

Menominee County and Town of Menominee Wisconsin



Request for Proposals (RFP) For Audit Services

RFP 2022-03

October 6, 2022

CONTACT INFORMATION	
Finance Director	Kourtney Erickson
E-mail	Kerickson@co.menominee.wi.us
Website	www.co.menominee.wi.us
Mailing Address	P.O. Box 279 W3269 Courthouse Lane Keshena, WI 54135

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.	
Proposals Due:	Thursday, October 20, 2022 @ 1:00 p.m. CST
Proposal Opening:	Thursday, October 20, 2022 @ 1:10 p.m. CST
Notice of Interviews:	Friday, October 21, 2015
Interviews, if required:	Tuesday, October 25, 2022
Contract awarded by County and Town	Thursday, November 17, 2022 (tentative)
Contract Start and Term:	November 17, 2022 – 5 Year Term

**Menominee County and Town of Menominee
Request for Proposals: Audit Services
RFP No. 2022-03**

SOLICITATION NOTICE

Menominee County and the Town of Menominee are requesting proposals from qualified public accounting firms to provide efficient and cost effective audit services as further described in RFP 2022-03. Copies of RFP 2022-03 may be obtained from the Finance Director, P.O. Box 279, Keshena, WI 54135, or by calling Kourtney Erickson at 715-799-3314.

Qualified public accounting firms interested in submitting a proposal shall provide one original and one complete copy of the bid on a flash drive in a sealed mailing container or envelope which is plainly marked on the outside with the name of the company, address, and the following notation: "Sealed Proposal for Audit Services". The sealed proposal shall be mailed or delivered to:

Menominee County/Town
Attn: Kourtney Erickson, Finance Director
P.O. Box 279
W3269 Courthouse Lane
Keshena, WI 54135

Sealed proposals must be received at the Office of the Finance Director no later than:

Thursday, October 20, 2022 at 1:00 p.m. CST

Any proposal received after this deadline will be rejected and will not be opened or considered for award. Proposals will not be received in any other office or department but that of the Finance Director. Any proposals sent via facsimile or e-mail will not be accepted. All proposals submitted shall become the property of Menominee County upon submission and shall be made a permanent part of the County and Town's records.

Proposals will be publicly opened and read on Thursday, October 20, 2022 at 1:10 p.m. CST at the Menominee County Courthouse Boardroom. The main purpose of the proposal opening is to reveal the name(s) of the firms and bid amounts; it is not to serve as a forum for determining the successful bidder. No responsibility will be attached to any person for premature opening of a proposal that is not properly identified on the outside of the submittal envelope or mailing container.



Jeremy C. Weso, Administrative Coordinator
Menominee County, Wisconsin

06 Oct 2022
Date

**Menominee County and Town of Menominee
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1. About Menominee County and the Town of Menominee

- 1.01 Menominee County is Wisconsin's 72nd County and is located approximately 45 miles northwest of Green Bay. The County is unique because it shares coterminous boundaries with the one Township of Menominee as well as the Menominee Indian Reservation. The County borders three other counties: Langlade, Oconto, and Shawano. There are four main communities within the County: two main villages of Keshena and Neopit, a smaller village named Zoar, and a more scattered community called South Branch.
- 1.02 The County is approximately 234,355 acres, or 360 square miles, and contains roughly 223,500 acres of heavily forested lands, representing the largest single tract of virgin timberland in the State of Wisconsin. The elevation of Keshena is 829 feet above sea level. There are four rivers flowing through the County: the Evergreen, the Oconto, the Red, and the Wolf. The Legend Lake area of Menominee County is a spring-fed lake over six miles long, with 47 1/2 miles of shoreline. Legend Lake acts as a main recreational area, and is heavily developed with both seasonal and permanent residences.
- 1.03 The County and the Town is governed by the same seven member board. Both the County Board of Supervisors and the Town Board exercise the authority granted to them by Chapters 59 and 60 of Wisconsin Statutes, respectively. The seat of County and Town government is located in Keshena.
- 1.04 Menominee County and/or the Town of Menominee are both body corporates and can sue and be sued in Wisconsin Circuit Court. Neither the County nor the Town should be confused with the Menominee Indian Tribe of Wisconsin, which is a federally recognized Indian Tribe as provided for by federal Treaty and the Menominee Restoration Act. As such, any concerns an audit firm might have about sovereign immunity, choice of law, and venue are not at issue.
- 1.05 Summary of relevant Menominee County and Town financials:
 - A. In FY2021, the County has an annual operating and capital budget of \$11,154,090, and the Town has an annual operating and capital budget of \$1,714,044;
 - B. The County's financial statements consist of the following funds: General, Human Services, Highway, Land Info, Extension, Vets, 911, Debt Service, MAG, Capital Projects;
 - C. The County receives a State Management Assistance Grant of \$563,200; and
 - D. The Town's financial statements consist of the following funds: General, Fire, Fireworks, Debt Service, Capital Projects;
- 1.06 Copies of the most recent audit for the County and the Town will be provided upon request to interested firms.

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2. Purpose of this Request for Proposals (RFP)

Menominee County and Town is requesting proposals from qualified public accounting firms to provide efficient and cost effective audit services as further described herein.

3. Definitions. As used in this RFP, the following words and terms shall have the following meanings:

3.01 "Bid" or "Proposal" means any offer made by a qualified firm of certified public accountants in response to this RFP.

3.02 "Board" means the seven-member County and Town Board of Supervisors.

3.03 "Firm" means an interested and qualified firm of certified public accountants submitting a proposal in response to this RFP.

3.04 "MC&T" means Menominee County and Town of Menominee.

3.05 "P&F Committee" or "Committee" means the three-member Personnel and Finance Committee for the County and Town Board.

4. Submission of Proposals

4.01 Qualified audit firms interested in submitting a proposal shall provide one original and one complete copy of the bid in a sealed mailing container or envelope which is plainly marked on the outside with the name of the company, address, and the following notation: "Sealed Proposal for Audit Services". The sealed proposal shall be mailed or delivered to:

Menominee County/Town

Attn: Kourtney Erickson, Finance Director

P.O. Box 279

W3269 Courthouse Lane

Keshena, WI 54135

4.02 Sealed proposals must be received at the office of the Finance Director no later than:

Thursday, October 20, 2022 at 1:00 p.m. CST

4.03 Any proposal received after this deadline will be rejected and will not be opened or considered for award.

4.04 Proposals will not be received in any other office or department but that of the Menominee County Finance Director, and bids sent via facsimile or e-mail will not be accepted.

4.05 All proposals submitted shall become the property of MC&T upon submission and shall be made a permanent part of MC&T records.

5. Pre-Proposal Conference. A pre-proposal conference is not scheduled.

6. Comments or Questions Regarding this RFP. MC&T will accept comments and questions regarding this RFP until 12:00 p.m. on Friday, October 14, 2022. Answers to those comments or questions will be responded to by 2:00 p.m. on Monday, October 17,

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2022, and posted to the County's website (www.co.menominee.wi.us under the "News and Events" link).

7. Proposal Opening

7.01 Proposals will be publicly opened and read on Thursday, October 20, 2022 at 1:10 p.m. CST at the Menominee County Courthouse Boardroom.

7.02 The main purpose of the proposal opening is to reveal the name(s) of the firm and their bids; it is not to serve as a forum for determining the successful bidder. Firms need not be present or represented during the proposal opening.

7.03 No responsibility will be attached to any person for premature opening of a proposal that is not properly identified on the outside of the submittal envelope or mailing container.

8. Amendments to the RFP

If it becomes necessary to clarify or revise any part of this RFP, amendments will be sent via e-mail to interested firms and posted on the County's website.

9. Amendment to or Withdrawal of Proposal

9.01 A firm may amend its proposal only by submitting a later dated proposal that specifically states that it is amending an earlier proposal. No proposal may be amended after the proposal opening date.

9.02 A firm may only withdraw its proposal by submitting a written and signed request to the Finance Director prior to the date and time scheduled for opening of proposals.

10. Proposal Screening

All proposals will be reviewed by a four-member review team consisting of the Finance Director, Administrative Coordinator, and two other designees. Proposals that are deemed incomplete or non-conforming with this RFP and any amendments thereto, if applicable, will be screened out by the review team. The top two proposals deemed most efficient and cost effective by the review team will be selected for an interview by the Committee.

11. Interview and Selection Recommendation

11.01 The Committee will receive copies of all proposals and evaluation data of the review team. The Committee may accept the recommendation of the review team to interview only its top two selections, or it may decide to interview additional firms as it deems appropriate.

11.02 Interviews will be scheduled for up to one hour each. Firms may conduct presentations and bring any personnel and resources they deem necessary, but they should leave sufficient time for the Committee to ask questions about their specific proposals.

11.03 Interviews are tentatively scheduled for Tuesday, October 25, 2022 at 5:00 p.m. CST. Notice of interviews will be sent out by Friday, October 21, 2022.

11.04 The following 100-point system shall be used as guide by the Committee members in their evaluation of proposals and interviews:

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#	Category/Description	Points
1.	Interview – Strength of the interview, presentations, etc.	15
2.	Cover Letter and Company Profile	15
3.	Firm’s References and Employee Qualifications	15
4.	Consulting Services (standard and extra)	15
5.	Fees/Costs	35
6.	Adherence to Instructions/Organization of Proposal	5
Total Points:		100

11.05 Upon the selection of the finalist, the Committee shall attempt to negotiate and reach a final agreement with the firm. If the MC&T, for any reason, is unable to reach a final agreement with the finalist, the MC&T reserves the right to reject such finalist and negotiate a final agreement with the firm that has the next most viable proposal. The MC&T may also elect to reject all bids and re-issue an RFP.

11.06 The Committee may request the four-member review team to perform the evaluation specified in 11.04 above and forward its evaluation scores and recommendation to the Committee, and/or the Committee may waive the requirement to conduct an interview.

12. Award

12.01 Once the selection has been made by the Committee and the terms and conditions of the contract have been negotiated, the Committee shall provide its selection recommendation to the Board for concurrence.

12.02 If the Board rejects the Committee’s recommendation, a new RFP shall be issued.

12.03 Award by the Board is tentatively scheduled to take place on Thursday, November 17, 2022.

13. Term

13.01 Term. The contract will be for a period of three (5) years, for fiscal years ending 2022, 2023, 2024, 2025 and 2026 starting on or about November 17, 2022. The service contract shall contain a renewal clause that may, by mutual consent, be used to extend the contract for up to an additional two (2) year period under the same terms and conditions (maximum term 7 years for audit services).

13.02 Cancellation. The service contract shall provide that MC&T reserves the right to cancel any agreement at any time upon ninety (90) days prior written notice of its intent to terminate any agreement. The designated firm shall provide MC&T at least one hundred eighty (180) days prior written notice of its intent to terminate any agreement.

14. General Terms and Conditions

14.01 MC&T reserves the right to accept or reject any or all bids or portions thereof without stated cause.

14.02 MC&T reserves the right to re-issue this RFP.

14.03 MC&T reserves the right to obtain clarification of any point in a firm’s bid or obtain additional information.

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- 14.04 MC&T is not bound to accept the proposal with the lowest cost, but may accept the bid that demonstrates the best ability to meet the needs of the MC&T.
- 14.05 MC&T reserves the right to waive any formalities, defects, or irregularities in any bid, proposal, response, and/or submittal where the acceptance, rejection, or waiving of such is in the best interests of the MC&T.
- 14.06 The MC&T reserves the right to disqualify any proposal, before or after opening, upon evidence of collusion, intent to defraud, or any other illegal practice on the part of the firm.
- 14.07 To the maximum extent possible, MC&T will attempt to adhere to the timelines described in this RFP; however, MC&T reserves the right to eliminate the interviews, change the date of the interviews, and/or to change the date of approval of the contract by the Board by up to one month.
- 14.08 The firm agrees to the fullest extent permitted by law, to indemnify, defend and hold harmless, the MC&T, its agents, officers and employees, from and against all loss or expense including costs and attorney fees by reason of liability for damages including suits at law or in equity, caused by any wrongful, intentional, or negligent act or omission of the firm, or its (their) agents and/or subcontractors which may arise out of or may be connected with activities covered by this contract.
- 14.09 The selected firm shall not subcontract or assign any interest in the contract and shall not transfer any interest in the same without prior written consent of the MC&T.
- 14.10 No reports, information, or data given to or prepared by the firm under contract shall be made available to any individual or organization by the firm without the prior approval of the MC&T.
- 14.11 Should the selected firm merge or be purchased by another individual or firm, contract continuation would be at the MC&T's option.
- 14.12 MC&T is not responsible for any direct or indirect costs incurred by the firm in the preparation of its proposal.
- 14.13 MC&T is exempt from sales tax and certain other use taxes. Any charges for taxes for which the MC&T is exempt will be deducted from invoices before payment is made.
- 14.14 The successful firm agrees not to refuse to hire, discharge, promote, demote, or to otherwise discriminate in matters of compensation against any person otherwise qualified solely because of race, creed, sex, national origin, ancestry or physical handicap.
- 14.15 All applicable State of Wisconsin and federal laws, ordinances, licenses and regulations of Menominee County having jurisdiction shall apply to the award throughout as the case may be, and are incorporated herein by reference.
- 14.16 MC&T is committed to upholding the highest ethical standards in all of its business practices. This standard recognizes the need to avoid even the perception of improper gifts or favors to employees or elected officials. Therefore, we ask all firms to abide by our "No Gift" standard. The "No Gift" standard also applies to all

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offers of discounts or free items at any place of business targeted towards a MC&T employee and not available to the general public, regardless of the value.

- 14.17 Once this RFP is issued up until an award is made, firms interested in placing a proposal are prohibited from communicating with any MC&T personnel or elected MC&T officials on any aspect of the RFP or need of the MC&T with respect to the audit services to be acquired under this RFP, unless such communication is authorized by this RFP. Similarly, MC&T personnel are prohibited from communicating with any potential firms on any aspect of this RFP or the audit services needed by MC&T.
- 14.18 The firm certifies that the bid submitted by the firm is done so without any previous understanding, agreement or connection with any person, firm, or corporation making a proposal for the same contract, without prior knowledge of competitive prices, and it is, in all respects, fair, without outside control, collusion, fraud, or otherwise illegal action.
- 14.19 Proposals that include contractual terms and conditions that do not conform to the terms and conditions of this proposal may be rejected as non-responsive.
- 14.20 All proposal documents are subject to the Wisconsin Public Records Law.
- 14.21 Worker's Compensation and Employers' Liability Insurance. Firms shall maintain statutory worker's compensation benefits and employers' liability insurance with a limit of liability not less than \$100,000 each accident. Contractor shall require subcontractors not protected under its insurance to take out and maintain such insurance.
- 14.22 Commercial General Liability Insurance (Including Errors and Omissions). Firms shall maintain and have in effect commercial general liability insurance, including errors and omissions. The Policy shall be written to provide coverage for, but not limited to, the following: (1) premises and operations, (2) products and completed operations, (3) personal injury, and (4) blanket contractual coverage. Errors and omissions shall not be excluded or a separate policy covering such exposure shall be maintained. Limits of Liability not less than: \$1,000,000 each occurrence and aggregate. The County of Menominee and the Town of Menominee shall be named as additional insured and so stated on the Certificate of Insurance.
- 14.23 Umbrella Liability Insurance. The financial institution shall maintain and have in effect umbrella liability insurance. Coverage shall be in excess of employers' liability, commercial general liability and automobile liability insurance required above; limits of liability not less than \$1,000,000.00 each occurrence. Failure to submit an insurance certificate, as required, can make the contract voidable at MC&T's discretion. Additionally, the Contractor shall not allow any subcontractor to commence work until the aforementioned documents, where applicable, have been obtained from the subcontractor and approved by MC&T.

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15. Specific Proposal Requirements; Scope of Services. Each proposal shall comply with and include the following (preferably in this order) in their proposals:

15.01 Cover Letter

- A. The cover letter shall include a statement that it has thoroughly reviewed this RFP and fully accepts the terms and conditions outlined in the RFP.
- B. The cover letter shall include a statement acknowledging that it agrees to hold open the proposal for a period of ninety (90) days.
- C. The cover letter may include such other information as the firm deems necessary and appropriate.

15.02 Company Profile. The proposal shall include a company profile consisting of the following information:

- A. Overview
 - 1. Year organized;
 - 2. Number of clients;
 - 3. Type of clientele (defined by industry and size of portfolio);
 - 4. Number of staff;
 - 5. Number and location of offices;
 - 6. Discussion of any past or present litigation or regulatory actions against the firm.
- B. Qualifications of firm
 - 1. Qualifications of principals and professional staff (please specify those individuals who will be representing this account);
 - 2. Firm's customer service philosophy;
 - 3. Summary of firm's written code of conduct and ethics, and how it is enforced;
 - 4. Description of firm's dispute resolution and customer service/feedback process; and
 - 5. Proof of current standing as an eligible public audit firm.
- C. Relevant experience working with counties and municipalities
 - 1. Include a list of counties and municipalities the firm has done business with in the past five years; and
 - 2. Include five specific references that we may contact (clients most similar to the MC&T in scope and size that the firm has done business with for a minimum of three years), three of whom must be current clients.

15.03 Generally Accepted Audit Standards. MC&T requests audits to be in accordance with generally accepted auditing standards as included in the Statements on Auditing Standards, the Governmental Accountability Office (GAO) Governmental Auditing Standards, GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs, United States (US) Office of Management and Budget (OMB) Circulars A-133 and A-87, the Single Audit Act, as amended, and the State of Wisconsin Single Audit Guidelines.

15.04 Description of Basic Services. MC&T requests all firms provide a detailed description of the following basic services and fees:

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- A. Audit
 - 1. Separate audits of the County and Town financial statements;
 - 2. Audit of MC&T internal financial controls;
 - 3. Review the Schedule of Expenditures of Federal and State awards; and
 - 4. Express an opinion whether the financial statements of both the County and Town are fairly presented in conformity with generally accepted accounting principles.
- B. Reporting
 - 1. Preparation and production of separate Comprehensive Annual Financial Reports for both the County and Town including the audited financial statements, notes thereto, management letter, supporting schedules, exhibits, and required supplementary information;
 - 2. Preparation and Production of Separate reports on the County and Town’s compliance with all laws and regulations regarding financial statements and internal controls as required for the Single Audit;
 - 3. Preparation and submission of separate Single Audit Reports for both County and Town;
 - 4. Preparation of a Financial Report Form for the Wisconsin Department of Revenue for both the County and Town;
 - 5. Provide at least one electronic copy and twenty-five (25) paper copies of all documents to be submitted;
 - 6. Present, in person, to the MC&T Board of Directors, the report and discuss the findings resulting from the audit.
- C. Audit Timeline
 - 1. State Financial Report Form May 1
 - 2. Annual Financial Report for Municipalities May 1
 - 3. Financial Statements July 1
 - 4. Report on Internal Control July 1
 - 5. Management Letter July 1
 - 6. Single Audit Reports September 30
- D. Miscellaneous. A description of other basic services provided by the firm.

15.05 Enhanced or Additional Services. In addition to the basic audit services, MC&T asks interested firms to provide consultation services on an hourly basis at a fixed hourly rate. Such services may include, but are not limited to, training and advisory services on any material errors, irregularities or illegal acts that may exist and/or come to the attention of the MC&T or firm.

15.06 Compensation and Payment

- A. Using the attached Cost Proposal Form/Checklist, the firm shall include its annual cost for the services required under Sec. 15.04 above for years 1, 2 and 3.
- B. Using the attached Cost Proposal Form/Checklist, the firm shall include its annual costs for the services available under Sec. 15.05 above for years 1, 2 and 3.
- C. The selected firm will submit itemized invoices on a periodic basis in accordance with a written schedule included with the bid proposal.

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- D. MC&T shall not be responsible for the firm's costs that exceed the price identified in the Cost Proposal Form/Checklist. MC&T shall not be responsible for any work performed by the firm that was not previously authorized by MC&T in writing.
 - E. Fees for any new services that were not detailed in the Cost Proposal Form/Checklist must be agreed to in writing between the MC&T and the firm prior to initiation of such fees and services.
 - F. Payment will be made by MC&T within thirty (30) calendar days of receipt and acceptance of the selected firm's itemized invoice.
 - G. If the parties should agree to extend the term of the contract for up to an additional two years, the contract price will be negotiated at or before that time.
 - H. All firms submitting proposals agree to hold firm on pricing for a period of ninety (90) days.
- 15.07 Implementation Plan. All firms shall outline their plan for implementation should they be chosen to provide the services requested in this RFP. Costs associated with the MC&T's transition, if not furnished at the firm's own expense, should be itemized.
- 15.08 Proof of Insurance. Firms submitting proposals must provide proof of insurance.
- 15.09 Notes on Exceptions/Exclusions. Firms that do not provide one or more services described above are expected to note such on the Cost Proposal Form. A separate statement should be included that describe alternatives to the service, if applicable.
- 15.10 Cost Proposal Form. Firms shall complete and submit the attached Cost Proposal Form. For the sake of convenience, financial institutions can create their own Cost Proposal Form provided that it contains ALL of the elements reflected on the Cost Proposal Form.
- 15.11 Attachments. Firms shall include as an exhibit in its proposal copies of all key agreements it requires for services it's capable of providing, along with a basic explanation of each agreement.

16. Cost Proposal Form

Cost Proposal Form/Checklist								
Proposal Elements	Check (X) One		Fees/Costs					See Note No.
	Provided/Compliant	Not Provided/Non-Compliant	Year 1	Year 2	Year 3	Year 4	Year 5	
14.01 Cover Letter								
14.02 Company Profile								
A. Overview								
B. Qualifications of Firm								
C. Relevant Experience								
14.03 Generally Accepted Audit Standards								
14.04 Description of Basic Services								
A. Audit								
B. Reporting								
C. Audit Timeline								
D. Miscellaneous								
14.05 Enhanced or Additional Services								
14.06 Compensation and Payment								
A. Annual Cost for Audit and Reporting								
B. Enhanced/Additional Service Costs								
1. Hourly consulting								
2. Other: _____								
3. Other: _____								
14.07 Implementation Plan								
14.08 Proof of Insurance								
14.10 Notes on Exceptions/Exclusions								
14.11 Attached Agreements								

I, the undersigned representative of _____, with offices located at

_____ certify that (a) I have read and understand the terms and conditions of this RFP; and (b) that the contents of this proposal are true and correct. I agree to hold firm on the pricing reflected in this proposal for a period of ninety (90) days.

Signature

Date

Printed Name

Title

Attach a separate sheet of paper if notes are added