30th, Economic Development is underspent at 41%. The primary reason for this is an open position and the benefits associated with it.
6. Emergency Management: At 40%, Emergency Management is underspent. This is due to a flood mitigation demolition project (\$44,600) not yet taking place as well as minimal spending for the Natural Hazards Mitigation Plan.
7. Fair Park: As of the month of June, the Fair Park is 24% spent which is relative to 2022 (17%) and 2023 (27%). This is primarily due to the following:
  - Fair Park (12101): Reminder that there are open positions at the fair park. The expense and benefit codes associated with these open positions are driving the low spending. Spending has not yet taken place for a budgeted feasibility study (\$30,000). Finally, capital equipment is a driving factor with a budget carry over of \$90,000 unspent as of June 30th.
  - Fair Week (12102): We will see a rise in spending for Fair Week occurring in July.
8. Health: The Health Department is underspent for the month of June. This is mostly due to an open position. Additionally, underspending for the Drug Free Communities Grant, ARPA funds for small items of equipment as well as ARPA funds for chemical lab & medical supplies are contributing factors.
9. Human Resources: Despite being relative to the last three years, Human Resources is underspent at 44%. This is due to an open position in org 12302 (Safety) as well as underspending in recruitment and employee recognition.

June 2024 Budget Variance Report Analysis  
Morgan Toutant

10. Human Services: Although relative for the last three years, Human Services is underspent at 43%. This is primarily due to open positions and the benefits associated with them.
11. Internal Services Fund: As of June, MIS is higher than expected at 54%. Reminder that is because of prepaid expenses associated with computer support maintaining machinery/equipment.
12. Land and Water: Land & Water is underspent at 31% in June. This is due to underspending in the Multi-Discharger Variance Grant, farmland conservation easement, DATCP cost share, and consulting for the APRA groundwater study. 12405-593701 Cost Share Payment is budgeted at \$47,000 but in the past 3 years we have not come close to spending this (2021 - \$6,520; 2022 - \$175; 2023 - \$661).
13. Land Information: Land Information is underspend at 40%. This is mostly due to an open position and the benefits associated with the position. Other contributing factors are zero spending for the Next Generation 911 capital project as well underspending for the Register of Deeds back indexing project.
14. Medical Examiner: The Medical Examiner is slightly underspent at 42%. Like May, this is because of open positions and expenses associated with autopsy/autopsy transportation. Compared to the last three years, low spending is typical for this time of year. Autopsy and transportation billings are typically 2-3 months in arrears.
15. Parks: The Parks Department is underspent at 31%. There are open LTE positions in Parks which is driving this underspending. Other factors are zero spending for the Interurban Phase III Bridge Construction, Dog Park Fencing and Carnes East Bathroom and snowmobile trail improvement/restorations.
16. Register of Deeds: Like May, Register of Deeds is overspent at 56%. This is higher than expected and due to purchases made in Maintain Machinery & Equipment (13001-535242) and Computer Equipment & Software (13001-531303). Reminder that this activity is typical for this time of year with subscription renewals for various vendors/contracts.
17. Sheriff: The Sheriff's Department is slightly underspent at 44%. This is primarily due to open jail positions and the benefits associated with them.
18. UW- Extension: UW-Extension is underspent at 36%. This is mostly due to an open position and the benefit expenses for it. Other factors are zero spending in meals, lodging and capital office equipment.
19. Veterans: As of June 30<sup>th</sup>, Veterans Department is underspent at 44%. This is relative to the last three years and is due to open positions in the department as well as underspending in direct relief indigent, mileage, meals, and registrations.

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Jefferson County  
FLEXIBLE PERIOD REPORT

PAGE 1  
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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 411100 General Property Taxes	-633,817	0	-633,817	-316,908.36		-316,908.35	50.0%
12201 412100 Sales Taxes From County	-160	0	-160	-59.53		-100.47	37.2%
12201 424001 22218 Federal Grants	-50,000	0	-50,000	.00		-50,000.00	.0%
12201 451004 Garnishment Fees	0	0	0	-105.00		105.00	.0%
12201 451005 Child Support Fees	-700	0	-700	-318.00		-382.00	45.4%
12201 451312 Emp Payroll Charges	-60	0	-60	.00		-60.00	.0%
12201 699999 Budgetary Fund Balance	0	-15,000	-15,000	.00		-15,000.00	.0%
<b>12202 Dental Insurance Allocation</b>							
12202 451026 Retiree Ins Premium Recovery	-20,000	0	-20,000	-6,675.75		-13,324.25	33.4%
12202 451032 Cobra Premium Recovery	-3,000	0	-3,000	.00		-3,000.00	.0%
12202 451043 County Board Premiums	-1,000	0	-1,000	-731.00		-269.00	73.1%
12202 451045 Employee Premiums	-470,000	0	-470,000	-219,249.62		-250,750.38	46.6%
TOTAL General Fund	-1,178,737	-15,000	-1,193,737	-544,047.26		-649,689.45	%
TOTAL REVENUES	-1,178,737	-15,000	-1,193,737	-544,047.26		-649,689.45	

07/25/2024  
16:03:03

Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>12201 Finance</b>							
12201 511110 Salary-Permanent Regular	237,284	0	237,284	119,821.98		117,461.89	50.5%
12201 511210 Wages-Regular	185,230	0	185,230	92,554.65		92,675.00	50.0%
12201 511220 Wages-Overtime	2,126	0	2,126	.00		2,126.28	.0%
12201 511330 Wages-Longevity Pay	660	0	660	.00		660.00	.0%
12201 512141 Social Security	31,182	0	31,182	15,324.04		15,857.84	49.1%
12201 512142 Retirement (Employer)	29,722	0	29,722	14,653.92		15,067.80	49.3%
12201 512144 Health Insurance	65,832	0	65,832	32,338.32		33,493.36	49.1%
12201 512145 Life Insurance	160	0	160	91.02		69.42	56.7%
12201 512151 HSA Contribution	2,907	0	2,907	.00		2,907.22	.0%
12201 512153 HRA Contribution	0	0	0	781.86		-781.86	.0%
12201 512173 Dental Insurance	4,344	0	4,344	2,172.00		2,172.00	50.0%
12201 521213 Accounting & Auditing	26,456	0	26,456	4,475.00		21,981.00	16.9%
12201 521219 Other Professional Serv	3,750	15,000	18,750	8,100.00		10,650.00	43.2%
12201 521296 Computer Support	3,800	0	3,800	3,239.66		560.34	85.3%
12201 531303 Computer Equipmt & Software	1,500	0	1,500	1,327.92		172.08	88.5%
12201 531303 22218 Computer Equipmt & Soft	50,000	0	50,000	21,607.23		28,392.77	43.2%
12201 531311 Postage & Box Rent	2,600	0	2,600	1,710.66		889.34	65.8%
12201 531312 Office Supplies	2,600	0	2,600	2,179.01		420.99	83.8%
12201 531313 Printing & Duplicating	1,400	0	1,400	107.70		1,292.30	7.7%
12201 531324 Membership Dues	1,150	0	1,150	787.16		362.84	68.4%
12201 532325 Registration	3,425	0	3,425	1,515.00		1,910.00	44.2%
12201 532332 Mileage	100	0	100	21.66		78.34	21.7%
12201 532334 Commercial Travel	1,200	0	1,200	863.92		336.08	72.0%
12201 532335 Meals	300	0	300	220.80		79.20	73.6%
12201 532336 Lodging	2,200	0	2,200	2,253.01		-53.01	102.4%
12201 532339 Other Travel & Tolls	200	0	200	296.92		-96.92	148.5%
12201 535242 Maintain Machinery & Equip	1,000	0	1,000	649.66		350.34	65.0%
12201 571004 IP Telephony Allocation	602	0	602	301.02		300.98	50.0%
12201 571005 Duplicating Allocation	14	0	14	7.02		6.98	50.1%
12201 571009 MIS PC Group Allocation	13,799	0	13,799	6,899.52		6,899.48	50.0%
12201 571010 MIS Systems Grp Alloc(ISIS)	4,625	0	4,625	2,312.52		2,312.48	50.0%
12201 591519 Other Insurance	4,569	0	4,569	2,004.06		2,564.91	43.9%
<b>12202 Dental Insurance Allocation</b>							
12202 599982 Retiree Dental Claims	12,000	0	12,000	3,090.60		8,909.40	25.8%
12202 599984 Cobra Dental Claims	6,000	0	6,000	.00		6,000.00	.0%

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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
12202 599986 Administrative Fees Dental	24,000	0	24,000	12,166.56		11,833.44	50.7%
12202 599989 Employee Dental Claims	450,300	0	450,300	171,912.66		278,387.34	38.2%
12202 599992 Administrative Dental Retiree	1,700	0	1,700	604.92		1,095.08	35.6%
TOTAL General Fund	1,178,737	15,000	1,193,737	526,391.98		667,344.73	%
TOTAL EXPENSES	1,178,737	15,000	1,193,737	526,391.98		667,344.73	

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Jefferson County  
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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 411100 General Property Taxes	1,527,071	0	1,527,071	763,535.34		763,535.28	50.0%
13201 411300 DNR Pilot	-60,000	0	-60,000	-61,221.75		1,221.75	102.0%
13201 411500 Managed Forest	-4,000	0	-4,000	-3,443.12		-556.88	86.1%
13201 418100 Interest on Taxes	-235,000	0	-235,000	-144,593.86		-90,406.14	61.5%
13201 441030 Ag Use Conversion Penalty	-15,000	0	-15,000	-2,781.82		-12,218.18	18.5%
13201 451007 Treasurers Fees	-400	0	-400	-202.50		-197.50	50.6%
13201 481001 Interest & Dividends	-1,500,000	0	-1,500,000	-1,563,689.58		63,689.58	104.2%
13201 481004 Fair Market Value Adjustment	0	0	0	-68,483.93		68,483.93	.0%
13201 486004 Miscellaneous Revenue	0	0	0	-2,431.75		2,431.75	.0%
<b>13202 Tax Deed Expense</b>							
13202 451030 Foreclosure Reimbursement	0	0	0	-3,306.43		3,306.43	.0%
13202 482002 Rent Of County Property	-3,000	0	-3,000	.00		-3,000.00	.0%
13202 483005 Gain/Loss-Sale Forclosed Prpt	-34,000	0	-34,000	-11,600.00		-22,400.00	34.1%
TOTAL General Fund	-324,329	0	-324,329	-1,098,219.40		773,890.02	%
TOTAL REVENUES	-324,329	0	-324,329	-1,098,219.40		773,890.02	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>13201 County Treasurer</b>							
13201 511110 Salary-Permanent Regular	84,344	0	84,344	42,172.00		42,172.00	50.0%
13201 511210 Wages-Regular	64,861	0	64,861	37,389.96		27,471.29	57.6%
13201 511220 Wages-Overtime	67	0	67	.00		67.46	.0%
13201 511330 Wages-Longevity Pay	201	0	201	.00		201.00	.0%
13201 512141 Social Security	10,630	0	10,630	5,435.25		5,194.97	51.1%
13201 512142 Retirement (Employer)	10,400	0	10,400	5,365.68		5,033.95	51.6%
13201 512144 Health Insurance	37,376	0	37,376	16,968.58		20,407.07	45.4%
13201 512145 Life Insurance	9	0	9	10.92		-1.56	116.7%
13201 512151 HSA Contribution	1,551	0	1,551	.00		1,550.52	.0%
13201 512153 HRA Contribution	0	0	0	493.15		-493.15	.0%
13201 512173 Dental Insurance	2,318	0	2,318	1,330.25		988.15	57.4%
13201 521232 Investment Advisor Fees	40,000	0	40,000	23,328.58		16,671.42	58.3%
13201 531303 Computer Equipmt & Software	2,000	0	2,000	107.60		1,892.40	5.4%
13201 531311 Postage & Box Rent	7,000	0	7,000	2,013.07		4,986.93	28.8%
13201 531312 Office Supplies	2,901	0	2,901	681.89		2,218.96	23.5%
13201 531313 Printing & Duplicating	100	0	100	.00		100.00	.0%
13201 531314 Small Items Of Equipment	300	0	300	.00		300.00	.0%
13201 531321 Publication Of Legal Notice	3,000	0	3,000	2,525.64		474.36	84.2%
13201 531324 Membership Dues	100	0	100	172.16		-72.16	172.2%
13201 531326 Advertising	500	0	500	.00		500.00	.0%
13201 532325 Registration	1,000	0	1,000	305.00		695.00	30.5%
13201 532332 Mileage	250	0	250	363.71		-113.71	145.5%
13201 532335 Meals	40	0	40	38.99		1.01	97.5%
13201 532336 Lodging	1,950	0	1,950	98.00		1,852.00	5.0%
13201 533225 Telephone & Fax	100	0	100	.00		100.00	.0%
13201 535242 Maintain Machinery & Equip	500	0	500	136.10		363.90	27.2%
13201 571004 IP Telephony Allocation	482	0	482	241.02		240.98	50.0%
13201 571005 Duplicating Allocation	23	0	23	11.52		11.48	50.1%
13201 571009 MIS PC Group Allocation	10,353	0	10,353	5,176.50		5,176.50	50.0%
13201 571010 MIS Systems Grp Alloc(ISIS)	1,942	0	1,942	970.98		971.02	50.0%
13201 591519 Other Insurance	1,531	0	1,531	704.34		826.70	46.0%
13201 593256 Bank Charges	1,500	0	1,500	547.52		952.48	36.5%
<b>13202 Tax Deed Expense</b>							
13202 521212 Legal	0	0	0	10.00		-10.00	.0%
13202 521219 Other Professional Serv	0	0	0	5,000.00		-5,000.00	.0%



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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
13202 521255 Paper Service	1,000	0	1,000	900.00		100.00	90.0%
13202 521273 Title Search	7,000	0	7,000	1,235.00		5,765.00	17.6%
13202 529299 Purchase Care & Services	4,000	0	4,000	.00		4,000.00	.0%
13202 531311 Postage & Box Rent	600	0	600	616.69		-16.69	102.8%
13202 531313 Printing & Duplicating	400	0	400	.00		400.00	.0%
13202 531321 Publication Of Legal Notice	16,000	0	16,000	.00		16,000.00	.0%
13202 531326 Advertising	3,000	0	3,000	.00		3,000.00	.0%
13202 593742 Uncollected Taxes	5,000	0	5,000	162.17		4,837.83	3.2%
TOTAL General Fund	324,329	0	324,329	154,512.27		169,817.11	%
TOTAL EXPENSES	324,329	0	324,329	154,512.27		169,817.11	

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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
100 General Fund							
<b>11301 Child Support</b>							
11301 411100 General Property Taxes	-124,210	0	-124,210	-62,105.22		-62,105.16	50.0%
11301 421001 State Aid	-190,190	0	-190,190	-95,095.05		-95,094.95	50.0%
11301 421010 M S L Incentives	-4,200	0	-4,200	-1,675.04		-2,524.96	39.9%
11301 421012 State Aid Cs + All Others	-1,043,412	0	-1,043,412	-234,169.58		-809,242.42	22.4%
11301 421013 Other Dept Wage Retention	0	0	0	-.01		.01	.0%
11301 421014 State Aid wages Allocation	121,406	0	121,406	28,588.69		92,817.31	23.5%
11301 421050 CS Performance Based Inc	-54,317	0	-54,317	.00		-54,316.67	.0%
11301 421096 State Aid Medical Support	-7,750	0	-7,750	-5,227.00		-2,523.00	67.4%
11301 442004 Extradition Reimbursement	-1,000	0	-1,000	-288.87		-711.13	28.9%
11301 451011 CS Prog Fee Reduce 66%	9,240	0	9,240	2,562.19		6,677.81	27.7%
11301 451013 NIVD Activities Reduction	-2,700	0	-2,700	-621.33		-2,078.67	23.0%
11301 451014 CS Program Fees	-13,000	0	-13,000	-8,089.68		-4,910.32	62.2%
11301 455003 Non-IVD Service Fees	-735	0	-735	-350.00		-385.00	47.6%
TOTAL General Fund	-1,310,868	0	-1,310,868	-376,470.90		-934,397.15	%
TOTAL REVENUES	-1,310,868	0	-1,310,868	-376,470.90		-934,397.15	

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Jefferson County  
FLEXIBLE PERIOD REPORT

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FROM 2024 01 TO 2024 06

ACCOUNTS FOR:	ORIGINAL	TRANFRS/ ADJSTMTS	REVISED	ACTUALS	ENCUMBRANCES	AVAILABLE	PCT
100 General Fund	APPROP		BUDGET			BUDGET	USED
<b>11301 Child Support</b>							
11301 511110 Salary-Permanent Regular	309,764	0	309,764	163,446.42		146,317.98	52.8%
11301 511210 Wages-Regular	554,338	0	554,338	255,692.90		298,645.07	46.1%
11301 511220 Wages-Overtime	3,203	0	3,203	850.65		2,352.42	26.6%
11301 511330 Wages-Longevity Pay	1,343	0	1,343	.00		1,342.50	.0%
11301 512141 Social Security	63,742	0	63,742	30,374.32		33,367.71	47.7%
11301 512142 Retirement (Employer)	61,106	0	61,106	28,703.21		32,402.77	47.0%
11301 512144 Health Insurance	159,907	0	159,907	61,782.09		98,125.15	38.6%
11301 512145 Life Insurance	257	0	257	169.07		87.80	65.8%
11301 512151 HSA Contribution	7,074	0	7,074	.00		7,074.23	.0%
11301 512153 HRA Contribution	0	0	0	2,270.62		-2,270.62	.0%
11301 512173 Dental Insurance	10,159	0	10,159	4,319.02		5,840.18	42.5%
11301 521255 Paper Service	9,000	0	9,000	3,162.64		5,837.36	35.1%
11301 521256 Genetic Tests	6,000	0	6,000	1,934.25		4,065.75	32.2%
11301 521296 Computer Support	2,150	0	2,150	1,507.88		642.12	70.1%
11301 529160 Interpreter Fee	2,400	0	2,400	1,245.00		1,155.00	51.9%
11301 531003 Notary Public Related	60	0	60	.00		60.00	.0%
11301 531303 Computer Equipmt & Software	12,050	0	12,050	7,158.72		4,891.28	59.4%
11301 531310 Postage Special	300	0	300	14.55		285.45	4.9%
11301 531311 Postage & Box Rent	21,000	0	21,000	9,395.85		11,604.15	44.7%
11301 531312 Office Supplies	2,000	0	2,000	940.65		1,059.35	47.0%
11301 531313 Printing & Duplicating	3,200	0	3,200	552.00		2,648.00	17.3%
11301 531314 Small Items Of Equipment	1,400	0	1,400	77.64		1,322.36	5.5%
11301 531321 Publication Of Legal Notice	900	0	900	734.25		165.75	81.6%
11301 531324 Membership Dues	2,076	0	2,076	1,826.16		249.84	88.0%
11301 531326 Advertising	400	0	400	.00		400.00	.0%
11301 531348 Educational Supplies	450	0	450	240.50		209.50	53.4%
11301 532325 Registration	4,070	0	4,070	844.40		3,225.60	20.7%
11301 532332 Mileage	750	0	750	268.00		482.00	35.7%
11301 532334 Commercial Travel	1,425	0	1,425	.00		1,425.00	.0%
11301 532335 Meals	1,080	0	1,080	112.98		967.02	10.5%
11301 532336 Lodging	4,002	0	4,002	1,028.16		2,973.84	25.7%
11301 532339 Other Travel & Tolls	210	0	210	.00		210.00	.0%
11301 532340 Contracted Extraditions	8,700	0	8,700	.00		8,700.00	.0%
11301 533225 Telephone & Fax	200	0	200	37.44		162.56	18.7%
11301 535242 Maintain Machinery & Equip	4,000	0	4,000	1,504.65		2,495.35	37.6%
11301 571004 IP Telephony Allocation	3,132	0	3,132	1,566.00		1,566.00	50.0%
11301 571005 Duplicating Allocation	91	0	91	45.48		45.52	50.0%
11301 571009 MIS PC Group Allocation	29,580	0	29,580	14,790.00		14,790.00	50.0%

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FROM 2024 01 TO 2024 06

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	ACTUALS	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11301 571010 MIS Systems Grp Alloc(ISIS)	10,177	0	10,177	5,088.48		5,088.52	50.0%
11301 591519 Other Insurance	9,172	0	9,172	4,093.08		5,078.48	44.6%
TOTAL General Fund	1,310,868	0	1,310,868	605,777.06		705,090.99	%
TOTAL EXPENSES	1,310,868	0	1,310,868	605,777.06		705,090.99	

**Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2024**

Ledger Date	Description	General (599900)	Other (599908)	Vested Benefits (599909)	Authority
1-Jan-24	Tax Levy	499,999.38	0.00	300,000.00	
12-Mar-24	Budget carryover requests	0.00	198,250.00	0.00	County Board
12-Mar-24	Flood Mitigation Closeout Costs		(44,600.00)		County Board
10-Apr-24	Bay lights at Annex building	(10,000.00)			
<b>Total amount available</b>		<b>489,999.38</b>	<b>153,650.00</b>	<b>300,000.00</b>	
Net		489,999.38	153,650.00	300,000.00	



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

3/27/2024

**For more information, contact:**  
**Technical Services Center**  
**Phone: (312) 977-9700**  
**Email: [budgetaward@gfoa.org](mailto:budgetaward@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association is pleased to announce that **Jefferson County, Wisconsin** received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

There are over 1,700 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 22,500 members and the communities they serve.*

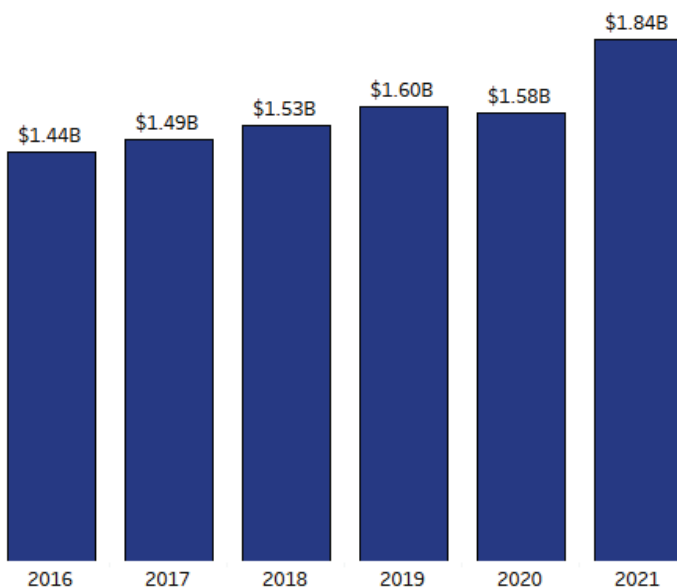
# SALES TAX REVENUES SURGE AS RETAIL, OTHER SECTORS SEE SHIFTS

*Sales and use tax revenues in Wisconsin increased markedly in the first four months of 2021 when compared to the same period in 2019, in another sign that economic activity is rebounding strongly from the COVID-19 crisis. This was true both for state sales tax revenues and for the bulk of counties that collect sales taxes. Yet this revenue growth also shows notable shifts in key sectors that could have implications for the sales tax base moving forward, with potential impacts for state and local finances.*

Wisconsin state and local governments have seen an improving revenue picture in 2021 amid the economic recovery, which has been bolstered by federal aid and rising COVID-19 vaccination rates.

A key component of the state’s robust revenue growth is enhanced collections from its 5% sales tax. The nonpartisan Legislative Fiscal Bureau, in [its most recent estimate of state revenues](#) for the 2021 fiscal year ending June 30, projected sales tax collections will be up 8.4% over the previous fiscal year – the most since 1984 – and [actual collections so far](#) bear out those strong numbers.

**Figure 1: Sales Tax Collections Show Strong Recovery**  
Total reported state sales tax revenues, January-April



Source: Wisconsin Department of Revenue

This analysis examines sales tax revenue trends in greater detail. We rely on [data from the Wisconsin Department of Revenue](#) (DOR) on state and local sales and use tax revenues as reported by businesses on their returns to the state. The data include sales tax revenues reported on tax returns, but not those collected via other means such as audits, interest, occasional sales, or penalties. The data generally are for taxable sales in a given month but some businesses file their returns quarterly; in those cases, the sales from a period such as January through March would all be reported in March.

We find state sales and use tax revenues were up \$240.1 million, or 15%, from January through April of 2021 (the most recent months for which these data are available) relative to the same stretch of 2019 (see Figure 1). That growth is particularly striking given that the global pandemic caused sales tax revenues in Wisconsin to decline last year. Reported sales tax revenues dropped by 1.4% for the January-April 2020 period when compared to the same four months of 2019, which means they rebounded by 16.6% during this period from 2020 to 2021.

For this analysis, due to the historically anomalous nature of the economy in 2020, we primarily look instead to the most recent comparable pre-pandemic period in 2019, a year that generally was marked by strong economic and tax revenue growth in Wisconsin and nationally.

Most Wisconsin counties also collect an additional sales tax of 0.5%. For the 66 counties that have collected this tax since at least 2019, these data show revenues



increased through the first four months of 2021 April by 16.4% relative to the same period in 2019.

## RETAIL REVENUES UP, BUT SHIFTS APPARENT

Sales tax revenues during the period studied for this analysis increased across most economic sectors and subsectors. A key factor in the overall revenue increase was the retail sector, the largest of all sectors in sales tax revenue, which provides slightly more than half of all sales tax revenues collected in Wisconsin. Revenues in this sector increased by more than \$236 million, or 32%, in this period of 2021 relative to 2019.

Some retailers did see decreases amid the rapidly changing shopping patterns brought on by the pandemic. Readers should note, however, that this comparison looks only at revenues from taxable sales. Some retailers like clothing stores collect taxes on a larger share of their products than some other retailers such as grocery stores – in Wisconsin clothing is taxed but with some exceptions food in a grocery store is not.

The non-store retail subsector, consisting primarily – though not exclusively – of online retail, saw a jaw-dropping 143% increase in sales tax revenue in January-April of 2021 relative to those months in 2019. Food and beverage retailers also saw a whopping 107% increase in revenues from taxable sales during this period. Four additional retail subsectors also saw increases of 35% or more, as shown in Figure 2.

Yet not all sectors enjoyed this good fortune. General Merchandise Stores, which primarily include department stores, saw a revenue decline of 12%. Meanwhile, sales tax revenues fell 39% for Miscellaneous Store Retailers, which include florists, office supply and gift stores, and used merchandise stores.

Some of the increases may reflect in part the effect of inflation. Used car prices, for example, [have risen dramatically](#) in recent months. Other shifts such as the rise in online retail may amount to a super-charging of trends that predated the pandemic.

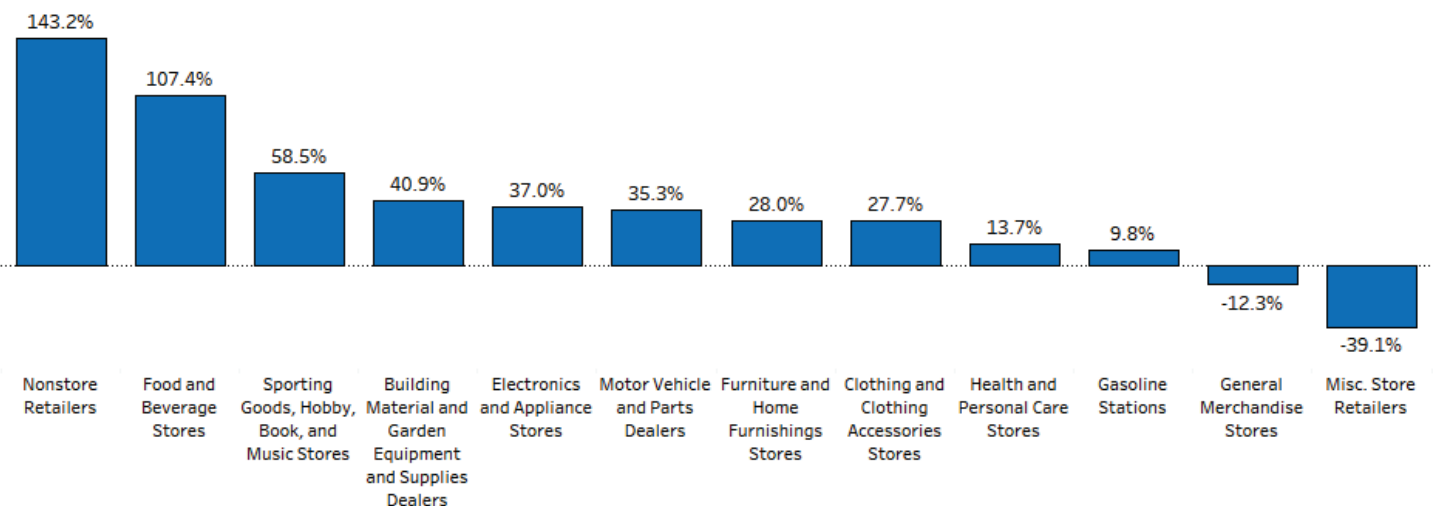
## SOME SERVICE INDUSTRIES STILL BELOW 2019 LEVELS

Among the hardest-hit economic sectors in 2020 were those that provided face-to-face services to large groups of people such as arts, entertainment, and recreation, as well as accommodation and food services. Through April of this year, sales tax revenues from these sectors remained below where they were in early 2019.

Revenue from the arts, entertainment, and recreation sector was down 13.5% during the first four months of 2021 from the same period in 2019. The accommodation and food services sector, which primarily includes restaurants and lodging establishments, was down 13.6%. Taxable sales within the telecommunications subsector also were hard-hit and have been very slow to rebound, with reported revenues down 43.1% during this period.

**Figure 2: Most Retail Sectors Thrive in 2021 Sales Tax Revenues**

% change in sales tax revenues, January-April 2021 vs. January-April 2019, all retail subsectors



Source: Wisconsin Department of Revenue





A potential bright spot for these sectors: the 2021 to 2019 comparison generally looks less dire if we compare only April, the most recent month for which data are available. In 2021, April marked a period in which virus cases were declining, vaccination numbers were rapidly increasing, and public health restrictions were starting to be eased or lifted. Sales tax revenues for the arts, entertainment, and recreation sector were actually up 2.5% in April 2021 from April 2019, while they were down 8.7% in this period for accommodation and food services.

## COUNTIES ALSO SEE IMPROVING REVENUES

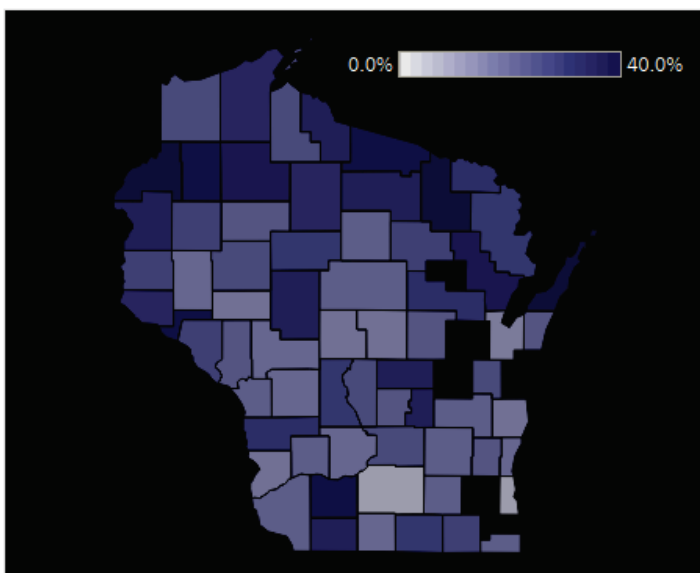
While local property taxes and state aid comprise the bulk of funding for counties, 68 of Wisconsin's 72 counties also rely on a half-cent local sales tax for funding. Two of these 68, Menominee and Outagamie, did not begin collecting the tax until 2020.

As the Forum noted in an [April 2020 report](#), sales taxes made up about 8.1% of general revenue for Wisconsin counties in 2018. This ranged from 15.1% of revenues in Ozaukee County to 2.8% in Florence County.

Our analysis finds that of the 66 counties that have collected the tax since January 2019 or earlier, all saw increasing local sales tax revenues in the first four months of 2021 from the same period in 2019. These revenues rose by \$20.5 million collectively, or 16.4%, during this period.

**Figure 3: Sales Tax Growth Strong in 2021**

% increase in sales tax revenues, Jan-Apr 2021 vs. Jan-Apr 2019



Source: Wisconsin Department of Revenue. Menominee and Outagamie counties started collecting sales taxes in 2020; Waukesha, Racine, Winnebago, and Manitowoc counties do not collect a sales tax.

But strikingly, the state's two most populous urban counties, Milwaukee and Dane, saw much smaller increases in sales tax revenues during this period: 6.7% and 7.5%, respectively. (See Figure 3)

[Forward Analytics has pointed out](#) the more difficult trend in some urban counties may reflect, in part, a greater reliance on the part of these large urban counties on sales tax revenues from commuting, visits to destination retailers, and travel and events. All of these were still seeing sharply reduced activity during this period as a result of the pandemic. The extent to which these activities resume will bear watching moving forward.

## CONCLUSION

These sales tax collections trends suggest that state and county finances are enjoying enhanced fiscal strength. They reflect an economy that has been growing rapidly as the COVID-19 pandemic has waned, and as repeated rounds of federal aid have strengthened household balance sheets, leaving them with money to spend.

Notably, the shifts among retail subsectors, especially the growth in online sales tax revenue, may have major implications for future state and local finances. As we noted in [our June Focus report, "The Online Effect,"](#) while most states' coffers will benefit from sales taxes collected on these transactions, Wisconsin has an unusual law that requires certain online sales tax revenues to be offset with income tax cuts.

Meanwhile, our analysis of the most recent sales tax data shows that urban counties may not be experiencing the same degree of improved collections as their rural counterparts because of new shopping and commuting patterns. Whether that trend continues will depend on whether such patterns persist after the pandemic.

Overall, policymakers and the public have good reason for optimism given the sharp rebound in sales tax revenues. Still, more time and attention will be needed to get a full sense of how different industries and regions of the state will fare as the economy reopens and Wisconsin returns to a new equilibrium.





# 1. Title Page

July 15, 2024

COPY

Proposal to provide professional audit services to:

## Jefferson County, Wisconsin

### Requirements

Request for proposals subject	AUDIT SERVICES   RFP 2024-1 FIN
Name of firm	CLA (CliftonLarsonAllen LLP)
Telephone   Fax   Website	414-476-1880   414-476-7286   <a href="http://CLAconnect.com">CLAconnect.com</a>
Name and title of contact	Jake Lenell, CPA, Principal
Address	10401 West Innovation Drive, Suite 300, Wauwatosa, WI 53226
Telephone   Fax	414-721-7572   414-476-7286
Email	<a href="mailto:jake.lenell@CLAconnect.com">jake.lenell@CLAconnect.com</a>

[CLAconnect.com](http://CLAconnect.com)

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer).  
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



## 2. Transmittal Letter



CliftonLarsonAllen LLP  
CLAconnect.com

July 15, 2024

Marc DeVries, Finance Director  
Jefferson County  
311 South Center Avenue, Room C2045  
Jefferson, WI 53549

Dear Marc:

Thank you for inviting us to propose again. You are a valued client, and we look forward to the opportunity to continue to provide services to Jefferson County (the County).

### Understanding of the work to be performed

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under *Attachment A: Defining Scope of Work*. Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

### Why choose CLA?

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to continue to fulfill the scope of your engagement. We know you are already familiar with CLA, but we have provided the following differentiators for the County's reference and consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to keep assisting the County with their audit needs. In addition to your experienced local engagement team, the County will continue to have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **OMB Uniform Guidance (UG) experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the RFP and other information made available and considered our experience performing past work for the County and similar work for other municipalities. Our local government clients are included in the more than 4,200 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also helps minimize disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.

- **Communication and proactive leadership** – The County will continue to benefit from a high level of hands-on service from our team’s senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the County and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – As you know, we differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies’ SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the County will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.
- **We know you!** We know and understand the County. By providing services to you in the past, we have established an understanding of your organization. The work we’ve performed provides your project with momentum before we begin the engagement. We don’t have to spend a lot of time up front learning about your core operations; we know them well.

#### Firm and irrevocable offer

The proposal is a firm and irrevocable offer for 90 days for the audits for calendar years 2024, 2025, and 2026 and optional years 2027 and 2028.

We want to continue to serve you, and we have the qualifications to keep delivering quality, timely work. Throughout this proposal, we take you on a journey outlining how we’ll continue to work together and the value you can appreciate when we exceed expectations. For ease of evaluation, the structure of our proposal follows your RFP section titled *Proposal Submission Requirements and Attachment B: Proposal Format*.

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP



Jake Lenell, CPA

Principal

414-721-7572

jake.lenell@CLAconnect.com

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### 3. Firm Qualifications and Experience

#### Experience with Wisconsin governments

CLA is a leading provider of government audit and consulting services in Wisconsin. We serve more than half of the counties in Wisconsin in addition to 476 other municipalities, special purpose governments, special districts, and school districts. As such, we understand the complexities within Wisconsin governments, grant funding, and the specific federal and state compliance requirements of that funding. Inherently, with the size of CLA's government practice, we are continually consulting other governments and professionals to stay current on constant changes and local issues that may affect the County.



You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of revenue reductions
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



## Insight to strengthen your organization

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

*Curious: We care, we listen, we get to know you.*

## Support at every turn

With [dedicated services specific to state and local governments](#), you have access to guidance on all aspects of your operations.

- [Affordable Care Act \(ACA\) reporting and compliance](#)
- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [COVID-19 funding support](#)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- Fraud risk management
- [Grant compliance](#)
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- Strategic, financial, and operational consulting
- [Telecom management services](#)



Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed. If additional work is requested by the County outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.

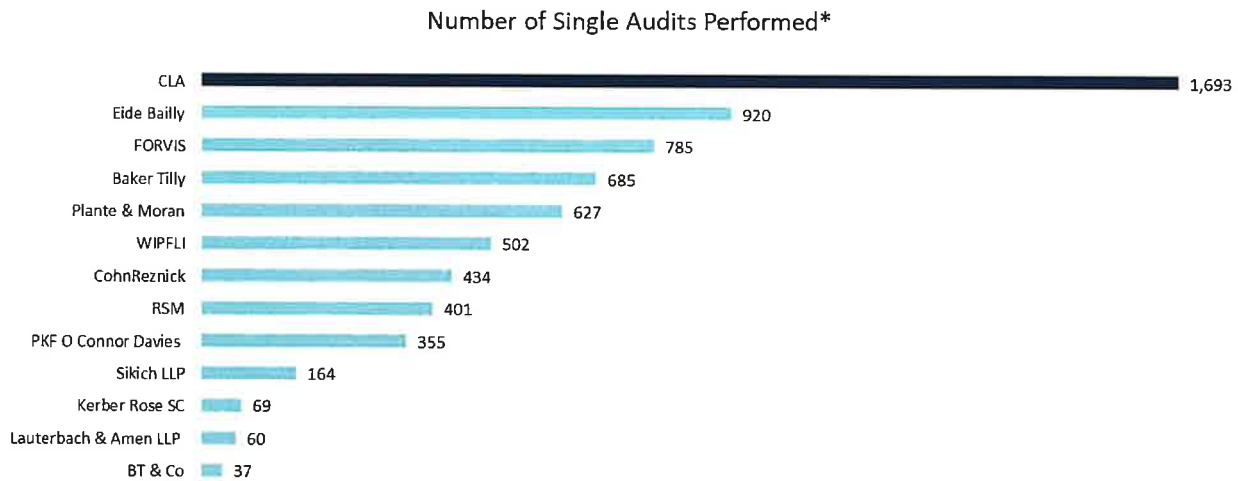




## Single audit experience

### CLA performs the largest number of single audits in the United States

**We audited nearly \$257 billion dollars in federal funds in 2022.** The chart below illustrates CLA’s experience in serving organizations that receive federal funds and demonstrates our firm’s dedication to serving the government and nonprofit industry.



*\*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2022 – December 31, 2022.*

It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the County and can enhance the quality of the County’s single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB’s *Uniform Guidance* and who can offer both knowledge and quality for the County. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

#### *Single Audit Resource Center (SARC) award*

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC’s award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

The survey queried more than 10,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2021 fiscal year-end audit. The SARC award demonstrates CLA’s dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

*You’ll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved. The County will continue to benefit from CLA’s experience in this area.*



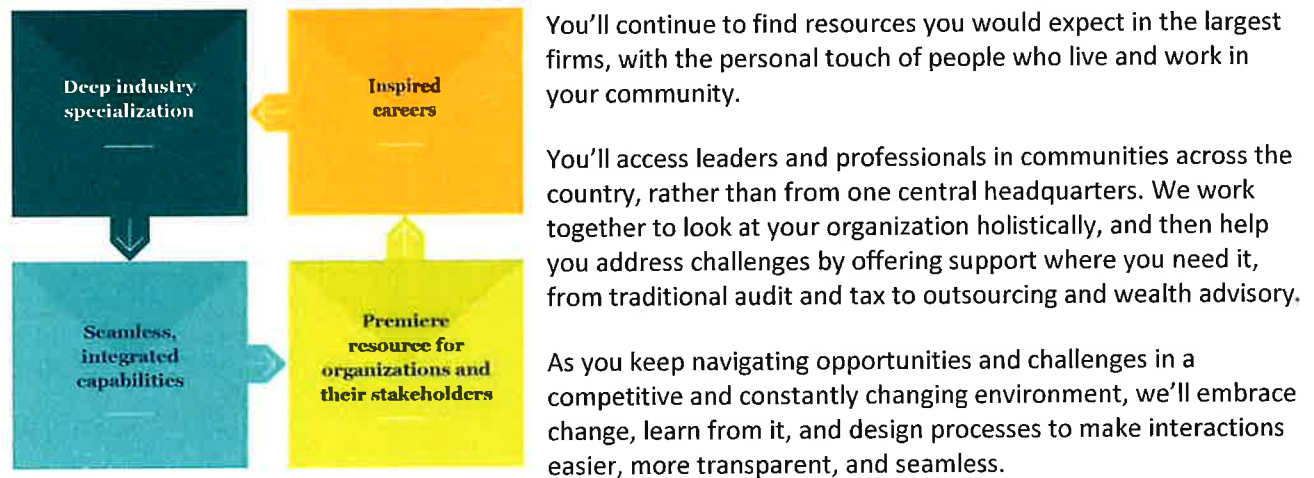
## Size of the firm

It takes balance.™ With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

## Opportunities for you



### *Opportunities for our people*

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2023 our total headcount was up 4% and we saw an incredible retention rate of 87%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a [diverse, inclusive, and equitable culture](#) that welcomes different beliefs and perspectives. We want to be representative of the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

***Inclusive:*** *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

### *Opportunities for our community*

CLA's community impact team unifies the work and missions of our diversity, equity, and inclusion council and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our [CLA Foundation](#) has granted more than \$11 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting diverse networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual [Promise and Transparency Report](#).

### **Size of firm's governmental audit staff**

With more than 600 professionals dedicated to our state and local government practice, CLA has one of the largest governmental audit and consulting practices in the country and brings extensive experience providing a variety of such services to state and local government entities. Our state and local government team serves more than 4,200 governmental engagements nationwide, including numerous cities, counties, municipalities, states and state agencies, and school boards. In addition, we perform single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm.

### **Office location assigned to manage the engagement**

As you know, our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can continue to provide the County with higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

The County will still be served by an industry-specialized engagement team located in our Wauwatosa, Wisconsin office, located at 10401 West Innovation Drive, Suite 300, Wauwatosa, WI 53226.



## Number and nature of professional staff to be employed on this engagement

The table below provides a breakdown by staff level and denotes full- or part-time status of the engagement team that will serve the County. This team has extensive experience working with the County and similar clients.

Level of Staff	Full-Time Staff	Part-Time Staff
Principal/Signing Director	1	0
Director/Manager	0	0
Senior	1	0
Associate	2	0
<b>Total</b>	<b>4</b>	<b>0</b>

### Joint venture

We are not a joint venture or alliance of firms. We have the capabilities of providing all services outlined in the proposal, including Information Technology services.

### External quality control review

In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided in **Appendix B. This quality control review included a review of specific government engagements.**



## 4. Principal, Supervisory, and Staff Qualifications and Experience

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below. This is the same team that has served the County in the past, so they are familiar with your needs, timeline, challenges, and opportunities.

Engagement Team Member	Role	Years' Experience	Licensed in WI?
Jacob S. Lenell, CPA	<b>Engagement principal</b> – Jake will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Jake Lenell is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	22+	✓
Michael Bahr	<b>Senior</b> – Michael will be responsible for the day-to-day activities for this engagement, including the supervision of all staff assigned.	5+	N/A

**Additional staff** – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.

**Collaborative:** *Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.*

### Government auditing experience of each team member

Biographies detailing each proposed team member’s government auditing experience can be found in **Appendix A**. As you know, CLA provides personal, proactive service from our state and local government professionals, as well as immediate access to a wealth of additional national state and local government resources. As a result, our clients have access to specialized, industry-specific knowledge supplemented by valuable local service and insight.

The engagement team assigned to the County will continue to be readily accessible to you. Most importantly, we will approach your engagement with the overriding goal to clearly understand your needs and the areas that are most important to you.



## Continuing education program

To maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends at least 40 hours of technical training annually. Individuals are required to familiarize themselves with all current changes in standards and procedures. Updated information on recent changes in technical standards and regulations, as well as the firm's professional policies and procedures, is distributed to our team members on a regular basis.

CLA professionals are specifically trained in the industry at a level beyond our competitors.



CLA's firm-wide training programs include:

- **Learn** — Designed for new CLA associates, this five-day conference is typically attended in the first year of employment. This internally developed and presented training focuses on preparing new hires and interns to understand and perform their role in the audit process. Providing a combination of an introduction to CLA Strategy, business risk and independence with audit theory using hands-on exercises and simulations to introduce our audit methodology, tools, and software. Specific audit areas covered include audit planning, cash, fixed assets, accounts payable, and financial statement preparation.
- **Experience** — Designed for the CLA associate with about one year of experience, this four-day conference is typically attended in the second year of employment. This training is similar to the "Learn" training outlined above but at a deeper level.
- **Achieve** — Designed for the CLA associate with about two years of experience, this four-day conference is typically attended in the third year of employment. This internally developed and presented training focuses on leadership and performance management of audit engagements utilizing CLA audit methodology from the perspective of the experienced in-charge. This is a highly interactive session covering the experienced in-charge's role and challenges in the audit process and prepares participants to manage and perform efficient and effective audits.
- **Propel** — Designed for the CLA associate with about three years of experience, this four-day conference is typically attended in the fourth year of employment. This training focuses on project management of audit engagements from start to finish and includes exercises and case studies on improving the audit, supervision, analytical procedures, and tests of controls, and identifying and responding to fraud risks. This session is taught by an external instructor from 20/20 Services.



## Membership in professional organizations

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- AICPA Single Audit Quality Task Force
- Association of Government Accountants

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

## Commitment to continuing professional education (CPE)

With one of the largest regulated industry groups in the nation, CLA is committed to providing regular and robust training to our government practitioners. We hold regular governmental accounting and single audit updates throughout the year. All of our staff assigned to the County audit will have the required Yellow Book (Government Auditing Standards) CPE.

## Continuity of service

As you know, we are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. If and when it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have a number of qualified staff members to provide the County with quality service over the term of the engagement.

CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.



## Proposed team’s reflection of the County’s commitment to Affirmative Action

CLA is deeply committed to Affirmative Action and to diversity, equity, inclusion, and belonging (DEIB). The particular team proposed to serve the County may not be fully representative of CLA’s professionals, you will find they are wholly supportive of CLA’s and the County’s efforts to diversify the accounting profession and to lift up DEIB whenever and wherever possible.

Below, we have included more information on CLA’s initiatives around DEIB. Following that is the firm’s Affirmative Action policy.

Diversity, equity, inclusion, and belonging (DEIB) helps us create opportunities

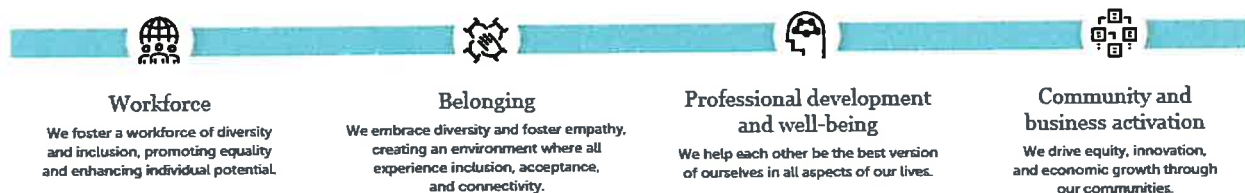
CLA is committed to investing in, and being representative of the communities we serve. We are dedicated to creating meaningful and measurable belonging for our CLA family and equipping our teams with resources necessary to live a balanced life.

Our goal is to approach DEIB the way we approach our daily work — to weave our initiatives seamlessly into everything we do.

- We actively learn, listen, and reflect on DEIB issues
- We hear the voices of our underrepresented CLA family members
- We see that CLA is a safe place for all
- We implement DEIB strategies throughout our CLA family

### *Our focus*

## DEIB Focus Areas



### *Our DEIB journey*

We’ve been investing in our diversity and inclusion efforts since 2014, and in 2022, we engaged in an outside assessment of our programs and initiatives. As a result, we added five new full-time roles dedicated to DEIB and composed a team of nine full-time family members to focus on moving our efforts forward. We have expanded our participation in diverse professional networks, including NABA, ALPFA and Ascend. Through our work with these organizations, CLA seeks to accelerate its recruiting of underrepresented individuals, increase workforce diversity, expand its pool of talent, and improve the representation of diverse individuals within the accounting profession.





### *Engaging the whole CLA family*

Our DEIB work engages the entire CLA family, from interns to our leader, Jen Leary, who [signed the CEO Action Pledge](#), the largest CEO-driven business commitment to advance diversity and inclusion within the workplace.

Our full-time DEIB team, working directly with firm leaders, guides our efforts, drawing from our local DEIB ambassadors spread across more than 130 locations.

We are proud to offer [nine virtual belonging communities](#) where our CLA family members can connect and engage with each other. Today, we have more than 2,000 participants (and growing) across these communities.

### *Community impact*

CLA's [community engagement](#) approach is designed to unify the work and missions of DEIB and the CLA Foundation — with joint intention focused on advancing education, employment, and entrepreneurship. This approach allows us to live the CLA Promise in a new and bold way as we work with community leaders to draw upon the wisdom, strength, and initiatives already present in our communities.

### *CLA Foundation*

The CLA Foundation joined the CLA family in committing to making “DEIB part of our DNA.” To better understand the communities connected through our grants, we worked with past grant recipients to update our application to learn more about demographics, including whom they serve as well as the makeup of the organization’s staff and board. Our grant committee is focused on how grantees represent our core mission of creating career opportunities in the areas of education, employment, and entrepreneurship through connection to diverse networks that are inclusive of all genders, races, veterans, and the disability community. In 2022, the CLA Foundation granted \$1.9 million to connect diverse networks across the country.

### *Supplier diversity program*

We encourage all potential suppliers who can competitively meet the diversity requirements to contact us about qualifying for our new supplier diversity program. To learn more about CLA’s commitment to promote a diverse supplier base, [visit our supplier diversity program page](#).



## Equal Employment Opportunity/Affirmative Action



### Equal Employment Opportunity/ Affirmative Action

CLA exists to create opportunities for our clients, our people, and our communities. We foster and promote an inclusive culture where our CLA family members can build inspired careers.

We are committed to providing equal employment opportunities without regard to race, creed, color, religion, sex (including pregnancy, childbirth, and medical conditions related to pregnancy, childbirth, or breastfeeding), sex stereotyping (including assumptions about a person's appearance or behavior, gender roles, gender expression, or gender identity), gender, age, national origin, citizenship status, ancestry, mental or physical disability, intellectual disability, military service, protected veteran status, genetic information, medical condition, sexual orientation, gender identity, gender expression, natural hairstyle, marital status, sexual and reproductive health choices or any other characteristic protected by federal, state or local law. We interpret these protected statuses broadly to include both the actual status and also any perceptions and assumptions made regarding these statuses. This policy relates to all phases of employment and employment actions, including, but not limited to recruiting, hiring, training, advancement, compensation, benefits, transfers, layoffs and terminations. This policy and the law prohibit employment discrimination against any CLA family member or applicant on the basis of any legally protected status outlined above.

CLA prohibits harassment, intimidation, threats, coercion or retaliation against CLA applicants or CLA family members because they have: 1) filed a complaint; 2) assisted or participated in a review, investigation or hearing related to any federal, state or local law requiring equal employment opportunity; 3) opposed any act deemed unlawful by any federal, state, or local law; or 4) exercised any other legal right protected by federal, state, or local law.

We are strongly committed to this policy and believe in the concept and spirit of the laws it supports.

CLA also makes reasonable accommodations for qualified applicants and CLA family members with disabilities unless doing so creates an undue hardship, in accordance with all legal requirements. Any applicant or CLA family member who requires an accommodation to perform the essential functions of the job should contact [mypeoplesolutions@claconnect.com](mailto:mypeoplesolutions@claconnect.com) to request that accommodation. CLA will work with that individual to attempt to identify a reasonable accommodation that will not impose an undue hardship on the Firm.

All CLA family members must follow this policy. Any CLA family member who violates this policy will be subject to disciplinary action, up to and including termination of employment.

If you have questions or feel that you have been discriminated against because of your protected status, have been improperly denied a reasonable accommodation, have experienced retaliation, or have witnessed or been subjected to conduct that is otherwise inconsistent with this policy, then you must follow the reporting procedures outlined in CLA's Anti-Harassment Policy.

All reports describing conduct inconsistent with this policy will be investigated promptly and effectively in accordance with the procedure outlined in CLA's Anti-Harassment Policy.

Please see [CLA's Anti-Harassment policy](#) for information about the Firm's policy regarding investigation and resolution of complaints.



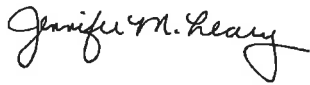
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The chief executive officer fully supports CLA's affirmative action program and has appointed Mary Ann Szwed as CLA's EEO coordinator. The EEO coordinator's responsibilities include implementing an internal audit and reporting system to monitor and measure the effectiveness of CLA's equal employment opportunity efforts and report to executive management on this and any needs for remedial action.

CLA maintains affirmative action plans for minorities, women, individuals with disabilities, and protected veterans. Any questions regarding the plans or the Firm's equal opportunity policy should be directed to the EEO coordinator who is responsible for the implementation of the plans. All CLA family members are responsible for supporting the concept of equal employment opportunity and affirmative action and assisting and cooperating in meeting our plan benchmarks and goals.

If you wish to view the plans for protected veterans and individuals with disabilities, contact Mary Ann Szwed at [maryann.szwed@claconnect.com](mailto:maryann.szwed@claconnect.com) during normal business hours and arrangements will be made for the areas of the plan available for inspection under the law.



Jennifer M. Leary  
Chief Executive Officer  
January 1, 2024

[CLAconnect.com](http://CLAconnect.com)

CPAs | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer).  
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



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## Right to approve or reject replacements

Engagement principals, managers, other supervisory staff, and professionals may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County. In all instances, the County would retain the right to approve or reject replacements.

Consultants and firm specialists mentioned in the response to this request for proposal may be changed with express prior written permission of the County, which retains the right to approve or reject replacements.

Any other audit personnel may be changed at the discretion of the proposer, provided that replacements have substantially the same or better qualifications or experience.



# 5. Independence

## Firm independence

CLA has been the County's auditors the last five years. As such, we are required to maintain our independence (both in substance and appearance). We are not presently aware of any current or potential relationships or conflicts of interest with the County or its component units that may threaten our independence.

## Professional relationships involving the County

CLA has performed auditing services for the County in the recent past, the most recent engagement for each entity was for the year ended December 31, 2023. CLA was required to and has maintained its independence regarding these entities in accordance with both GAAS established by the American Institute of Certified Public Accountants (AICPA) and Government Audit Standards as established by the GAO.

We have no conflicts of interest, either inherent or explicit with either the County or any of its component units. In situations where we perform services for a primary government and its component units, we generally assign independent engagement principals to each unit. We would not propose on an entity in which we determined there was an inherent or explicit conflict of interest or a lack of independence that existed either in fact or appearance.



# 6. License to Practice in Wisconsin

CLA is a limited liability partnership. The firm and all assigned key professional staff are duly licensed to practice public accountancy in the state of Wisconsin. A copy of our state license is provided below:



## 7. Prior Engagements with Jefferson County

Below, we have listed all engagements with Jefferson County in the last five years.

Audit	
Scope of work	Audit and single audit
Date	December 31, 2019 – 2023
Engagement principal(s)	Jake Lenell
Hours	Range: 440 – 740 per year
Office	Milwaukee
Client Contact	Marc DeVries   920-674-7142



## 8. Similar Engagements with Other Government Entities

The below tables list the five most significant engagements that CLA has performed within the last five years that are similar to the engagement described in this RFP ranked by total hours.

Waukesha County, Wisconsin	
Scope of work	Financial statement audit, single audit, and Tax 16 reporting
Date	2015 – present
Engagement principal	Jordan Boehm
Hours	1,000
Client Contact	Danielle Igielski, Accounting Services Manager   262-548-7899
Outagamie County, Wisconsin	
Scope of work	Financial statement audit, single audit, and Tax 16 reporting
Date	2012 – present
Engagement principal	Jake Lenell
Hours	800
Client Contact	Michelle Uitenbroek, Finance Director   920-832-1675
Kenosha County, Wisconsin	
Scope of work	Financial statement, single audit, and Tax 16 reporting
Date	2012 – present
Engagement principal	Amber Drewieske
Hours	700
Client Contact	Patricia Merrill, Director of Finance   262-653-2528





### Winnebago County, Wisconsin

Scope of work	Financial statement audit, single audit, and Tax 16 reporting
Date	2012 – present
Engagement principal	Jon Trautman
Hours	700
Client Contact	Paul Kaiser, Finance Director   920-232-3428

### Columbia County, Wisconsin




Scope of work	Financial statement audit, single audit, and Tax 16 reporting
Date	2019 – 2023
Engagement principal	Jordan Boehm
Hours	Range: 400 – 550 per year
Client Contact	Shonna Neary, Accounting Supervisor/Project Manager   608-742-9848



## 9. Specific Audit Approach

### The CLA Seamless Assurance Advantage (SAA)

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



**A different approach**

SAA is unlike any conventional audit process. SAA does not depend on physical location. It reduces the time our professionals spend on site, creates fewer disruptions, enables more efficient use of resources (yours and ours), and allows for more impactful interactions with your people.

**Insights through analytics**

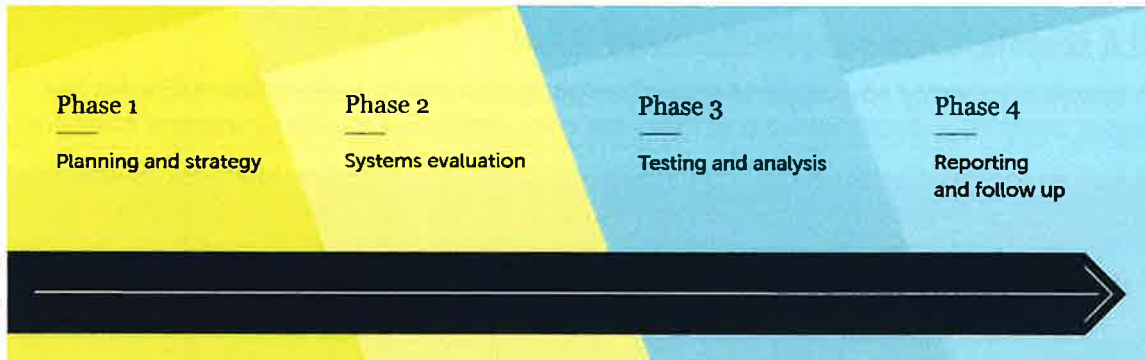
CLA uses strategic data analysis to examine whole data sets to gain a deeper understanding of your organization. Insights that were once impossible can now come into focus to help you measure performance, enhance strategic decision making, and understand your competitive opportunities.

**Effective technology**

CLA embraces technologies that help solve client problems and create a seamless experience. Assurance Information Exchange (AIE) is a web-based application developed by CLA to digitally request and obtain audit documents through a secure and efficient online portal.

## a. Proposed segmentation of the engagement

### *Financial statement audit approach*



#### *Phase 1: Planning and strategy*

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Jake Lenell and staff will meet with County personnel to agree on an outline of responsibilities and time frames
  - Establish audit approach and timing schedule
  - Determine assistance to be provided by County personnel
  - Discuss application of generally accepted accounting principles
  - Address initial audit concerns
  - Establish report parameters and timetables
  - Progress reporting process
  - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the County, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the County's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.



- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.
- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the County personnel with due dates for each item.
- **Assurance Information Exchange (AIE)** — CLA uses a secure web-based application to request and obtain documents. This application allows clients to view detailed information, including due dates for all items CLA is requesting. Clients can attach electronic files and add commentary directly on the application.

A key element in planning this audit engagement will be the heavy involvement of principals and managers. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the County that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

### *Phase 2: Systems evaluation*

We will gain an understanding of the internal control structure of the County for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the County has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application information services/information technology (IS/IT) controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.



Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS/IT-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

### *Phase 3: Testing and analysis*

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide the County with status reports and be in constant communication with the County to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the County to summarize the results of our fieldwork and review significant findings.

### *Phase 4: Reporting and follow up*

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards
- Independent Auditors' Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
  - Our responsibility under auditing standards generally accepted in the United States of America
  - Changes in significant accounting policies or their application
  - Unusual transactions
  - Management judgments and accounting estimates
  - Significant audit adjustments
  - Other information in documents containing the audited financial statements
  - Disagreements with the County
  - the County's consultations with other accountants
  - Major issues discussed with management prior to retention
  - Difficulties encountered in performing the audit
  - Fraud or illegal acts



Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

The County will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

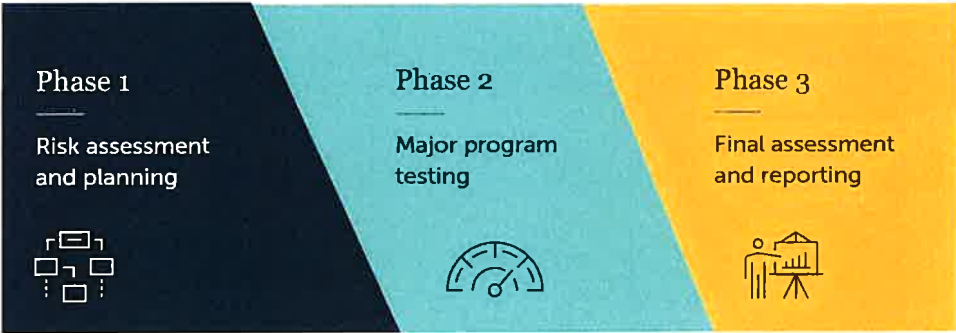
We will make a formal presentation of the audit results to those charged with governance, if requested.

*Single audit approach*

The OMB's *Uniform Guidance* (2 CFR Part 200) is effective for federal grants made on or after December 26, 2014. This affects how federal and state grants are managed and audited and impacts every organization that receives federal and state assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal and state funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA was out in front of these changes and informed our clients of how to be proactive about these changes and how they could impact their entity. CLA professionals are available to provide guidance and tools tailored to the County's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits," requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200 and the Wisconsin *State Single Audit Guidelines*. Our risk-based approach incorporates this guidance.

We will conduct our single audit in three primary phases, as shown, below:



*Phase 1: Risk assessment and planning*

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the County's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal and State Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the *Uniform Guidance and the Wisconsin State Single Audit Guidelines*



- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of direct and material compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

### *Phase 2: Major program testing*

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with *UG* and the *Wisconsin Single Audit Guidelines*.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the County's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal and State Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

### *Phase 3: Final assessment and reporting*

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal and State Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Perform compliance testing at the entity wide level related to procurement and cash management requirements
- Perform testing to validate the status of prior year findings for those programs not selected for audit
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with the County's management to review drafts of required reports:
  - Independent Auditors' Report on Internal Control over financial reporting and on compliance and other matters based on an audit of Financial Statements Performed in accordance with *Government Auditing Standards*
  - Independent Auditor's Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the *Uniform Guidance* and the *Wisconsin State Single Audit Guidelines*

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the County. These meetings will be on a set schedule, but as frequently as the County determines. During these meetings, we will discuss progress impediments and findings as they arise.

## b. Level of staff and number of hours to be assigned

As you know, our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain the services are completed based on your requirements. The plan may also be amended during the year based on input from the internal auditor.

Please see the below charts for the level of staff and approximate number of hours to be assigned to each proposed phase. The hours estimates are based on the assumption of one major federal program and three major state programs tested annually. If the County receives additional funding causing additional major federal programs, additional hours will be expected.

Engagement Segment	Principal	Senior	Associate	Total
Planning and strategy	5	20	40	65
Testing and analysis	20	45	280	345
Reporting and follow up	15	15	0	30
<b>Total</b>	<b>40</b>	<b>80</b>	<b>320</b>	<b>440</b>

## c. Sample size and the extent to which statistical sampling is to be used in the engagement

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These AU-C Section 530 – “Audit Sampling” forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Sample sizes will vary depending on the nature of the testing (compliance versus substantive) and the size of the population being sampled. Sampling techniques are utilized in compliance and internal control testing, as well as substantive testing of certain asset and liability account balances. Sample sizes used for internal control testing depend on a number of factors, namely the number of expected or actual control deviations, size of population, and level of control assurance anticipated. Sample sizes can range from 20 to 90 possible selections.

To illustrate, if no internal control deviations are anticipated and the frequency of the population (i.e., the number of times the control is performed in a given year) is less than 100, then we will test 20 transactions in order to obtain moderate control assurance. If two internal control deviations are anticipated, and the frequency of the population is greater than 200, then we will test 90 transactions in order to obtain low control assurance. We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

## d. Extent of use of EDP software in the engagement

We use TeamMate as an analysis and data extraction tool to perform analytical procedures and assist in substantive testing. Rather than performing random sampling, TeamMate allows us to analyze 100% of transactions and focus on outliers. TeamMate can provide a detailed review of cash disbursements, payroll payments, and journal entries and help us offer valuable and actionable insights into your operations.





### e. Type and extent of analytical procedures to be used in the engagement

Preliminary analytical procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. These procedures will focus on enhancing our understanding of the financial results. These procedures are also used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.

In performing our substantive testing, our audit efficiency initiative provides that we first think analytically. By doing this, we can better understand the specific account balance being tested and determine if the current balance or relationship with other account balances appears reasonable. We will also employ analytical testing on smaller and/or lower risk accounts and cycles to maintain efficiency and to meet milestones.

### f. Approach to be taken to gain and document an understanding of Jefferson County's internal control structure

As your current auditors, we have developed and documented a deep understanding of the County and its internal control and operating structure. Each year, we will work with the County to update that understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We will utilize a combination of updating internal control forms completed in prior years and conducting annual interviews with key accounting personnel. As a baseline, we use existing internal control processes, policies, organizational charts, and other items the County may have already documented or updated during the year. Finally, to confirm our understanding, we will do a walk through of design and operating effectiveness and convey the results to you.



The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met, if applicable.

Our audit approach is designed to evaluate and walk through the departmental internal controls in accordance with COSO concepts. Our procedures include a review of the overall control environment, determination of the adequacy of those procedures, and a walk through of the procedures to determine if they are functioning as designed.

During the planning and internal control phases of our audit, we will develop our understanding of the County business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control testing.

#### g. Approach to be taken in determining laws and regulations that will be subject to audit test work

We will obtain an understanding of the laws and regulations that impact the County's operations by reviewing council minutes to identify any ordinances or resolutions that might have an impact to operations and reporting by the County, as well as interview key personnel and management of the County. The staff assigned to the engagement attend regular trainings and are well versed in upcoming legislation and federal and state laws (e.g., *Uniform Guidance*) and proactively discuss these upcoming changes with our clients.

We will also review current operations, contracts, and IGA's that may impact current operations.

#### h. Approach to be taken in drawing audit samples for purposes of tests of compliance

We follow the guidance of AU-C Section 530, Audit Sampling, in using statistical and nonstatistical approach. We use quality control material in all our audit engagements. These forms guide our staff through a logical process of assessing inherent risk, control risk, and combined audit risk, followed by an assessment of appropriate sample size for testing.

Because our sample sizes are affected by many variables, a statement about sample sizes cannot be made in absolute terms. However, with regard to sample selection, we will generally utilize representative sampling for internal control and compliance tests, including those related to single audit compliance. Samples will also be used in conjunction with other tests of compliance (e.g., Florida Statutes, Ordinances, etc.).

In general terms, sample sizes for compliance and controls testing obtained via our guidance usually fall into categories of 25, 40, or 60 depending on circumstances. Where the population being tested is less than 100 items, we will use the 20%, 30%, or 40% of the population depending on our control risk assessment.

We are usually able to cover a substantial portion of the compliance and controls testing with one sample, resulting in a very efficient approach.

#### i. Approach to be taken in determining departmental visits

We expect to have some team members on site and some off site. We've been doing this for a few years and found it an effective way to complete our audit procedures timely and efficiently.

- Because of the tools we employ and the innovative methods we've adopted, we can complete a significant amount of our work remotely.
- We will travel to provide services at a client site if the client and CLA mutually agree it is essential that CLA perform the work on site.
- Communication continues to be vital when performing an audit, and while we value our relationships, in-person contact may not always be an option. To address this, we employ video conferencing and screen sharing.
- Improvements in technology have enabled new ways of auditing remotely and securely. We encourage clients to use our document portal to upload documents. This allows us to electronically organize documents and streamline work.

### Ability to complete audits on schedule

While our size and depth of resources allow us to conduct several audits at the same time, we also realize that the timely completion and issuance of the audit is an integral part of the overall service experience. The quality of the work may be exceptional, yet if it takes too long, the value of that service is lost. Conversely, we have seen the audit completed in a very short period at the expense of quality.



Our goal is to begin the audit when the client is ready. We provide advance work letters, “to-do” lists, and whatever we can – up front – so that once the audit starts, it will be done efficiently and effectively. When we leave, we usually provide the audit entries for the client to post so they can run their internal departmental and other reports.

Once we leave the client, our goal is to issue the final audit reports according to your timetable. This requires a lot of coordination of activities with our clients, but we have found this to be a good balance in providing quality and timely services.

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the finance committee.

## Communication process

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management’s understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.

**Report to those charged with governance** — In addition to observations and recommendations, we will inform the audit committee of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the audit committee immediately.

Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.



# 10. Identification of Anticipated Potential Audit Problems

## Identification of anticipated potential audit problems

In situations where authoritative guidance on a particular transaction or accounting issue is unclear or subject to interpretation, our approach is to proactively meet with management to discuss the issue and reach a conclusion that is hopefully agreed upon by both parties. We do not have specific firm policies that dictate our conclusions to be reached on all complex accounting issues. Rather, each issue must be evaluated independently by our engagement team. As discussed above, we will not only meet internally, but also facilitate discussion with the County's management team in order to obtain a mutual understanding of the particular accounting issue, determine the applicable authoritative guidance that most closely relates to the issue, and strive to reach an approach agreed upon by both parties. If there remains any ambiguity or disagreement, we can explore other resources that could possibly assist, such as subject matter professionals within the Government Accounting Standards Board staff or the Government Finance Officers Association (GFOA) or perhaps other municipalities who may have dealt with similar issues.

## Special assistance from the County

We request that the County provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a "project coordinator" through whom we will communicate and coordinate activities. We do not foresee needing the County's staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone's time on the engagement and, ultimately, to save your organization money.



# 11. Report Format

As the County's current auditors, you are already familiar with the format and nature of our reports. You may see the County's prior year report here:

<http://www.jeffersoncountywi.gov/Reports/Misc.%20Annual%20Reports/ACFR.pdf>.



# Proposal Rate Sheet: Attachment D

## Attachment D

(Use of this form is required when submitting proposal)

### Proposal Rate Sheet

#### Jefferson County RFP for Auditing Services

**Vendor Information:**

Company Name: CLA (CliftonLarsonAllen LLP)

Contact Person: Jake Lenell, CPA, Principal

Address: 10401 West Innovation Drive, Suite 300

City, State, ZIP: Wauwatosa, WI 53226

Phone: 414-721-7572 Email: jake.lenell@CLAconnect.com

Total all-inclusive price for 2024:	<u>\$64,680</u>
Total all-inclusive price for 2025:	<u>\$67,900</u>
Total all-inclusive price for 2026:	<u>\$70,600</u>
Total all-inclusive price for optional year 2027:	<u>\$72,700</u>
Total all-inclusive price for optional year 2028:	<u>\$74,900</u>

**Breakdown for the audit of the 2024 financial statements**

Personnel	Hours	Standard Hourly Rate	Quoted Hourly Rate	Quoted Total
Partners	40	540	380	15,200
Managers	0	0	0	0
Supervisory staff	80	195	140	11,200
Other (specify): Staff	320	150	110	35,200
<b>Subtotal</b>	<b>440</b>			<b>61,600</b>
<b>Federal Awards and State</b>				
Financial Assistance Report	N/A	N/A	N/A	N/A
Out of pocket expenses	N/A	N/A	N/A	N/A
Meals/lodging	N/A	N/A	N/A	N/A
Transportation	N/A	N/A	N/A	N/A
Other (specify): technology				3,080
and client support fee: 5% of fees				
<b>Total all-inclusive price for 2024 audit</b>				<b>64,680</b>

*Rates should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.*



**Notes:** The hours and fee information is based on one major federal program and three major state programs tested annually, and that additional major programs would be additional hours and costs in the year required.

The total all-inclusive maximum price to be proposed is to contain all direct and indirect costs including all out-of-pocket expenses. Jefferson County will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost proposal. Such costs should not be included in the proposal. Any applicable costs may include the following:

1. Rates by Partner, Specialist, Supervisory and Staff level times hours anticipated for each
2. The cost of special services should be disclosed as separate components of the total all-inclusive maximum price.
3. Any applicable out-of-pocket expenses included in the total all-inclusive maximum price and reimbursement rates.
4. Any applicable rates for additional professional services.
5. If it should become necessary for Jefferson County to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between Jefferson County and the firm. Any such additional work agreed to between Jefferson County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost proposal.
6. Disclose any applicable fees associated with consultation or advice provided during the year on the proper accounting treatment of unusual events.
7. Disclose fees in connection with the sale of debt securities and an approximation of what the charge would be.
8. Disclose any applicable fees associated with telephone calls made during the year regarding financial reporting matters relating to the audit.
9. Disclose any applicable fees associated with telephone calls made during the year regarding

# Proposal Reference Data Sheet: Attachment E

## Attachment E

(Use of this form is required when submitting proposal)

### Proposal Reference Data Sheet

#### Jefferson County RFP for Auditing Services

Provide a list of at least three and not greater than five clients that you are currently providing auditing services of similar scope.

You must verify that contact person listed is accurate and still employed with the company.

Agency: Columbia County, Wisconsin  
Address: 112 East Edgewater Street, Portage, WI 53901  
Telephone: 608-742-9848  
Contact person: Shonna Neary, Accounting Supervisor/Project Manager  
Email address: shonna.neary@co.columbia.wi.us

Agency: Waukesha County, Wisconsin  
Address: 515 West Moreland Boulevard, Waukesha, WI 53188  
Telephone: 262-548-7899  
Contact person: Danielle Igielski, Accounting Services Manager  
Email address: digielski@waukeshacounty.gov

Agency: Outagamie County, Wisconsin  
Address: 320 South Walnut Street, Appleton, WI 54911  
Telephone: 920-832-1675  
Contact person: Michelle Uitenbroek, Finance Director  
Email address: michelle.uitenbroek@outagamie.org

Agency: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Contact person: \_\_\_\_\_  
Email address: \_\_\_\_\_

Agency: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Contact person: \_\_\_\_\_  
Email address: \_\_\_\_\_





# Proposal Designation of Confidential and Proprietary Information: Attachment F

## Attachment F

*(Use of this form is required when submitting proposal)*

### Proposal Designation of Confidential and Proprietary Information

#### Jefferson County RFP for Auditing Services

The attached material submitted in response to the RFP for auditing services includes proprietary and confidential information which qualifies as a trade secret, as provided in s. 19.36(5) Wis. Stats., or is otherwise material that can be kept confidential under the Wisconsin Open Records Law. As such, we ask that certain pages, as indicated below, of this bid/proposal response be treated as confidential material and not be released without our written approval.

Prices always become public information when bids/proposals are opened, and therefore cannot be kept confidential.

Blanket labeling of confidential/proprietary information in headers/footers of documents will not be considered as confidential/proprietary.

Information cannot be kept confidential unless it is a trade secret. Trade secret is defined in s. 134.90(1) (c), Wis Stats. as follows: "Trade secret" means information, including formula, pattern, compilation, program, device, method, technique or process to which all of the following apply:

1. The information derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.
2. The information is the subject of efforts to maintain its secrecy that are reasonable under the circumstances.

We request the following pages not be released

Section	Page #	Topic
<hr/>		
CLA does not have any confidential or proprietary information. As noted in Addendum 1, however, we will note the Hold Harmless paragraph as an exception.		
<hr/>		
<hr/>		
<hr/>		
<hr/>		

IN THE EVENT THE DESIGNATION OF CONFIDENTIALITY OF THIS INFORMATION IS CHALLENGED, THE UNDERSIGNED HEREBY AGREES TO PROVIDE LEGAL COUNSEL OR OTHER NECESSARY ASSISTANCE TO DEFEND THE DESIGNATION OF CONFIDENTIALITY AND AGREES TO HOLD JEFFERSON COUNTY HARMLESS FOR ANY COSTS OR DAMAGES ARISING OUT OF THE COUNTY'S AGREEING TO WITHHOLD THE MATERIALS.

Failure to include this form in the bid/proposal response may mean that all information provided as part of the bid/proposal response will be open to examination and copying. The County considers other markings of confidential/proprietary in the bid/proposal document to be insufficient. The undersigned agrees to hold the County harmless for any damages arising out of the release of any materials unless they are specifically identified above.

Company Name : CLA (CliftonLarsonAllen LLP)



Authorized Representative: Jake Lenell Signature

Authorized Representative: Jake Lenell, CPA, Principal Type or Print

Date: 07/11/2024



# RFP Addendum Acknowledgement Receipt Schedule: Attachment G

## Attachment G

*(If Addendums exist for this project, please sign and date and send with your proposal)*

### **RFP Addendum Acknowledgement Receipt Schedule**

#### **Jefferson County RFP for Auditing Services**

The undersigned acknowledges receipt of the following addendum:

Addendum #1	<u>06/26/2024</u>	Initials <u>JL</u>
Addendum #2	_____	Initials _____
Addendum #3	_____	Initials _____
Addendum #4	_____	Initials _____

The undersigned agrees with the following statement:

I have examined and carefully prepared the RFB/RFP/RFQ from the plans and specifications and have checked the same in detail before submitting the RFB/RFP/RFQ to Jefferson County.

Name Jacob Lenzell  
Signature

Date 07/11/2024

If this RFB/RFP/RFQ is assigned a project number all vendors are responsible to check for addendums, posted on our web site at <http://www.jeffersoncountywi.gov/rfp> for this project prior to the due date. No notification will be sent when addendums are posted unless there is an addendum within three business days of RFB/RFP/RFQ due date.

Vendors that do not have Internet access are responsible for contacting the Finance Department at 920-674-7142 to ensure receipt of addendums issued.

RFBs/RFPs/RFQs that do not acknowledge addendums may be rejected.

All RFBs/RFPs/RFQs submitted will be sealed. Envelopes are to be clearly marked with required information. Sealed RFBs/RFPs/RFQs that are opened by mistake due to inadequate markings on the outside may be rejected and returned to the vendor.

# Appendix

## A. Your service team biographies





# Jacob S. Lenell, CPA

## CLA (CliftonLarsonAllen LLP)

Principal  
Milwaukee, Wisconsin

414-721-7572  
jake.lenell@CLAconnect.com



### Profile

Jake is the growth network leader for the governmental industry for the state of Wisconsin. In this role, Jake is responsible for connecting governmental clients and prospects to resources that focus on this industry and provide a wide variety of audit, tax, and consulting services. As a client-serving principal, Jake has been working with regulated industry clients since 2002. His experience includes consulting on accounting standards, presenting financial information to governing boards, and preparing financial statements in conformity with accounting standards. He has performed internal inspections and peer review or other firms.

### Technical experience

- Audits of higher education institutions and nonprofit organizations
- Audits of local governments, including counties, cities, villages, towns, special districts, tax increment districts, and school districts
- Consulting services, including rate design, budgeting, capital planning, administrative organization review, internal control design
- GFOA Special Review Committee reviewer in the ACFR program

### Education and professional involvement

- Master of business administration in accounting from Lakeland University, Sheboygan, Wisconsin
- Bachelor of arts in accounting from Cardinal Stritch University, Fox Point, Wisconsin
- Certified Public Accountant in the states of Wisconsin and Illinois
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants
- Government Finance Officers Association
- Wisconsin Government Finance Officers Association

### Continuing professional education

- American Institute of Certified Public Accountants – Government Conference
- Government Finance Officers Association Conference and GAAP update
- Wisconsin Government Finance Officers quarterly conferences, attendee and presenter
- Programs sponsored by CLA, attendee and presenter
- Adheres to all applicable AICPA, WICPA, and GAS requirements



## Community involvement

- Wisconsin Governmental Finance Officers Association, *past board member*
- BC Junior Lancers Basketball, Inc., *board treasurer and volunteer coach*
- Elmbrook Little League, *volunteer coach*

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





# Michael Bahr

CLA (CliftonLarsonAllen LLP)



Senior  
Milwaukee, Wisconsin

262-560-3684  
michael.bahr@CLAconnect.com

## Profile

Michael Bahr is a senior associate at CliftonLarsonAllen LLP and has been serving a variety of both government and non-government clients for more than five years. His experience includes providing financial and compliance audits for governmental and non-governmental organizations of varying sizes. He also has experience providing consulting on financial statement preparation in accordance with accounting standards and preparing financial statements in accordance with accounting standards and Annual Report award criteria.

## Technical experience

- Audits of state and local governments
- Audits of technical college districts and nonprofit higher education entities
- Single audits in accordance with *Uniform Grant Guidance* and state single audit requirements
- Financial statement consulting and preparation for governmental and nonprofit entities

## Education and professional involvement

- Bachelor of science in accounting from Concordia University Wisconsin, Mequon, Wisconsin

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CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://www.CLAGlobal.com/disclaimer).  
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



**B. Quality control procedures and peer review report**





In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.





## Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards, may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including assurance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022

cbh.com





The background of the cover features a photograph of a classical building facade with columns and an American flag. A large teal rectangle is overlaid on the left side, and a dark blue rectangle is at the bottom left.

# SERVICE PROPOSAL

AUDIT SERVICES FOR  
JEFFERSON COUNTY, WISCONSIN

**SUBMITTED BY:**

**Sikich**

Anthony Cervini  
CPA, CFE  
Principal  
630.566.8574  
[anthony.cervini@sikich.com](mailto:anthony.cervini@sikich.com)

17335 Golf Parkway, Suite 500  
Brookfield, WI 53045

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## TRANSMITTAL LETTER

Mr. Marc DeVries  
Finance Director  
Jefferson County, Wisconsin  
311 S Center Ave, Room C2045  
Jefferson, WI 53549

July 15, 2024

Sikich is pleased to be considered for the appointment as independent auditors for Jefferson County, Wisconsin (Jefferson County). We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a company of our caliber.

We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to Jefferson County. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a company and irrevocable offer for 90 days and look forward to the possibility of serving Jefferson County.

Sincerely,



Anthony Cervini, CPA, CFE  
Principal  
630.566.8574  
anthony.cervini@sikich.com



# EXECUTIVE SUMMARY

SIKICH'S NUMBER ONE GOAL IS TO SUPPORT JEFFERSON COUNTY, WISCONSIN. WE'LL ACHIEVE THIS BY COMBINING CUSTOMIZED SOLUTIONS WITH OUR TEAM'S DEEP EXPERTISE AND THE LATEST TOOLS AND TECHNOLOGY IN ORDER TO ACHIEVE LONG-TERM SUCCESS, AS YOU DEFINE IT.

## UNDERSTANDING YOUR CURRENT CHALLENGES

Before we can make recommendations or start any engagement, it's essential that we have a full understanding of the challenges you're facing and the goals you want to achieve. We understand that you are looking to partner with a company that will keep up with the ever-changing standards from the Governmental Accounting Standards Board. We have decades of experience serving the local government industry and look forward to the opportunity to partner with you to help meet your objectives and to drive your organization forward.

## DEFINING YOUR FUTURE SUCCESS

Collaboration is at the core of our work. Our priority is to serve as your trusted advisor and provide meaningful advice and support to your accounting function. The strategies we outline in this proposal are uniquely crafted for you, as we believe they will produce meaningful results and position your organization for success.

## GET TO KNOW US

Sikich is comprised of one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products. We've reached this caliber of service by investing in our people.

By prioritizing talent and arming them with innovative technology, we create a dynamic, top-notch team. Your engagement team is comprised of senior-level industry experts that will stop at nothing to exceed your expectations and help your organization succeed.

## SCOPE

Our scope of services is outlined in this proposal. In addition to these services, we're committed to a synergistic, lasting relationship with Jefferson County.

## HERE TO HELP YOU UNCOVER SUCCESS

Sikich combines deep industry knowledge, dedicated client service and cutting-edge technology to drive results for our clients. Our team of more than 1,900 experts – serving clients across all 50 states – offers a range of professional services to support any need. We look forward to uncovering solutions to your challenges and supporting the lasting success of Jefferson County.



# SIKICH EXPERTS

WE LIKE SOLVING COMPLEX PROBLEMS. MOST IMPORTANTLY, **WE BASK IN THE ABILITY TO HELP OUR CLIENTS THRIVE.**

A crucial component to your success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Jefferson County will receive unparalleled levels of expertise, insights, and responsiveness from a team of senior professionals who have significant experience working with government entities. Our company offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff.

Your key engagement team members will be supported by staff on the company's government services team. **Please refer to the Exhibits section to read biographies of the engagement team for Jefferson County.**

## **ANTHONY CERVINI, CPA, CFE** ENGAGEMENT PRINCIPAL

Anthony will be the primary point of contact for Jefferson County and will be directly responsible for all aspects of the engagement. Because we are committed to building a long-term relationship with Jefferson County, Anthony will be actively involved in all phases of the audit process and will serve as a key resource throughout the year for any questions or concerns you may have.

## **ASHLEY JOHNSON, CPA** ENGAGEMENT DIRECTOR - SINGLE AUDIT

As the engagement director, Ashley will be responsible for the overall management of the testing in accordance with the Uniform Guidance and State of Wisconsin single audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the Jefferson County federal and single audit.

## **KELLEN O'MALLEY, CPA, MAS** SENIOR AUDIT MANAGER

As the senior audit manager, Kellen will be another contact for anything related to the successful audit of your organization.

## **NICOLE MAGOLAN** AUDIT MANAGER – SINGLE AUDIT

As the audit manager for the single audit, Nicole will be another contact for anything related to the successful single audit of your organization.





**JAMES SAVIO, CPA, MAS** QUALITY CONTROL PRINCIPAL

The quality control principal will provide a second principal review of the audit workpapers and Jefferson County’s annual comprehensive financial report.

**BRIAN LEFEVRE, CPA, MBA** RESOURCE PRINCIPAL

Brian will be available to the engagement team and serve as an additional consultant for Jefferson County.

**ADDITIONAL PROFESSIONAL STAFF**

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external courses sponsored by the AICPA and GFOA as well as internally developed courses.

This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any “on the job accounting or financial reporting training” by your staff. Moreover, we can assure Jefferson County the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to your approval.

**ALTERNATIVE PRACTICE STRUCTURE**

Sikich currently practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients. As part of the alternative practice structure, Sikich CPA LLC has a contractual arrangement with Sikich LLC whereby Sikich LLC provides Sikich CPA LLC with professional and support personnel and other services to support Sikich CPA LLC’s performance of its professional services, and Sikich CPA LLC shares certain client information with Sikich LLC with respect to the provision of such services. Sikich LLC is not a licensed CPA firm and does not provide audit or attest services.



## **STATEMENT OF INDEPENDENCE**

Sikich has evaluated its independence from Jefferson County in accordance with generally accepted auditing standards, the *Governmental Auditing Standards*, 2018 revision, published by the U.S. General Accounting Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to Jefferson County and is independent with respect to any non-attest services provided to Jefferson County, both in fact and in appearance to any knowledgeable third party.

## **LICENSE TO PRACTICE IN WISCONSIN**

Sikich CPA LLC is a licensed accounting firm in Wisconsin (license #2022). All of the principals and directors assigned to the engagement are Certified Public Accountants (CPAs) in Wisconsin or states of substantial equivalency.

## **SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES**

Please reference Attachment E

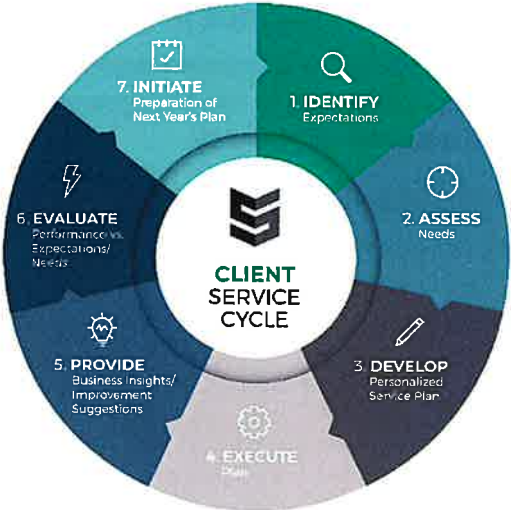


# OUR CLIENT SERVICE APPROACH

## COLLABORATION IS A TWO-WAY STREET

We will work closely with you from the start. From setting expectations to executing the plan and preparing for next year, communication and collaboration are always front and center.

- Our approach starts with obtaining an understanding of your expectations and your business operational and strategic objectives. We will design our approach to exceed your expectations.
- We utilize our experience to ensure that your engagement is tailored to the risks inherent in your organization and the environment in which you operate, with eyes on identifying financial and operational improvements.
- Communication is key to collaboration; we will seek to avoid any surprises and keep you apprised of our progress and any findings on a timely basis.



## OUR AUDIT APPROACH

At the core of our business, we have been and always will be an organization with a focused audit methodology supported by a robust technology platform. We're proud to boast the latest technological resources, world-class subject-matter experts and sought-after credentials to support your audit team.

Measure twice and cut once. Sound planning on the front-end of the engagement allows our team to plan and create efficiencies that benefit you. Our multi-faceted approach will begin prior to your year-end with certain preliminary and planning procedures, such as an internal controls assessment and documentation, tests of controls and audit correspondence. The conclusion of our planning efforts will be the development of detailed audit programs for all significant elements of the financial statements, as well as significant compliance matters. Our detailed audit programs will include procedures designed to obtain maximum audit efficiencies. The second phase, our substantive fieldwork, will be performed after year-end on a schedule that is flexible to your needs and reporting requirements.

Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like Jefferson County
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

### AUDIT STANDARDS

The objective of our audit is to issue an unmodified opinion on Jefferson County's governmental activities, business-type activities, each major fund and the aggregate remaining fund information that collectively comprise Jefferson County's basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, Generally Accepted *Government Auditing Standards* issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. Our company will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will not audit the introductory or statistical sections of the annual comprehensive financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that Jefferson County provide us with the basic information required for our audit.



## **PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS**

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict company policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

## **QUALITY CONTROL**

At Sikich, we are committed to providing the highest quality audits in the industry. Jefferson County can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our company has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. In 2020, we received our eleventh consecutive peer review unmodified (“pass”) report. This is the highest level of recognition conferred upon a public accounting company for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee and our Principal-in-Charge of Quality Assurance. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA’s Governmental Audit Quality Center (GAQC), which is a company-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.



# WHY SIKICH

WE STAND OUT IN OUR INDUSTRY AND WE ARE PROUD OF THAT FACT. WHAT STARTED IN HUMBLE BEGINNINGS AS A SMALL ACCOUNTING FIRM HAS GROWN INTO AN INDUSTRY-LEADING, TECHNOLOGY-ENABLED COMPANY OF THE FUTURE. AND WE'RE NOT LETTING OFF THE GAS.

IN SHORT, HERE'S WHAT WE BRING TO YOU:

## INDUSTRY EXPERIENCE

Sikich's state and local government team provides services to more than 450 counties, cities, villages, towns and other units of local government. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our company to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of the United States and Canada (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Wisconsin Institute of Certified Public Accountants (WICPA)

## ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognition in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled involvement from our most senior resources. Our principals are on-site during audit fieldwork and are available year-round for direct consultation as issues occur.

## 360 DEGREE VIEW

Many professional services companies look alike, but we pride ourselves in being different. We bring 360 degrees of business acumen to our approach, which means you have access to experts in a multitude of disciplines. Our teams don't just care about providing timely work product, we care about your organization's goals, your legacy, your people—and we have a deep bench of experts to help with any challenge you have. Nothing makes us happier than to see our clients succeed and your organization flourish.



## A COMPANY ROOTED IN CORE VALUES

Our core values aren't just artfully crafted statements that we put on the wall. Our culture and vision are rooted in Innovation, Trust, Diversity and Growth. This is how we drive our business and support the communities where we live, work and play.

## ACCESS TO EDUCATION

Jefferson will remain aware of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to Jefferson County's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 84 Fiduciary Activities
- GASB Statement No. 87 Leases
- GASB Statement No. 96, Subscription Based Information Technology Arrangements
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Economic Condition Reporting
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment

## IT'S PERSONAL FOR US

We approach every engagement with a dedicated team, built from our deep bench of industry experts and designed for optimal performance. We treat our clients like family and build relationships that survive the test of time. Don't believe us? Ask our clients!

## EXPERIENCE IN GOVERNMENT OPERATIONS

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services in the Midwest to governmental entities. Our team of professionals specializes in the management, operations and financing of general-purpose state and local governments. This focus and our exemplary reputation assure Jefferson County the highest quality work and the most cost-effective delivery of services.



# OUR PROACTIVE APPROACH

ONE OF OUR STRENGTHS AT SIKICH IS OUR NEED TO BE PROACTIVE. WE FIND POTENTIAL ISSUES BEFORE YOU HAVE TO WORRY ABOUT THEM, BECAUSE WE'RE READY WITH A SOLUTION.

## INITIATIVE FOR A SMOOTH TRANSITION FOR JEFFERSON COUNTY

Your transition to Sikich will be a non-disruptive one. Your Sikich team has directed the transition of many new clients and will bring this experience to the Jefferson County audit. Your team will have continuous, hands-on involvement in what we consider an important relationship Jefferson County. We have many ways of achieving this transition such as:

- Developing an agreed-upon timetable for deliverables and follow up regularly on their progress
- Utilizing concise audit programs, eliminating unnecessary audit steps and preparing audit schedules and workpapers
- Using existing client materials to the greatest extent possible, such as internal control memos and client assistance letters

## INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations, we may uncover other opportunities. As part of our ongoing service and commitment, we will keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit Jefferson County.

## INITIATIVE FOR YOUR SATISFACTION

Jefferson County's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the company?
- What is your vision for Jefferson County?





# SCOPE OF SERVICES

NOW FOR THE PART THAT YOU'VE BEEN WAITING FOR! WE'LL BRING YOU THE TEAM AND THE PROCESS TO DELIVER RESULTS, AIMING TO EXCEED EXPECTATIONS EVERY STEP OF THE WAY. **OUR SCOPE AND FEES ARE CLEAR, UP-FRONT AND ALWAYS FAIR.**

We are proposing to provide the following services to Jefferson County as specified in the RFP:

- Audit of basic financial statements Jefferson County for the fiscal year ending December 31, 2024.
- Preparation of an electronic copy (.pdf) of the Independent Auditor's Report;
- Preparation of thirty-five (35) bound copies and an electronic copy (.pdf) of the management letter for Jefferson County, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of thirty-five (35) bound copies and an electronic copy (.pdf) of the Federal Awards and State Financial Assistance Report;
- Preparation of thirty-five (35) bound copies of the Report on Form A;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse;
- Assistance in completing and reviewing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting, if requested;
- Retain workpapers for seven (7) years in accordance with company standards;
- Reporting to the Board in accordance with generally accepted auditing standards; and
- Exit conference(s) Jefferson County Officials to present the completed audit and related materials.



## CLIENT SERVICE TIMELINE

EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<p><b>Preliminary Planning</b> During this phase of the audit, we would meet with representatives of Jefferson County to discuss the approach we would take during the audit, focusing on areas of particular concern to Jefferson County as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.</p>	The meeting would be attended by the engagement principal, engagement director and engagement manager.								
<p><b>Preliminary Fieldwork</b> During this phase of the audit, we would develop an understanding and documentation of Jefferson County's accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. In addition, we will perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our materiality and complete a preliminary analytical review of Jefferson County's financial position as a whole.</p> <p>In addition, we would review all minutes from the meetings of the County Board; review all ordinances adopted by Jefferson County during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by Jefferson County; and perform our fraud interviews in accordance with generally accepted auditing standards. Upon completion of this phase, we would finalize all necessary confirmations Jefferson County will prepare; review all proposed client assisted work papers and the timing of preparation by Jefferson County; develop our audit programs for the next phase of the audit and review and document any changes to Jefferson County's Annual Comprehensive Financial Report; and prepare the schedule for the remainder of the audit.</p>	This phase would be completed by the engagement principal, engagement manager and one professional staff.								



EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
<p><b>Fieldwork</b> During this phase of the audit, we will complete all of our substantive testing of the account balances. We will also prepare the draft of the management report. In addition, an exit conference would be held with officials from Jefferson County to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings.</p>	<p>This phase would be completed by the engagement principal, engagement director, engagement managers and two to three professional staff.</p>								
<p><b>Workpaper and Report Review</b> During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource principal and the quality control principal. All workpapers are reviewed by the engagement principal during fieldwork to ensure that all necessary information is compiled during this phase to avoid imposing upon Jefferson County's staff after fieldwork has been completed.</p>	<p>This phase would be completed by the engagement principal, resource principal and the quality control principal.</p>								
<p><b>Comments to Jefferson County</b> We will deliver comments on the preliminary draft of the Annual Comprehensive Financial Report at the end of fieldwork. A revised draft will be delivered by the engagement principal and reviewed in-depth with representatives of Jefferson County within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to Jefferson County no later than three business days after receiving all proposed changes.</p>	<p>This phase would be completed by the engagement principal.</p>								
<p><b>Completion of the Audit</b> Upon approval of the final reports and letters by Jefferson County, we will present the signed, bound copies of the opinion, the management letter and the additional reports described in this proposal. The engagement principal will be available for meetings with representatives of Jefferson County to present the audit results.</p>	<p>This phase would be completed by the engagement principal.</p>								



EVENT	PERSON(S) ASSIGNED	TIMEFRAME						
		NOV	DEC	JAN	FEB	MAR	APR	MAY

Ongoing

**Support to Jefferson County**

Our company does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to Jefferson County. In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert Jefferson County to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of Jefferson County.

This phase would be completed by the engagement principal.

**IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS**

Our company’s approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Finance Director or County Administrator. The timing of this discussion will provide Jefferson County with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the Finance Director, County Administrator, or the appropriate level as defined in our professional standards.

Our company’s philosophy on additional fees and/or billings is based on an understanding between the company and the client of the scope of the work to be performed. We have proposed a “not-to-exceed fee” for the audit, the scope and timing of which was specified by Jefferson County .The billings for the audit would not exceed this fee unless Jefferson County specifically requests that the scope of the engagement be expanded and Jefferson County and the company reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.



## **FEE PROPOSAL**

Please reference Attachment D

The proposed fees assume that Jefferson County will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger and will prepare certain schedules of account analysis and confirmations of account balances.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due in accordance with applicable state statute.



# ADDITIONAL RESOURCES & SERVICES

**WITH MORE THAN A DOZEN SERVICES,** OUR AREAS OF EXPERTISE ARE OFTENTIMES COMPLEMENTARY OF ONE ANOTHER. HOW ELSE CAN WE HELP YOU STRENGTHEN YOUR BUSINESS?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer and talk to your engagement principal about how these services may complement what you are already seeking.

## **DISPUTE ADVISORY**

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

## **HUMAN RESOURCES**

Your people are a large part of what makes up your organization. Recruiting, training and retaining employees are vital parts of ensuring your organization continues to provide only the best for your clients. With services such as recruiting and onboarding, compensation and compliance, employee benefits and more, you can better understand what will keep your employees happy and productive.

## **THE AGENCY AT SIKICH**

Position your brand for optimal coverage across your client base, industry and target audience all while telling a captivating story that builds relationships and enhances customer retention. From design and website development to media coverage and product launches, your organization deserves ample opportunity to boost brand awareness and reach a wide range of future, long-term consumers.

## **NOT-FOR-PROFIT SERVICES**

Funding challenges, increased demand from stakeholders and changing trends and policies can make it difficult for not-for-profit organizations to reach their goals. For those common challenges and others more specific to your organization, you need a professional services partner with an industry-dedicated team to deliver the accounting, advisory and technology services that will help you work toward your mission.

## **TECHNOLOGY: IT SERVICES**

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Business management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity and profits—if implemented the right way.



## **TECHNOLOGY: ERP & CRM SOLUTIONS**

Your organization can better stay on track with the right enterprise resource planning (ERP) or customer relationship management (CRM) solution. Whether you are at the start of your search for a new solution or need a new partner to fix a failed implementation, you will have the freedom to explore a variety of products to identify the technology investment that will best capitalize on your potential.

## **TECHNOLOGY: SECURITY AND COMPLIANCE**

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

## **GOVERNMENT SERVICES**

Budgetary constraints, conflicting demands of multiple constituencies and changing regulations make it challenging for government entities to reach their goals. For all those challenges and more, we have a team of industry experts dedicated to delivering accounting, advisory and technology services with an in-depth understanding of the government fiscal, management, operating and regulatory environments. Our experts provide financial and information assurance services, financial and information systems consulting, contracts and grants, and litigation support, among other solutions. Our client base includes state and local government entities, cabinet-level civilian and defense agencies, as well as independent federal and legislative branch agencies.

## **EMPLOYEE BENEFIT PLAN & RETIREMENT PLAN AUDITS**

Developing and maintaining employee benefit plans requires considerable time, effort and resources—after all, employees rely on benefits to secure their futures. Presenting your benefits provider with incomplete or inaccurate audit reports may result in plan disqualification or significant penalties. Maintain compliance with your benefit plans by working with experienced professionals dedicated to employee benefit plan audits, administration and consulting, and who work with more than 450 plans company-wide each year.

## **VALUATION SERVICES**

What is your business worth? Regardless of why you ask this question—whether you're planning an exit strategy, looking to sell your company or something else—knowing the fair market value of your business is a complex notion that takes into account a number of factors. Finding help from a valuation expert is the best way to ensure the value you receive is accurate and supported.

## **WORKFORCE RISK MANAGEMENT**

Reduce your risk while protecting your people and enhancing the quality and performance of your workplace by creating or improving proactive violence prevention policies, programs and training. Add a layer of assurance and readiness through active threat management capabilities – both internally and through urgent expert threat support.



# PROPOSAL EXHIBITS

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT OUR COMPANY AND THOSE WHO WILL WORK WITH YOU.

## **ATTACHMENT D – RATE SHEET**

## **ATTACHMENT E – REFERENCE DATA SHEET**

## **ATTACHMENT F – DESIGNATION OF CONFIDENTIAL AND PROPRIETARY INFORMATION**

## **ATTACHMENT G – ADDENDUM ACKNOWLEDGEMENT RECEIPT SCHEDULE**

## **ENGAGEMENT TEAM BIOGRAPHIES**

- Anthony Cervini, CPA, CFE
- Ashley Johnson, CPA
- Kellen O'Malley, CPA, MAS
- Nicole Magolan
- James Savio, CPA, MAS
- Brian LeFevre, CPA, MBA

## **SIKICH RESOURCES**

## **STATE AND LOCAL GOVERNMENT SERVICES**

## **COMPANY PROFILE**

## **PEER REVIEW**





**Attachment D**

(Use of this form is required when submitting proposal)

**Proposal Rate Sheet**

**Jefferson County RFP for Auditing Services**

**Vendor Information:**

Company Name: Sikich

Contact Person: Anthony Cervini

Address: 17335 Golf Parkway, Suite 500

City, State, ZIP: Brookfield, WI 53045

Phone: 630.566.8574 Email: anthony.cervini@sikich.com

Total all-inclusive price for 2024:	<u>\$65,200</u>
Total all-inclusive price for 2025:	<u>\$68,460</u>
Total all-inclusive price for 2026:	<u>\$71,885</u>
Total all-inclusive price for optional year 2027:	<u>\$75,480</u>
Total all-inclusive price for optional year 2028:	<u>\$79,255</u>

**Breakdown for the audit of the 2024 financial statements**

<b>Personnel</b>	<b>Hours</b>	<b>Standard Hourly Rate</b>	<b>Quoted Hourly Rate</b>	<b>Quoted Total</b>
Partners	34	\$575	\$200	\$6,800
Managers	70	\$450	\$180	\$12,600
Supervisory staff	120	\$300	\$160	\$19,200
Other (specify):				
	120	\$275	\$150	\$18,000
<b>Subtotal</b>				
Federal Awards and State				
Financial Assistance Report	46		Blended	\$8,600
Out of pocket expenses				Included
Meals/lodging				Included
Transportation				Included
Other (specify):				N/A
<b>Total all-inclusive price for 2024 audit</b>	390			\$65,200

*Rates should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.*

## **Attachment E**

(Use of this form is required when submitting proposal)

### **Proposal Reference Data Sheet**

#### **Jefferson County RFP for Auditing Services**

Provide a list of at least three and not greater than five clients that you are currently providing auditing services of similar scope.

You must verify that contact person listed is accurate and still employed with the company.

Agency: Wisconsin Economic Development Corporation  
Address: 2352 S. Park St, Suite 303, Madison  
Telephone: 608.210.6732  
Contact person: Khadija Mims  
Email address: khadija.mims.@wedc.org

Agency: Oneida County  
Address: 1 S. Oneida Avenue, Rhinelander  
Telephone: 715.369.6145  
Contact person: Tina Smigielski  
Email address: tsmigelsk@oneidacountywi.gov

Agency: Village of Shorewood  
Address: 3930 N Murray Avenue, Shorewood  
Telephone: 414.847.2701  
Contact person: Rebecca Ewald  
Email address: rewald@shorewoodwi.gov

Agency: Peoria County (IL)  
Address: 324 Main Street, Room 501, Peoria, IL  
Telephone: 309.495.4859  
Contact person: Heather McCord  
Email address: hmccord@peoriacounty.org

Agency: Stephenson County (IL)  
Address: 50 W. Douglas Street, Freeport, IL  
Telephone: 815.235.8311  
Contact person: Georgia Newcomer  
Email address: gnewcomer@stephensoncountyil.gov

## Attachment F

*(Use of this form is required when submitting proposal)*

### **Proposal Designation of Confidential and Proprietary Information**

#### **Jefferson County RFP for Auditing Services**

The attached material submitted in response to the RFP for auditing services includes proprietary and confidential information which qualifies as a trade secret, as provided in s. 19.36(5) Wis. Stats., or is otherwise material that can be kept confidential under the Wisconsin Open Records Law. As such, we ask that certain pages, as indicated below, of this bid/proposal response be treated as confidential material and not be released without our written approval.

**Prices always become public information when bids/proposals are opened, and therefore cannot be kept confidential.**

**Blanket labeling of confidential/proprietary information in headers/footers of documents will not be considered as confidential/proprietary.**

Information cannot be kept confidential unless it is a trade secret. Trade secret is defined in s. 134.90(1) (c), Wis Stats. as follows: "Trade secret" means information, including formula, pattern, compilation, program, device, method, technique or process to which all of the following apply:

1. The information derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.
2. The information is the subject of efforts to maintain its secrecy that are reasonable under the circumstances.

We request the following pages not be released

Section	Page #	Topic

**IN THE EVENT THE DESIGNATION OF CONFIDENTIALITY OF THIS INFORMATION IS CHALLENGED, THE UNDERSIGNED HEREBY AGREES TO PROVIDE LEGAL COUNSEL OR OTHER NECESSARY ASSISTANCE TO DEFEND THE DESIGNATION OF CONFIDENTIALITY AND AGREES TO HOLD JEFFERSON COUNTY HARMLESS FOR ANY COSTS OR DAMAGES ARISING OUT OF THE COUNTY'S AGREEING TO WITHHOLD THE MATERIALS.**

Failure to include this form in the bid/proposal response may mean that all information provided as part of the bid/proposal response will be open to examination and copying. The County considers other markings of confidential/proprietary in the bid/proposal document to be insufficient. The undersigned agrees to hold the County harmless for any damages arising out of the release of any materials unless they are specifically identified above.

Company Name : Sikich



Authorized Representative: \_\_\_\_\_  
Signature

Authorized Representative: Anthony Cervini  
Type or Print

Date: July 12, 2024

**Attachment G**

*(If Addendums exist for this project, please sign and date and send with your proposal)*

**RFP Addendum Acknowledgement Receipt Schedule**


**Jefferson County RFP for Auditing Services**

The undersigned acknowledges receipt of the following addendum:

Addendum #1	_____	Initials	AMC
Addendum #2	_____	Initials	
Addendum #3	_____	Initials	
Addendum #4	_____	Initials	

The undersigned agrees with the following statement:

I have examined and carefully prepared the RFB/RFP/RFQ from the plans and specifications and have checked the same in detail before submitting the RFB/RFP/RFQ to Jefferson County.

Name   
 Signature \_\_\_\_\_

Date July 12, 2024

If this RFB/RFP/RFQ is assigned a project number all vendors are responsible to check for addendums, posted on our web site at <http://www.jeffersoncountywi.gov/rfp> for this project prior to the due date. No notification will be sent when addendums are posted unless there is an addendum within three business days of RFB/RFP/RFQ due date.

Vendors that do not have Internet access are responsible for contacting the Finance Department at 920-674-7142 to ensure receipt of addendums issued.

RFBs/RFPs/RFQs that do not acknowledge addendums may be rejected.

All RFBs/RFPs/RFQs submitted will be sealed. Envelopes are to be clearly marked with required information. Sealed RFBs/RFPs/RFQs that are opened by mistake due to inadequate markings on the outside may be rejected and returned to the vendor.

## ANTHONY M. CERVINI

CPA, CFE

### *State & Local Government Audit Leader*

Anthony M. Cervini, CPA, CFE, is the State & Local Government Audit Leader at Sikich. Anthony is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management.

Anthony has participated in hundreds of audits of municipalities and other governmental entities since beginning his career with Sikich in 2005. He also has been responsible for serving as lead instructor for governmental accounting, auditing, financial reporting, cash management, and internal control courses internally and throughout the Midwest.

Anthony serves as a member of the Government Finance Officers Association (GFOA) Special Review Committee and is the current Chair of the Illinois CPA Society Government Report Review Committee. Anthony previously served as a budget reviewer for the GFOA Distinguished Budget Presentation Award.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

### AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society Government Report Review Committee Chairperson (2021-present)  
GAAP Basis Reporting, Sub-Chair (2018-2020)
- Illinois Government Finance Officers Association
- Wisconsin Government Finance Officers Association
- GFOA Special Review Committee
- Naperville Area Humane Society, Treasurer (2010-2017)
- PrimeGlobal Managers' Leadership Program (2015-2016)

### EDUCATION

- Bachelor's Degree in Accounting, The University of Iowa
- Master of Business Administration, Benedictine University



### LOCATIONS:

#### NAPERVILLE OFFICE

1415 W. Diehl Rd.  
Suite 400  
Naperville, IL 60563

#### MILWAUKEE OFFICE

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#### ST. LOUIS OFFICE

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## ASHLEY L. JOHNSON

CPA

*Director*

Ashley Johnson, CPA, is a director on the not-for-profit services team of Sikich. Ashley has more than 14 years of public accounting experience and works extensively with not-for-profit organizations. She is responsible for audit engagement planning, supervision of fieldwork, and report preparation for a wide variety of not-for-profit clients, including higher education clients, associations, civic and community organizations, voluntary health and welfare organizations, and organizations with HUD projects. Ashley also has extensive experience auditing federal award programs in accordance with Uniform Guidance and Wisconsin state award programs in accordance with the Wisconsin Single Audit Guidelines.

### SERVICE AREAS

- Not-for-Profit Audit, Accounting

### AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants
- AICPA Not-for-Profit Section, Member
- AICPA Not-for-Profit Certificate Program - Awarded Certificate
- Versiti, Audit and Compliance Committee

### EDUCATION

- Bachelor's Degree in Business Administration - Accounting, University of Wisconsin – Whitewater
- Master's Degree in Professional Accountancy, University of Wisconsin – Whitewater



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**KELLEN O'MALLEY**

CPA, MAS

*Senior Audit Manager*

Kellen O'Malley, CPA, MAS, is a senior audit manager at Sikich. He provides assurance and advisory services to a variety of clients, including manufacturing, distribution, and governmental entities with a focus on cities, villages, and park districts. Acting as the liaison between the client and the engagement team, Kellen conducts audit engagements, prepares and reviews financial statements, and assesses clients' business processes and internal control structures.

**SERVICE AREAS**

- Assurance and Advisory Services
- Governmental Audit, Accounting
- Manufacturing and Distribution Services

**AFFILIATIONS**

- Illinois Government Finance Officers Association
- Illinois CPA Society

**EDUCATION**

- Bachelor's Degree in Accounting, Illinois State University
- Master of Accounting Sciences, Illinois State University

**LOCATION:**

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## NICOLE MAGOLAN

CPA

### *Audit Manager*

Nicole Magolan, CPA, is an audit manager providing support to not-for-profit organizations, higher education institutions, community organizations, and voluntary health and welfare organizations. She specializes in accounting and services, including single audits in accordance with OMB uniform guidance.

### SERVICE AREAS

- Not-for-Profit Audit & Accounting Services
- Single Audit Services

### AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants (WICPA)

### EDUCATION

- Bachelor's Degree, Accounting & Business Administration, University of Wisconsin-Whitewater
- Bachelor's Degree, IT, University of Wisconsin-Whitewater
- Certified Public Accountant (CPA)



### LOCATION:

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## JAMES R. SAVIO

CPA, MAS

*Principal*

James R. Savio, CPA, MAS, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, revenue and expenditure forecasting and cash and debt management. Jim has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1995. He has also been responsible in developing and serving as lead instructor for governmental accounting, auditing, financial reporting and cash management courses both internally and externally.

Jim serves on the Illinois Government Finance Officers Association's Technical Accounting Review Committee and the Illinois CPA Society Governmental Executive Committee. He also serves as a committee member for Sikich's mentoring program and assists in the development and implementation of Sikich's new hire training program.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

### AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Executive Committee
- Illinois Government Finance Officers Association  
Technical Accounting Review Committee
- Greater Aurora Chamber of Commerce Leadership Academy,  
Class of 1998

### EDUCATION

- Master of Accounting Sciences, Northern Illinois University
- Bachelor's Degree in Accounting, Northern Illinois University



### LOCATION:

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## BRIAN D. LEFEVRE

CPA, MBA

*Principal*

As Sikich's State & Local Government Industry Vertical Leader, Brian D. LeFevre, CPA, MBA, is responsible for providing technical services to governmental clients. He delivers services in all areas of state & local governmental accounting, auditing, financial reporting, budget development, revenue and expenditure forecasting, and cash and debt management. Brian has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1993.

He also develops and serves as lead instructor for governmental accounting, auditing, and financial reporting training courses internally for the firm and for the Illinois Government Finance Officers Association (IGFOA). Brian previously served as Chair of the Governmental Report Review Committee of the Illinois CPA Society.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting
- Police and Fire Pension Accounting Services

### AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Report Review Committee
- Illinois Government Finance Officers Association
- GFOA Special Review Committee
- Northern Illinois Alliance of Fire Protection Districts
- Illinois Public Pension Fund Association
- Aurora Downtown Kiwanis Club, Former Treasurer and Board Member
- Greater Aurora Chamber of Commerce Leadership Academy, Class of 1996
- Lord of Life Church, Former Executive Director and Treasurer

### EDUCATION

- Bachelor's Degree in Accounting, Valparaiso University
- Master of Business Administration, Northern Illinois University



### LOCATION:

#### NAPERVILLE OFFICE

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# LOCAL GOVERNMENT RESOURCES



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# STATE AND LOCAL GOVERNMENT SERVICES

## Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

### SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

### WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts
- State Departments & Agencies

## TEAM LEADER



**ANTHONY CERVINI**  
CPA, CFE  
PRINCIPAL

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## WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.



OUR EXPERTS



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*Sikich currently practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients. Sikich LLC has a contractual arrangement with Sikich CPA LLC under which Sikich LLC provides Sikich CPA LLC with professional and support personnel and other services to support Sikich CPA LLC's performance of its professional services, and Sikich CPA LLC shares certain client information with Sikich LLC with respect to the provision of such services.*

*Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

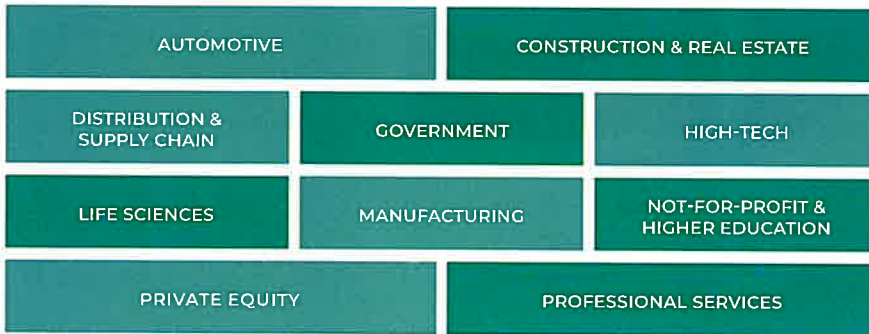


**Sikich is a global company specializing in technology-enabled professional services.**

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

**INDUSTRIES**

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



**SPECIALIZED SERVICES**

**ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES**

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

**TECHNOLOGY**

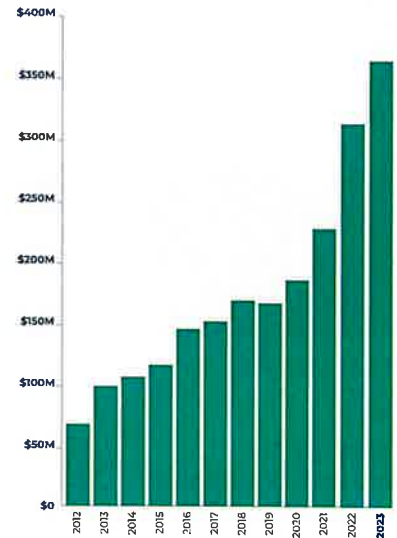
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

**ADVISORY**

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking\*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management\*\*
- Workforce Risk Management

**WHO WE ARE**

TOTAL PERSONNEL ..... **1,900+**  
2023 REVENUE ..... **\$363.8M**



**OFFICE LOCATIONS**

- |                         |                        |
|-------------------------|------------------------|
| <b>Ahmedabad, GJ</b>    | <b>Sacramento, CA*</b> |
| <b>Alexandria, VA</b>   | 925.577.5144           |
| 703.836.1350            | <b>Milwaukee, WI</b>   |
| 703.836.6701            | 262.754.9400           |
| <b>Bangalore, KA</b>    | <b>Naperville, IL</b>  |
| <b>Boston, MA</b>       | 630.566.8400           |
| 508.485.5588            | <b>Peoria, IL</b>      |
| <b>Chattanooga, TN</b>  | 309.694.4251           |
| 423.954.3007            | <b>Princeton, NJ</b>   |
| <b>Chicago, IL</b>      | 609.285.5000           |
| 312.648.6666            | <b>Richfield, OH</b>   |
| <b>Cleveland, OH</b>    | 330.864.6661           |
| 440.238.0445            | <b>Springfield, IL</b> |
| <b>Coimbatore, TN</b>   | 217.793.3363           |
| <b>Decatur, IL</b>      | <b>St. Louis, MO</b>   |
| 217.423.6000            | 314.275.7277           |
| <b>Indianapolis, IN</b> | <b>Washington, MO</b>  |
| 317.842.4466            | 636.239.4785           |
| <b>Los Angeles, CA*</b> |                        |
| 877.279.1900            |                        |

\*Perform only Technology and Advisory services

*Sikich currently practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients. Sikich LLC has a contractual arrangement with Sikich CPA LLC under which Sikich LLC provides Sikich CPA LLC with professional and support personnel and other services to support Sikich CPA LLC's performance of its professional services, and Sikich CPA LLC shares certain client information with Sikich LLC with respect to the provision of such services.*

*Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

## CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



## CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the *Accounting Today* Top 100 Firms list.



Sikich is among the **50 firms that place on Inside Public Accounting's 2023 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



## NET PROMOTER SCORE

**The firm's overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





# PEER REVIEW REPORT



## Report on the Firm's System of Quality Control

August 30, 2023

To the Partners of Sikich LLP  
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <http://www.aicpa.org/prsummary>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Anders Minkler Huber & Helm LLP". The signature is written in a cursive style.

**ANDERS MINKLER HUBER & HELM LLP**  
**Certified Public Accountants**

# THANK YOU

Sikich is a global company specializing in technology-enabled professional services. With more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

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