



REQUEST FOR PROPOSAL
AUDIT SERVICES
RFP 2024-1 FIN

CONTACT INFORMATION	
BUYER	Marc DeVries
E-MAIL	mdevries@jeffersoncountywi.gov
PHONE	920.674.7142
MAILING ADDRESS	311 S Center Ave, Room C2045 Jefferson, WI 53549

SCHEDULE OF EVENTS	
The following dates are provided for your information and planning purposes. Although every effort will be made to follow this schedule, we reserve the right to modify the dates as necessary.	
RFP Released	June 7, 2024
Questions Due	4:00 PM CST, June 24, 2024
Proposals Due	3:00 PM CST, July 15, 2024
Finance Committee Approval	August 6, 2024
Award of Contract pending County Board approval	August 13, 2024
Commencement Date	September 30, 2024

TABLE OF CONTENTS

1	RFP Preparation, Submission, Process, and Award	Page 3
2	Proposal Format and Submission	Page 4
3.	Attachment A - Defining Scope of Work	Page 8
4.	Attachment B - Proposal Format	Page 15
5.	Attachment C - Proposal Scoring	Page 17
6.	Attachment D - Proposal Rate Sheet	Page 18
7.	Attachment E - Proposal Reference Data Sheet	Page 20
8.	Attachment F - Proposal Designation of Confidential and Proprietary Information	Page 21
9.	Attachment G - RFP Addendum Acknowledgement Receipt Schedule	Page 23
10.	Attachment H - Proposal Appeals Process	Page 24
11.	Attachment I - Contract Insurance Requirements	Page 25

REQUEST FOR PROPOSAL

PREPARATION, SUBMISSION, PROCESS AND AWARD

1. **Communication:**

This RFP is issued on behalf of Jefferson County by the Finance Department. The buyer assigned to this RFP, along with contact information, is noted on Page 1. The buyer is the sole point during this process and no information provided by any personnel will be considered binding.

The County prohibits communication regarding this Request for Proposals initiated by the respondent to any County official, employee or representative evaluating or considering the proposals, other than in the normal course of business or outlined in this Request, prior to the time an award has been made.

All respondents should use this written document, its attachments and any amendments as the sole basis for responding.

2. **Access to County Building:**

Controlled access screening is mandatory for all vendors seeking access to the Courthouse. Vendors who will be visiting are to enter and exit the facilities through the main Courthouse public entrance 311 S Center Avenue. Screening will take place in the lobby of the Courthouse. Allow sufficient time to get through the screening process if you are hand delivering your response.

3. **Clarifications/Amendments:**

If you discover any significant ambiguity, error, omission or other deficiency in the RFP, immediately notify the Buyer in writing. All other questions, clarifications or exceptions regarding the RFP document must be raised prior to the submission of the proposal. Please note the due dates and times noted on page 1 for questions regarding this request. In accordance with Section B on page 4 of this Request for Proposal, all questions must be submitted to the buyer in writing, via email, with the RFP description clearly identified as required.

If it becomes necessary to clarify or revise any part of this RFP, amendments will be posted to the Jefferson County website: <http://www.jeffersoncountyywi.gov/rfp>, in accordance with the schedule on Page 1. It is the responsibility of prospective vendors to check the website for any amendments prior to the opening date. All amendments must be acknowledged on the RFP signature page in the area provided. **Failure to do so may result in your response being rejected.**

4. **Contents of Proposal:**

All attachments, additional pages, addenda or explanations supplied by the vendor with their proposal will be considered as part of the proposal response.

5. **Nonconforming Terms and Conditions:**

A response that includes contractual terms and conditions that do not conform to the terms and conditions in the RFP document are **subject to rejection as nonresponsive**. Jefferson County reserves the right to permit the respondent to withdraw nonconforming terms and conditions from its response or negotiate changes to the contractual requirements prior to making a determination of responsiveness.

6. **Amendment/Withdrawal of Proposals by Vendor:**

After receipt by the Finance Department, vendor proposals may only be amended by submitting a later dated proposal that specifically states that it is amending an earlier proposal. No proposal may be amended after the opening date unless requested by the Finance Department.

Proposals may be withdrawn only in total, and only by a written request to the Finance Department prior to the time and date scheduled for opening of proposals.

PROPOSAL FORMAT & SUBMISSION

A. Tentative Project Timeline

Please Note: These dates are for planning purposes. They represent the County's desired timeline for implementing this project. Any revision to the Due Date for submission of proposals will be made by addendum. All other dates may be adjusted without notice, as needs and circumstances dictate.

Issuance of RFP	June 2024
Proposal responses due from vendors	July 25, 2024 by 3 PM CST
Review proposal selections with Finance Committee	August 6, 2024
Award of contract pending County board approval	August 13, 2024
Send out Intent to Award/Thank You letters	Week of August 19, 2024
Contract start date	September 30, 2024

B. RFP Questions

All questions related to this RFP must be in writing and received by the Jefferson Finance Department no later than 4:00 p.m. CST, June 24, 2024 via e-mail to marcd@jeffersoncountywi.gov. Clearly mark the e-mail: "Questions for RFP-Auditing Services". **Mailed, phone call and faxed questions will not be accepted.**

Answers to all written questions will be published in the form of an addendum and posted on the Jefferson County website at: (<http://www.jeffersoncountywi.gov/rfp>). It is the responsibility of all interested vendors to access the web site for this information. Calls for assistance with the web site can be made to (920) 674-7142.

C. Proposal Submission Requirements:

Proposal documents must be submitted in hard copy. Any deviation from these requirements may result in the proposal being considered non-responsive, and could eliminate the vendor from further consideration. The proposal shall be prepared with a straightforward, concise delineation of the vendor's capabilities to satisfy the requirements of this RFP including the following items outlined (1 – 5) below:

- 1. Proposal Format (See Attachment B):**
Include responses provided in this attachment in your proposal to be considered for this service.
- 2. Proposal Rate Sheet (see Attachment D):**
Provide all required elements of cost on this form.
- 3. Proposal Reference Data Sheet (See Attachment E):**
Provide attachment listing three to five references with your proposal.
- 4. Proposal Designation of Confidential and Proprietary Information (See Attachment F):**
If any part of your proposal 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, please designate on the attachment and provide with your proposal.
Prices always become public information when bids/proposals are opened, and therefore cannot be kept confidential.
- 5. RFP Addendum Acknowledgement Receipt Schedule (See Attachment G):**
If Addenda exist for this project, please sign and date the attachment and provide it with your proposal.

In order for the committee to adequately compare proposals and evaluate them uniformly and objectively, firms must complete the proposal in accordance with the guidance provided by the County in Attachment B.

Failure to provide a proposal in accordance with the stated format may result in your response being rejected.

Proposals should be prepared in a simple, cost effective format providing a straightforward, concise description of the vendor's capabilities to satisfy the requirements of the RFP. The use of elaborate materials and the inclusion of additional

information that has no direct bearing on the project are not desired. Emphasis should be concentrated on accuracy, completeness, and clarity of content. All parts, pages, figures, and tables should be numbered and clearly labeled. Instructions relative to each part of the response to this RFP are defined in the remainder of this section.

All proposals must be typed on standard 8 ½" x 11" paper (larger paper is permissible for charts, spreadsheets, etc.) separating each section. Respondent shall be required to mail one (1) original and two (2) copies of the proposal document in a sealed package, box or envelope to arrive no later than 3:00 P.M. CST on July 15, 2024.

Each hard copy should be double-sided and bound. The copies should be bound by staple, binder clip or in a three-ring binder. Spiral, wire or comb bound copies are also acceptable.

Responses should be identified in the lower left corner as follows:

PROPOSAL RESPONSE, RFP # 2024-1 FIN Audit Services

D. Pricing Document:

Pricing must be submitted on the form provided in Attachment D. Failure to do so may result in your proposal being rejected.

E. Mailing Address:

All hard copy submissions are to be mailed or delivered to:

Jefferson County
Finance Department, Room C2045
311 S Center Avenue
Jefferson WI 53549

F. Hand Delivery:

If you are delivering your response in person, you must enter through the main courthouse entrance, 311 S Center Avenue, and deliver it to the Finance Department in Room C2045 to be time stamped no later than 3:00 p.m. on the opening date.

G. Response Receipt/Opening:

Responses received after the due date and time will be rejected.

Proposals will be opened and the name of the respondents read; however, detail of each proposal, including proposed fees will not be announced at the time of opening. Such information shall be made public an award has been made and all negotiations are completed.

All proposals received in response to this request will become the property of the County and will not be returned to the respondents.

H. Interviews:

Interviews may be required of selected finalists at the respondent's expense. However, an award may be made without discussion with the respondents. Therefore, respondents are cautioned that proposals should be submitted initially on the most favorable terms, from both a technical and cost standpoint.

If an interview is required, the selected finalists will be notified of the date and time of the interview process. Vendors not selected will also be notified.

Proposers not selected will be notified that their proposal will no longer be considered unless the evaluation committee finds, after the completion of interviews, that additional proposers should be interviewed.

I. Financial Verification

Vendor verification prior to award: Vendor's financial solvency may be verified through financial background checks via Dun & Bradstreet or other means (i.e.; Wisconsin Circuit Court Access, UCC) prior to contract award. Jefferson County reserves the right to reject proposals based on information obtained through these background checks if it's deemed to be in the best interest of the County.

J. Evaluation and Award:

Proposals will be evaluated in accordance with the criteria listed below. Award will be made to the responsive, responsible Contractor who complies with the requirements and scores the highest total on the evaluation criteria as it pertains to the overall needs of Jefferson County.

Quality and completeness of proposal	20%
Experience of firm in providing similar services and qualifications of staff assigned to provide service outlined in proposal	20%
Audit approach	40%
Cost	20%

K. Other Considerations:

The single most important consideration to Jefferson County is a commitment to the timeliness and accuracy of the audit and related reports. Other factors which include, but are not limited to financial capacity of vendor, ability to render satisfactory service and past performance will be considered in determining status as a responsible vendor. The County reserves the right to request additional information as may reasonably be required to make this determination and to further investigate the qualifications of the respondent as deemed appropriate.

All work shall conform to all applicable industry, federal, state and local laws, codes, ordinances, and standards.

The County prohibits communication initiated by the respondent to any County official, representative from another entity or employee evaluating or considering the proposals, prior to the time a decision has been made.

Interested vendors must inform the County Administrator, prior to proposal submission deadline, if they have any pre-existing business relationship(s) with the County related to this project that may conflict with a potential contract award.

Jefferson County reserves the right to accept or reject any or all proposals and to waive any informality in proposals. No vendor will be provided with financial and/or competitive vendor information on this proposal until after the award of contract has been made. To the extent possible, it is the intention of Jefferson County to withhold the contents of the proposal from public view until such times as competitive or bargaining reasons no longer require non-disclosure, in the opinion of Jefferson County. At that time, all proposals will be available for review in accordance with the Wisconsin Open Records Law. Jefferson County shall not be held liable for any claims arising from disclosure it determines is required under the Wisconsin Open Records Law.

Taxes: Jefferson County and its departments are exempt from payment of all federal tax and Wisconsin state and local taxes on its purchases except Wisconsin excise taxes.

This contract shall be subject to the laws of the State of Wisconsin. In connection with the performance of work under this contract, the contractor agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in s.51.01(5), Stats., sexual orientation as defined in s.111.32(13m), WI Stats, or national origin.

Jefferson County is an Equal Opportunity Employer.

By responding to this proposal, prospective vendors acknowledge and accept the attachments, including the insurance requirements.

L. Reservations:

This RFP does not commit the County to pay any costs incurred in the preparation of a response to this request or to procure or contract for services or supplies. The Finance Department reserves the right to accept or reject any or all proposals received as a result of this request, request additional information, waive minor irregularities in the procedure, negotiate with any qualified source, or to cancel this RFP in part or in its entirety.

M. Non-Interest of County Employees and Officials:

No County official, employee or representative on the evaluation committee shall have any financial interest, either direct or indirect, in the proposal or contract or shall exercise any undue influence in the awarding of the contract.

N. Contract Documents:

The successful vendor will be required to execute the following contract document (s) as applicable:

Yes/No	Description of Contract
Yes	Engagement letter
Yes	WI DHS Business Associate Agreement
Yes	IT Acceptable Use Policy

These documents are available upon request and are not to be executed at this time nor returned with your response; they will only be required of the successful vendor.

O. RFP Tabulations:

RFP tabulations are available to the public after contract execution, approximately 60-90 days from the date of the opening.

Attachment A

(Potential vendors are expected to perform the following service in order to submit a proposal and to be awarded a contract.)

Defining Scope of Work Jefferson County RFP for Auditing Services

1. BACKGROUND

Jefferson County is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending December 31, 2024, 2025, 2026 with two (2) optional subsequent fiscal years at the approval of the Finance Committee. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) *Government Auditing Standards*, the provisions of 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* as well as the following additional requirements:

1. Wisconsin Single Audit Guidelines as published by the Wisconsin Department of Administration,
2. All other related applicable Wisconsin state statutes.

2. CONTRACT TERM

Initial term of contract will be for three (3) years with the option of two (2) additional one (1) year renewals, subject to the annual review and recommendation of the Administrator, Finance Department, and Finance Committee, the satisfactory negotiation of terms (including a price acceptable to both Jefferson County and the selected firm), the concurrence of the Jefferson County Board of Supervisors and the annual availability of an appropriation.

3. NATURE OF SERVICES REQUIRED

A. Scope of Work To Be Performed:

Jefferson County desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

The auditors will be required to express an opinion on the financial statements based on an audit. The auditor is required to audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County. The report shall be issued in accordance with Government Auditing Standards, to include internal control over financial reporting and tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

The auditor is not required to audit the introductory section of the report or the statistical section of the report. The auditor is not required to audit the management's discussion and analysis, however should apply certain limited procedures regarding the methods of measurement and presentation of the required supplementary information.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor shall be required to issue an independent auditor's report on compliance with requirements applicable to each major Federal and State program and on compliance, internal control over compliance, and the Schedules of Expenditures of Federal and State Awards in accordance with 2 CFR 200 and *Wisconsin Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The auditor shall issue an "in relation to" report on the final Form A (Administrative Rule, Tax 16 report).

B. Auditing Standards To Be Followed:

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

C. Reports to be issued:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal and state awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on Federal and State Financial Awards which includes compliance and internal control over compliance applicable to each major program. Upon completion of the reports the auditor will complete the Data Collection Form and submit to the County.
4. "In relation to" report on State of Wisconsin Financial Report Form A.

In the required reports on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on compliance and internal controls.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report to Jefferson County's Finance Director or County Administrator of all irregularities and illegal acts or indications of illegal acts of which they become aware.

Reporting to the Finance Committee. Auditors shall assure themselves that Jefferson County's Finance Committee is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

D. Special Considerations:

1. Jefferson County will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement

for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to Jefferson County to meet the requirements of that program.

2. Jefferson County currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters." Fees related to these offerings will be negotiated separately from the audit services described herein at the time of issuance.
3. Jefferson County has determined that the United States Department of Health and Human Services will function as the cognizant agency in accordance with the provisions of 2 CFR 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
4. The Schedule of Expenditures of Federal and State Awards and related auditor's report, as well as the reports on compliance and internal controls are not to be included in the comprehensive annual financial report but are to be issued separately.
5. A list of findings and other weaknesses from Jefferson County's most recent financial statement audit is available upon request.
6. It is anticipated that the auditor will be required to provide assistance to Jefferson County to comply with new GASB pronouncements.

E. Working Paper Retention and Access to Working Papers:

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years from final payment, unless the firm is notified in writing by Jefferson County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. Jefferson County
2. State of Wisconsin Department of Health and Human Services
3. U.S. Government Accountability Office (GAO)
4. Parties designated by the federal or state governments or by Jefferson County as part of an audit quality review process
5. Auditors of entities of which Jefferson County is a sub recipient of grant funds

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

4. JEFFERSON COUNTY GOVERNMENT DESCRIPTION

A. Primary Contact:

After the contract is awarded, the auditor's principal contact with Jefferson County will be the Finance Director, or a designated representative, who will coordinate the assistance to be provided by Jefferson County to the auditor. Names of contacts and telephone numbers will be provided to the successful audit firm.

B. Background Information:

Jefferson County serves an area of 576 square miles with a population of 86,604 per 2023 estimated census. Jefferson County's fiscal year begins on January 1 and ends on December 31.

Jefferson County provides the following services to its citizens:

Public safety, health and human services, conservation and development, education and recreation, highways, support for the State's judicial system, and general administrative services.

Jefferson County employs over 500 full and part-time employees and is organized into 28 departments and agencies. The accounting and financial reporting functions of Jefferson County are a combination of both centralized and decentralized activities. Human Services, Health and Highway have their own accounting staff.

Jefferson County has offices located throughout the City of Jefferson. Travel between offices will be required during this engagement.

More detailed information on the government, finances and organizational chart can be found in the 2023 Comprehensive Annual Financial Report and the 2024 Adopted Budget on the County's intranet site at <http://www.jeffersoncountywi.gov>.

C. Fund Structure:

Jefferson County uses the following fund types and account groups in its financial reporting.

FUND TYPE	NUMBER OF FUNDS
General fund	1
Special revenue funds	2
Debt service funds	1
Capital projects funds	1
Permanent funds	0
Enterprise funds	1
Internal service funds	1
Private-purpose trust funds	0
Investment trust funds	0
Pension trust funds (& other employee benefits)	0
Custodial funds	5
Component unit	1, immaterial- not presented

D. Budgetary Basis of Accounting:

Jefferson County prepares its budgets on a basis consistent with generally accepted accounting principles. It is not the practice of the County to include the statutory budget of the proprietary funds in the basic financial statements.

E. Federal and State Awards:

Please refer to the single Audit Report for the year ended December 31, 2022 for a listing of state and federal major and non-major financial assistance programs. See Attachment J.

F. Pension Plans:

Jefferson County participates in the Wisconsin Retirement System, a cost-sharing multiple-employer public employee retirement system. This is a defined benefit retirement program.

G. Other Postemployment Benefits:

Jefferson County participates in two postemployment benefit plans, a single-employer health insurance program, and the Local Retiree Life Insurance Fund (LRLIF) sponsored by the Wisconsin Department of Employee Trust Funds (ETF).

H. Component Units:

Jefferson County is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, component units are included in Jefferson County's financial statements. Jefferson County has one component unit that originated in 2019.

I. Magnitude of Finance Operations:

The Finance Department is headed by a Director and consists of a total of 5 employees.

J. Computer Systems:

Jefferson County's accounting records are maintained through the use of an automated budgeting, human resources, and accounting package (Tyler Munis). The annual budget, including revenues, appropriations and expenditures are recorded in the accounting records upon adoption by the County Board of Supervisors.

The Management Information Systems Department (MIS) supports the County's computer network of approximately 500 personal computers along with a mainframe system and internal network. Included in the on-line systems are the following primary systems:

- Tyler Munis ERP software
 - Accounts Payable/Purchasing
 - General ledger
 - Cash receipting
 - Payroll/Human Resources
 - Budgeting
 - Capital Assets
- County Tax System for Real Estate/Personal Property
- State of Wisconsin KIDS System
- Sheriff/Jail Information System (CIS)
- Land Records Information System (GIS)
- Highway Accounting System (CHEMS)
- Human Services (EDALS, WISACWIS and AODA)
- Executime Timecard System (Tyler)

K. Availability of Prior Audit Reports and Working Papers:

Interested proposers who wish to review prior year's ACFR can access the report on-line at <http://www.jeffersoncountywi.gov/Reports/Misc.%20Annual%20Reports/ACFR.pdf>. The website address for Jefferson County is www.jeffersoncountywi.gov.

L. Schedule for the fiscal year audit:

Each of the following should be completed by the auditor no later than the dates indicated. Due to various deadlines, no extensions will be granted to the following timeline.

1. Interim Work: The auditor shall complete interim work prior to or during December.
2. Detailed Audit Plan: The auditor shall provide Jefferson County by December 1 both a detailed audit plan and a list of all schedules to be prepared by Jefferson County.
3. Fieldwork: The auditor shall complete all fieldwork by the end of the second week in May. Any audit adjustments that may affect the filing of Form A must be communicated to Jefferson County by this time.
4. Draft Reports: The auditor shall provide all draft financial statement recommendations, revisions and suggestions for improvement along with any recommendations to management to be available for review by the Finance Department by June 5 at the latest.
5. Entrance Conferences, Progress Reporting and Exit Conferences (A similar time schedule will be developed for audits of future fiscal years if Jefferson County exercises its option for additional audits).

At a minimum, the following conferences should be held by the dates indicated on the schedule:

- a. Entrance conference with all key finance department personnel and staff of key offices or programs prior to commencement of preliminary field work in a department. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed by the auditor and schedules/information to be provided by the Finance Department. This meeting will also be used to establish overall liaison for the audit and to make arrangements for work space and other needs of the auditor.

- b. Progress conference with Department Heads upon completion of field work in a Department. The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested.
- c. Progress conference with key Finance Department personnel upon completion of preliminary field work. The purpose of this meeting will be to summarize the results of the preliminary review and to discuss schedules/information to be provided by the Finance Dept. for year-end work. Any anticipated findings should also be discussed.
- d. Entrance conference with key Finance Department personnel to commence year-end audit work prior to commencement of year-end audit work.
- e. Exit conference with department heads of key offices or programs immediately upon completion of field work in a department other than Finance. The purpose of this meeting will be to summarize the results of the field work and to review significant findings.
- f. Exit Conference with key Finance Department personnel upon completion of field work (historically, the last day of fieldwork). The purpose of this meeting will be to summarize the results of the field work and to review significant findings.

M. Date Final Report is due:

Annually, Jefferson County Finance personnel shall prepare draft financial statements, notes and all required supplementary schedules and statistical data by April 30. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Finance Director on or about May 30. A revised report, including draft auditor's reports shall be delivered to the Finance Director within one week of providing the draft report.

The Finance Department will complete their review of the draft report as expeditiously as possible. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Finance Director. It is anticipated that this process will be completed and available for final printing by Jefferson County no later than **June 15**.

The reconciliation of Form A with the Financial Statements shall be completed by the auditing firm no later than June 30.

The Federal Awards and State Financial Assistance Report and Management Communications shall be finalized and delivered to the Finance Director no later than **July 31**.

In relation to report on Financial Form A is due no later than **July 31**.

The final report, Federal Awards and State Financial Assistance Report and Management Communications should be emailed as a PDF file to the Finance Director.

5. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- A. Finance Department and Other Assistance: The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of Jefferson County staff.
- B. Accounting System (Munis) Assistance: The auditor will be provided a computer while onsite for onsite use and read-only access to Jefferson County's Munis software.

The use of Jefferson County's computer hardware and software will be limited to inquiry functions only for general ledger accounts and related receipts, disbursements and payroll journals.

- C. Statements and schedules to be prepared by the staff of Jefferson County: The staff of Jefferson County will prepare numerous internal schedules with supporting documentation for each balance sheet account in each fund prior to the arrival of the auditors. In addition, special schedules for the auditors are prepared upon their request.

- D. Jefferson County will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines and internet access.

- E. **The County currently prepares and prints the ACFR.** The auditor prepares and prints the audit opinion on the financial statements, Federal Awards and State Financial Assistance Report, Report on Form A, Governance Communications, and Management Letter. (35 copies along with PDF files of all reports, except for the audit opinion on the financial statements, which is PDF only).

Attachment B

(Provide responses in the format below when submitting proposal to be considered)

Proposal Format

Jefferson County RFP for Auditing Services

The following details need to be provided in all submitted proposals to be considered for this service:

1. TITLE PAGE

Title page showing the request for proposals subject; the firm's name, address, phone number, fax number, website URL for your firm and any other firm or firms that you would team with, together with the name, address, phone, fax and e-mail for the person who should be contacted in regard to this RFP. If you propose to team with another firm, please provide the same information requested in this Statement for that firm.

2. TRANSMITTAL LETTER

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that 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.

3. FIRM QUALIFICATIONS AND EXPERIENCE

A firm resume describing the firm's experience with auditing Wisconsin governments. The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

4. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Wisconsin. Provide information on the government auditing experience of each person, including information on relevant continuing professional education and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

The proposer should identify the extent to which staff to be assigned to the audit reflect Jefferson County's commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists 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 Jefferson County. However, in either case, Jefferson County retains the right to approve or reject replacements.

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

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

The firm should provide an affirmative statement that is independent of Jefferson County as defined by generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards*.

The firm also should provide an affirmative statement that it is independent of all of the component units of Jefferson County as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving Jefferson County or any of its agencies, component units or primary government for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

6. LICENSE TO PRACTICE IN WISCONSIN

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Wisconsin.

7. PRIOR ENGAGEMENTS WITH JEFFERSON COUNTY

List separately all engagements within the last five years, ranked on the basis of total staff hours, for Jefferson County by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

8. SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

9. SPECIFIC AUDIT APPROACH

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Attachment A of this request for proposal. In developing the work plan, reference should be made to such sources of information as Jefferson County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of Jefferson County's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance
- i. Approach to be taken in determining departmental visits

10. IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from Jefferson County.

11. REPORT FORMAT

The proposal should include sample formats for required reports.

Attachment C

(This attachment is provided for your information only. There is no need to sign or mail it back.)

Proposal Scoring

Jefferson County RFP for Auditing Services

Responses to this RFP will be evaluated according to the following by a scoring team.

1. PROPOSAL EVALUATION PROCESS

The following steps will be observed in the evaluation of vendor proposals:

- a. Jefferson County will establish a proposal scoring team;
- b. The proposal scoring team will review all proposals received and score the proposals in accordance with the predefined scoring methodology;
- c. Composite scores will be developed summarizing the individual scoring efforts of each proposal scoring team member;
- d. Vendors will be ranked by composite score
- e. In order for proposals to be evaluated the following items are mandatory:
 - The audit firm is independent and licensed to practice in Wisconsin.
 - The firm has no conflict of interest with regard to any other work performed by the firm for Jefferson County.
 - The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
 - The firm submits a copy of its last external quality control review report and management letter stating the firm has a record of quality audit work.
- f. Any proposal whose price is over-budget may not be scored or considered.

2. PROPOSAL SCORING METHODOLOGY

The following is a summary of the proposal evaluation factors and the point value assigned to each. These factors will be used in the evaluation of the individual vendor proposals. Points will be awarded on the basis of the following factors:

Specifications	Points
1. Quality and completeness of proposal	20
2. Qualifications of staff assigned to provide service	20
3. Audit approach	40
4. Cost	20
Total	100

3. EVALUATION FACTORS

The evaluation factors to be used in proposal scoring are described below:

- a. Quality and completeness of proposal: Proposals will be evaluated on how well the proposal is laid out in accordance with the RFP Requirements.
- b. Qualifications of staff assigned to provide service: The firm's past experience and performance on comparable government engagements, the quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation, experience with Wisconsin Counties, and experience with Single Audit.
- c. Audit Approach: The single most important consideration to Jefferson County is a commitment to the timeliness and accuracy of the audit and related reports. Proposals will be evaluated on submitted Audit Approach including of proposed staffing plan for various segments of the engagement, adequacy of sampling techniques and adequacy of analytical procedures.
- d. Cost: Scoring is based on a formula with the lowest price submitted that is divided by the price of each prospective vendor times the established point value times the weight factor percentage.

Attachment D

(Use of this form is required when submitting proposal)

Proposal Rate Sheet

Jefferson County RFP for Auditing Services

Vendor Information:

Company Name: _____

Contact Person: _____

Address: _____

City, State, ZIP: _____

Phone: _____ Email: _____

Total all-inclusive price for 2024: _____

Total all-inclusive price for 2025: _____

Total all-inclusive price for 2026: _____

Total all-inclusive price for optional year 2027: _____

Total all-inclusive price for optional year 2028: _____

Breakdown for the audit of the 2024 financial statements

Personnel	Hours	Standard Hourly Rate	Quoted Hourly Rate	Quoted Total
Partners				
Managers				
Supervisory staff				
Other (specify):				
Subtotal				
Federal Awards and State				
Financial Assistance Report				
Out of pocket expenses				
Meals/lodging				
Transportation				
Other (specify):				
Total all-inclusive price for 2024 audit				

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 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

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: _____
Address: _____
Telephone: _____
Contact person: _____
Email address: _____

Agency: _____
Address: _____
Telephone: _____
Contact person: _____
Email address: _____

Agency: _____
Address: _____
Telephone: _____
Contact person: _____
Email address: _____

Agency: _____
Address: _____
Telephone: _____
Contact person: _____
Email address: _____

Agency: _____
Address: _____
Telephone: _____
Contact person: _____
Email address: _____

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 : _____

Authorized Representative: _____
Signature

Authorized Representative: _____
Type or Print

Date: _____

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 _____

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 _____

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.

Attachment H

(This attachment is provided for your information only. There is no need to sign or mail it back.)

Proposal Appeals Process

Jefferson County RFP for Auditing Services

To: Vendors
RE: Jefferson County Appeals Process

An appeal refers to a written request from a vendor for reconsideration of vendor selection on a RFB, RFQ or RFP.

Appeals may be submitted for the following purchases:

1. The item is a public work project bid under Section 55.52 (29) and 66.29 of the Wisconsin Statutes, or
2. The item price is \$5,000 or more or the total order is \$10,000 or more, and
3. Vendor selection was based on factual errors, or
4. The lowest price vendor was not selected, or
5. Failure by the County or its agents to adhere to the County's policies and procedures or other legal requirements.

Appeals shall be submitted in writing and should specify the factual error or policy, procedure or other legal requirement which has been violated. Vendor appeals are to be submitted to the County Administrator within 72 hours of receipt of rejection letter. Appeals not containing the necessary information or not filed on a timely basis shall be rejected by the County Administrator.

Submit to: Jefferson County Administration
311 S. Center Ave.
Jefferson, WI. 53549

Attachment I

*(Potential vendors are required to meet the following insurance requirements in order to be awarded a contract.
There is no need to sign or mail it back.)*

Contract Insurance Requirements

Jefferson County RFP for Auditing Services

Hold Harmless

Vendor hereby agrees to release, indemnify, defend and hold harmless Jefferson County, their officials, officers, employees and agents from and against all judgments, damages, penalties, losses, costs, claims, expenses, suits, demands, debts, actions and/or causes of action of any type or nature whatsoever, including actual and reasonable attorney fees, which may be sustained or to which they may be exposed, directly or indirectly, by reason of personal injury, death, property damage, or other liability, alleged or proven, resulting from or arising out of the performance under this agreement by vendor, its officers, officials, employees, agent or assigns. Jefferson County does not waive, and specifically reserves, its right to assert any and all affirmative defenses and limitations of liability as specifically set forth in Wisconsin Statutes, Chapter 893 and related statutes.

Insurance Requirements

Vendor, Contractor, Tenant, Provider, Organization or other (will be referred as Outside Contractor) shall provide and maintain at its own expense during the term of their agreement, the following insurance policies covering its operations hereunder are minimum requirements. Such insurance shall be provided on a primary basis by insurer(s) financially solvent and authorized to conduct business in the State of Wisconsin.

The Outside Contractor shall not commence work under this contract until all insurance required under this paragraph is obtained and such insurance has been approved by a County representative, nor shall any Outside Contractor allow subcontractors to commence work on their subcontract until all similar insurance requirements have been obtained and approved by a County representative. Notwithstanding any provisions of this section, and for purposes of this agreement, contractor acknowledges that its potential liability is not limited to the amounts of insurance coverage it maintains or to the limits required herein.

- (1) Worker's Compensation Insurance and Employers Liability.**
State Statutory workers' compensation Limits
Employer Liability, \$500,000 each accident.
- (2) Comprehensive General Liability (Occurrence Form).**

 - Products and Completed Operations
 - Personal Injury and Advertising Liability
 - Independent Contractors/Protective

Limits of Insurance	\$1,000,000 per occurrence
	\$1,000,000 aggregate
- (3) Business Automobile Liability.** Business Automobile Liability covering all owned, hired, and non-owned vehicles.

Limits of Insurance	\$1,000,000 per occurrence for bodily injury and property damage.
---------------------	---
- (4) Excess/Umbrella Liability.**

Limit of Insurance	\$1,000,000 per occurrence
--------------------	----------------------------

Additional Insured

The Outside Contractor agrees that all liability coverage policies other than professional liability shall name Jefferson County as additional insured's with respect to: liability arising out of activities performed by or on behalf of the vendor/contractor: products and completed operations of vendor/contractor; premises owned, occupied or used by vendor; or automobiles owned, leased, hired or borrowed by vendor. The coverage shall contain no special limitations on the scope of protection to the County.

Adjustments to Insurance Coverage

The limits of liability as set forth herein shall be periodically reviewed and adjustments made so as to provide insurance coverage in keeping with increases in the Consumer Price Index and what is deemed to be prudent and reasonable by the County or its representatives. In the event that the County determines that the limits need to be adjusted at some time after the initial term of the contract, the County shall give notice to the contractor in writing of the new limits and the Contractor shall make such adjustments to its insurance coverage within 60 day of such notice.

Subcontractor

Subcontractors of the Outside Contractor shall also be in compliance with these requirements, including but not limited to, the submittal of a Certificate of Insurance that meet the same requirement outlined for the Outside Contractor.

Waiver of Subrogation

Insurers shall waive all subrogation rights against Jefferson County on all policies required under this requirement.

Cancellation Notice

Jefferson County will be given 30 days' notice in advance of cancellation, non-renewal, or material change in coverage.

Proof of Insurance

A valid Certificate of Insurance shall be issued to "Jefferson County" prior to commencement of work and meeting the requirements listed to avoid any interruption of normal business services and transactions. Certificates must bear the signature of the insurer's authorized representative.

The insurance certificate must be issued by companies licensed to do business in the State of Wisconsin or signed by an agent by the State of Wisconsin.

The certificates of insurance shall include a provision prohibiting cancellation of said policies except upon 30 days prior written notice to the County.

The certificates of insurance shall include reference to the **RFP number** in the description section of the certificate and listing **Jefferson County** as the additional insured.

The certificate of insurance will be delivered to Jefferson County prior to the execution of the contract.

Jefferson County
Finance Department
311 S Center Ave-Room C2045
Jefferson, WI 53549

Special considerations will be given if the required amounts cannot be met. This will only take place after an insurance waiver form is completed.

**** Jefferson County shall be named as an additional insured with respects to liability coverage's other than professional liability and will be given 30 days' notice in advance of cancellation, non-renewal, or material change in coverage. A certificate of insurance evidencing such coverage's shall be placed on file with the County prior to commencement of work under this contract. ****