

# **Grant County, Wisconsin Request for Proposals (RFP) Professional Audit Services**

## **Description**

Grant County, Wisconsin (the County) is requesting proposals from qualified firms of certified public accountants (the Auditor) to perform the audits of the County's general purpose financial statements and single audit and of Orchard Manor Nursing Home, for the calendar years of 2018, 2019, 2020, 2021, and 2022. These audits are to be performed in accordance with the requirements of, including any subsequent amendments to:

- Generally accepted auditing standards
- Government Auditing Standards, as issued by the Comptroller of the United States
- Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- State Single Audit Guidelines as published by the Wisconsin Department of Administration
- Wisconsin Administrative Rule – Tax 16
- Any other requirements of the State of Wisconsin, United States government, or Governmental Accounting Standards Board

The objective of the audits is the expression of an opinion as to whether the County's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the additional information provided when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act, as amended, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Guidelines issued by the State of Wisconsin.

## **Scope of Service**

- Preparation and production of the Audited Financial Statements, Management Letter, and Single Audit report, the preparation of all financial statements, notes thereto, supporting schedules, exhibits, and required supplementary information. This includes budgetary comparison schedules and combining fund schedules.
- Schedules of Detail of Revenue and Detail of Expenses for Orchard Manor Nursing Home shall be included in the supplementary information in lieu of a separate audit report

- Review of the Schedule of Expenditures of Federal and State Awards.
- Preparation and submission of the Single Audit Report
- Preparation of report to Wisconsin Department of Revenue on results of audit of Financial Report Form A as required under State of Wisconsin Administration Rule, Tax 16 by July 31. The county will prepare and file Form A.
- County Audited Financial Statements (draft) to be completed by July 15
- Nineteen (19) copies of the Audited Annual Financial Statement, Federal Awards and State Financial Assistance Report, and Management Letter by July 31.
- Nineteen (19) copies of the Single Audit Report by August 31. This includes the report on internal control related to the financial statements, report on compliance with major program requirements, and schedules of federal and state awards.
- Attendance at the following meetings to discuss the audit reports:
  - Executive Committee
  - Grant County Board of Supervisors, if requested
  - Orchard Manor Committee, if requested
- Electronic (searchable .pdf) copies of all reports
- General advisement on matters relating to financing, accounting, budgeting throughout the year (include in cost).
- The auditor will be required to make working papers available, upon request, to the following parties
  - Grant County
  - All cognizant agencies
  - The U.S General Accounting Office
  - Parties designated by the federal or state government or by the county
  - Successor auditors
- The auditor will be required to make an immediate, written report of all irregularities and/or illegal acts, of which they become aware to the following parties:
  - the County Finance Director
  - Any grantor requiring such reporting
- In the event Grant County prepares one or more official statements in connection with the sale of debt securities which may contain the general purpose financial statements and the auditor's report thereon, the auditor shall be required, if requested by the County, to provide consent to use the general purpose financial statements in the financing document.

**Timeline**

October 22, 2018	Sealed proposals due by 12:00 p.m.
November 9, 2018	Award of contract

**Point of Contact**

The Grant County Finance Department issues this RFP for Grant County. The Grant County Finance Director is the point of contact for Grant County during this RFP process:

Nancy Scott  
 Finance Director/County Auditor  
 111 S. Jefferson St.

Phone: (608) 723-1733  
 Email: [nscott@co.grant.wi.gov](mailto:nscott@co.grant.wi.gov)  
 Fax: (608) 723-4048

PO Box 529  
Lancaster, WI 53813

Potential respondents are expected to raise any questions, exceptions, or additions they have concerning the RFP document prior to the submission of the proposal. RFP questions may be submitted via fax, email, or mail. All questions submitted either by fax or mail must be marked "Questions for Audit Services RFP".

If a potential respondent discovers a significant ambiguity, error, conflict, discrepancy, omission or other deficiency in the RFP, the vendor should immediately notify the above of such and request modifications or clarification of the RFP document. Any such notification must be in writing.

Any clarifications or corrections to the RFP will be made to all vendors to whom this RFP was directly submitted, and any additional respondents who request them in writing.

### **Proposal Format and Specifications**

Each proposal shall be in writing and contain the following information and shall be arranged in the order shown below. Grant County will require five (5) copies of the proposal. A respondent who submits a proposal that does not address each of the sections described below may be disqualified from consideration.

1. Transmittal letter: Letter introducing vendor and describing ownership as well as pertinent information such as address, phone, and fax numbers and primary contact information. An authorized agent of the firm must sign the letter.
2. Description of the firm: History, size, and expertise in the field.
3. Submit resumes for all individuals who will perform the work on this project including the nature and extent of previous work in similar projects. Identify the manager of this project.
4. List at least three (3) references of other clients, preferably counties, for whom the respondent has performed like services, including name, address, contact person and telephone number and general scope of services provided.
5. Describe the basic services to be provided and a timeline and date of completion.
6. List and describe any controversies and lawsuits in which your firm is or has been involved during the past five years.
7. Describe any area of expertise which you believe uniquely qualifies your firm for this project.
8. Provide a detailed and all-inclusive cost proposal for the services described in the Description and Scope of Services sections of this RFP. This proposal shall delineate each component of the project and include travel, supplies, and administrative costs in the total. Include a "not to exceed" amount for all services. Costs for the County and Orchard Manor audits shall be stated separately.

**Proposals must be submitted by the due date to the Finance Director in a sealed envelope/package and labeled "Professional Audit Services."**

Grant County will not reimburse for costs associated with submitting proposals or attendance at respondent interviews.

To the extent permitted by law, it is the intention of Grant County to withhold the contents of the proposals from public view until such times as competitive or bargaining reasons no longer require non-disclosure in the opinion of the County. At that time, all proposals will be available for review in accordance with Wisconsin Open Records Law.

**Selection Criteria**

Grant County will consider the following in making its selection:

- Background/expertise and qualifications
- Organization capability to complete the service in a timely manner
- Scope of service proposed
- References
- Cost of proposal

Grant County reserves the right to reject any and all proposals in its sole discretion, and to negotiate the terms of the contract, including the contract amount, with the selected respondent(s) prior to entering into a contract. If none of the proposals are deemed acceptable, Grant County reserves the right to seek additional proposals after the proposal date. The successful respondent will be required to comply with all Equal Opportunity laws and regulations as well as all other federal, state, and local regulations.

**Payment**

Grant County will pay for the services rendered by the auditor according to a schedule agreed upon and specified in the service contract or engagement letter. Payment will be made from invoices according to the county's normal approval and payment procedure. Invoices for the county audit shall be mailed directly to:

Grant County Finance Department  
PO Box 529  
Lancaster, WI 53813

Invoices for the Orchard Manor Nursing Home audit shall be mailed to:

Orchard Manor  
8800 Hwy 61  
Lancaster, WI 53813

**Background Information**

Grant County is located in southwest Wisconsin, covers approximately 1,169 square miles and has an estimated population of 51,999.

The County employs approximately 550 employees, including full-time, part-time, limited-term, and seasonal. County operations include a 150-bed skilled nursing facility, a highway

department, a law enforcement agency, a state circuit court system with two branches, a health department, a social services department, an aging and disability resource center, and other government related functions.

In 2017, the County issued:

- 10,944 vendor checks
- 13,073 payroll direct deposits
- 690 W2's

The County has a 2018 levy of \$11,774,843 and budgeted expenditures of \$63,374,462 including which includes construction costs to replace an aging jail and office space. Excluding construction costs, the 2018 expenditure budget is approximately \$46 million.

The County uses Springbrook software for financial accounting, payroll, and general fixed assets. Orchard Manor has a parallel financial system and the Highway Department uses a separate costing program.

The County has one component unit, Unified Community Services of Grant and Iowa Counties (UCS). The audit of UCS is not part of this request for proposals and is performed by other auditors.

Grant County is responsible for development and filing Form A with the Wisconsin Department of Revenue.

The Grant County 2017 audited Financial Statement and other pertinent financial information is available upon written request to the point of contact listed above.

Additional information about Grant County is available at the County's website at [www.co.grant.wi.gov](http://www.co.grant.wi.gov).