

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

## **Description**

Iowa County, Wisconsin (the County) is requesting proposals from qualified firms of certified public accountants (the Auditor) to perform the audits (two separate audits) of the County's general purpose financial statements and single audit, and Cobb-Highland Recreation Commission (Blackhawk Lake Recreation Area), for the calendar years of 2024, 2025, and 2026. 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.
- Review of the Schedule of Expenditures of Federal and State Awards.
- Preparation and submission of the Single Audit Report

- The Contract will also include agreed upon procedures for additional in-depth procedures performed on a County department that is randomly selected by the County.
- Cobb-Highland Recreation Commission (Blackhawk Lake Recreation Area) audit report completed on or before September 1 with fifteen (15) copies of the report and a searchable pdf electronic copy of the report.
- County Audited Financial Statements (draft) to be completed by August 15.
- Five (5) copies of the Audited Annual Financial Statements and Management Letter by August 31.
- Five (5) copies of the Single Audit Report by September 30. 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
  - Iowa County Board of Supervisors, 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
  - Iowa 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
  - The County Administrator
  - Any grantor requiring such reporting
- In the event Iowa 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**

February 13, 2025	Sealed proposals due by 12:00 p.m. at the Courthouse
February 13, 2025	Review of RFP's
February 20, 2025	Award of contract

**Point of Contact**

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

Jamie Gould  
Finance Director  
222 North Iowa Street  
Dodgeville, WI 53533

Phone: (608) 935-0303  
Email: [Jamie.Gould@iowacounty.org](mailto:Jamie.Gould@iowacounty.org)  
Fax: (608) 935-3024

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. Iowa County will require two (2) 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, Cobb-Highland Recreation Commission, and agreed upon procedures for additional in-depth

procedures performed on a County department that is randomly selected by the County 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.”**

Iowa 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 Iowa 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**

Iowa 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

Iowa 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, Iowa 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**

Iowa 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:

Iowa County Finance Department  
222 North Iowa Street  
Dodgeville, WI 53533

**Background Information**

Iowa County is located in southwest Wisconsin, covers approximately 761 square miles and has an estimated population of 23,956.

The County employs approximately 230 employees, including full-time, part-time, limited-term, and seasonal. County operations include, a highway department, a law enforcement agency, a state circuit court system, a health department, a social services department including an aging and disability resource center, and other government related functions.

In 2024, the County issued approximately:

- 4,900 vendor checks
- 7,400 payroll direct deposits
- 10 payroll checks
- 275 W2's

The County has a 2024 levy (for the 2025 budget) of \$16,503,708 and budgeted expenditures of \$43,692,533.

The County uses Tyler Technology Enterprise ERP software for financial accounting, and payroll. The Highway Department uses a separate costing program from AvenuInsights.

The County has one component unit, Cobb-Highland Recreation Commission (Blackhawk Lake Recreation Area).

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

The Iowa County 2023 audited Financial Statement and other pertinent financial information is available upon written request to the point of contact listed above. The past audit reports and adopted budgets are on the County's website in the Finance department section.

Additional information about Iowa County is available at the County's website at [www.iowacounty.org](http://www.iowacounty.org).