

Jo Daviess County, Illinois



REQUEST FOR PROPOSALS PROFESSIONAL AUDIT SERVICES

Proposals Due: Proposals are due and must be received in the Jo Daviess County Administrator's Office, 330 North Bench Street, Galena, Illinois, 61036 no later than 3:30 p.m., Central Time, on Wednesday, September 21, 2016

JO DAVIESS COUNTY, ILLINOIS REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

Jo Daviess County, Illinois (the "County") is requesting proposals from qualified firms of certified public accountants to audit the financial records and financial processes of and to create the annual financial statements for the County for the fiscal years ending November 30, 2016, November 30, 2017 and November 30, 2018 with a possible option of two (2) additional years, for the fiscal years ending November 30, 2019 and November 30, 2020. These audits are to be performed in accordance with generally accepted auditing standards and the standards set forth for governmental financial audits.

Also required are: A separate audit of the Jo Daviess County Circuit Clerk's Office, as required by state statute 705 ILCS 105/27.8 and the Administrative Office of Illinois Courts and a separate audit of the Section 5311 Annual Financial Report and Schedule of Operating Revenues and Income and Operating Expenses Under Downstate Operating Assistance Grant (grant schedules) in accordance with and prescribed by Illinois Department of Transportation (IDOT). The year end for this audit is June 30th, which coincides with the State of Illinois fiscal year end. Please note: the audit for the FY2016 Section 5311 Annual Financial Report is not included in this RFP, only four years FY2017, FY2018, FY2019 and FY2020.

There is no expressed or implied obligation for Jo Daviess County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, proposals must be received in the Jo Daviess County Administrator's Office, 330 North Bench Street, Galena, Illinois, 61036 no later than 3:30 p.m., Central Time, on Wednesday, September 21, 2016.

RFP documents may be obtained by visiting the Jo Daviess County website at www.jodaviess.org/applications, emailing countyadministrator@jodaviess.org, or calling the County Administrator's Office at (815) 777-6557.

The County reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by a Review Committee consisting of staff, elected officials and County Board members. The County Board will make the final decision.

During the evaluation process, the County reserves the right, where it may serve its best interest, to request additional information or clarification from proposers, or to allow corrections for errors or omissions. At the discretion of the evaluators, firms submitting proposals may be requested to make oral presentations to the Review Committee as part of the evaluation process.

The County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

The selection of the audit firm will be based on our evaluation of the proposals submitted and, if we choose to do so, the results oral presentations from some or all of the firms submitting proposals. It is anticipated the selection of a firm will be completed by November 8, 2016. Following the notification of the selected firm, it is expected that a contract agreement will be executed between both parties as soon as practicably possible.

B. Term of the Engagement

A three (3) year contract is contemplated, with a County option of up to two (2) additional years. The engagement is subject to annual review by the County, the satisfactory negotiation of terms (including a price acceptable to both the County and the selected firm), the concurrence of the County Board and the annual availability of appropriations.

Cancellation of services for no cause by either party must be made in writing and received by certified mail prior to July 1 each year.

C. Subcontracting

Firms submitting proposals are expected to have sufficient resources and experience to perform all services with their own personnel. No subcontracting will be allowed without the express prior written consent of the County.

In the event of a merger of the audit firm with another firm or certified public accountants or the change of partners to the audit firm, this contract will be transferable to the successor firm with the approval of the County.

This retainer agreement shall not be assigned or transferred without the approval of the County.

D. RFP as Part of Contract

This RFP shall be incorporated into the contract for services.

II. NATURE OF SERVICES REQUIRED

A. General

Jo Daviess County is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending November 30, 2016, November 30, 2017, November 30, 2018, and upon review by the County Board Chairman, the Finance, Tax, & Budgets Committee, the County Administrator, the Circuit Clerk, the County Clerk, the County Treasurer, and concurrence of the County Board, up to two (2) additional County option years for the fiscal years ending November 30, 2019 and November 30, 2020. The last fiscal year requiring audit services under this request for proposals including the two (2) possible County option years will end November 30, 2020. These audits are to be performed in accordance with the provisions contained in the request for proposal.

B. Scope of Work to be Performed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the General Accounting Office (GAO) Government Auditing Standards (1994 as amended in 2007) issued by the Comptroller General of the United States, the provisions of the federal Single Audit Act of 1984 (as amended in 1996), and the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. For the Circuit Clerk's audit, provisions of state law and relevant audit guidelines shall be followed as under Public Act 90-350 State of Illinois. (Appendix B)

The auditor shall prepare the comprehensive annual financial report and ensure that it is presented in accordance with generally accepted accounting principals.

The auditor shall also be responsible for preparing the supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards.

The auditor shall provide to the County all audit adjustments including the appropriate backup documentation and will meet with staff, if requested, to discuss these final adjustments.

The auditor shall provide the defense, justification and/or reconciliation of all financial reports required herein, with grantors for up to 12 months after the close of the reporting fiscal year.

The appropriate cooperation and coordination with other preparers of subsidiary and specialized financial reports for other departments and programs offered through the County.

Pursuant to the Single Audit Act Amendments of 1996, the County is required to have an audit performed on the major federal programs of the County. The auditor will be required to test internal controls and compliance for major federal award programs administered by the County. It is anticipated the County will require a Single Audit for each of the years (up to five years total) covered by this request.

A separate audit of the Jo Daviess County Circuit Clerk's Office, as required by state statute 705 ILCS 105/27.8 and the Administrative Office of Illinois Courts

A separate audit of the Section 5311 Annual Financial Report and Schedule of Operating Revenues and Income and Operating Expenses Under Downstate Operating Assistance Grant (grant schedules) in accordance with and prescribed by Illinois Department of Transportation (IDOT). The year end for this audit is June 30th, which coincides with the State of Illinois fiscal year end. Please note: the audit for the FY2016 Section 5311 Annual Financial Report is not included in this RFP, only four years FY2017, FY2018, FY2019 and FY2020.

C. Reports to be Issued

The auditor shall prepare the following reports at the completion of the audit:

- ✓ The Independent auditor's reports on the basic financial statements as required by generally accepted accounting principals.
- ✓ Independent auditor's report on internal controls over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing*

Standards.

- ✓ Independent auditor's report on compliance based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- ✓ Independent auditor's report on internal control over compliance for major federal programs in accordance with OMB Circular A-133.
- ✓ Independent auditor's report on compliance with requirements applicable to each major program in accordance with OMB Circular A-133.
- ✓ A summary of auditor's results and a schedule of findings and questioned costs, if any, required by OMB Circular A-133.
- ✓ Reporting to the Finance, Tax & Budgets Committee. The auditors shall assure themselves that the County Board's Finance, Tax, & Budgets Committee is informed of each of the following:
 - The Auditor's responsibility under generally accepted auditing standards
 - Significant accounting policies
 - Management's judgments and accounting estimates
 - Disagreements with management
 - Consultations with other accountants
 - Audit adjustments
 - Significant issues discussed with management
 - Difficulties encountered in performing the audit
 - Accounting pronouncements
 - Certain written communications between management and auditor
 - Letter communicating significant deficiencies and material weaknesses
- ✓ Other reports as may be required by the standards set forth for governmental financial audits.

D. Additional Services

- ✓ Preparation of all required basic financial statements.
- ✓ Preparation of the notes to the financial statements.
- ✓ Preparation of supporting schedules and trial balances for the financial statements.
- ✓ Preparation of the Supplemental Financial and the Statistical Section of the Annual Financial Report.
- ✓ Preparation of additional statements and schedules as may be required including but not limited to the following:
 - All combining and individual fund financial statements
 - Budgetary comparison schedules
 - Statement of assets and liabilities
 - General capital asset schedules

- Schedule of cash and investments
 - Schedule of taxable valuations
 - Schedule of intergovernmental revenue
 - Schedule of expenditures and federal awards
 - Schedule of general long term debt
- ✓ “Arms-length” assistance for the county administrator’s office in the preparation and presentation of Management’s Discussion and Analysis (MD&A).
 - ✓ Preparation and assistance with the filing of the annual financial report and any applicable reports with appropriate state agencies and departments, including any required copies to be filed with the Office of the State Comptroller.
 - ✓ A letter to management containing appropriate suggestions for improvement of accounting procedures and internal controls for the County’s consideration. This letter should contain comments and recommendations for controlling any internal weaknesses discovered and shall be discussed with appropriate personnel before finalizing.
 - ✓ Preparation and assistance with the submission of the reporting package, required by the Single Audit Act Amendments of 1996, to the Federal Single Audit Clearing House. This package includes the annual financial report, the supplementary schedule of expenditures of federal awards, the required auditor’s reports, including any current findings and questioned costs, a summary schedule of prior audit findings, and a corrective action plan.
 - ✓ Typing, copying and binding of the annual financial report. The firm will provide the County with 40 bound copies and one electronic (PDF) version of the County’s Annual Financial Report, 10 bound copies and one electronic (PDF) version of the Circuit Clerk’s Annual Financial Statements, and 10 bound copies and one electronic (PDF) version of the Section 5311 Annual Financial Report audit.

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 five (5) years after the report is issued, unless the firm is notified in writing by the County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the County.

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.

III. DESCRIPTION OF THE GOVERNMENT

A. Principal Contact

The selected audit firm's principal contact with the County will be Dan Reimer, County Administrator, (815) 777-6557.

A list of key personnel with their telephone numbers (Appendix A), is attached.

B. Background Information

Jo Daviess County was established in 1827 and operates under the township form of government. The County serves an area of approximately 618 square miles with a population of 22,678. The County is governed by a 17 member County Board. The County's fiscal year begins December 1 and ends November 30. The offices of the Treasurer, Clerk & Recorder, State's Attorney, Circuit Clerk, Sheriff, and Coroner are elected on a county-wide basis.

The County is organized into 14 offices or departments. The County employs approximately 114 full time and 30 part time employees with a total payroll of approximately \$5.5 million.

The County's principal business offices can be found in the Courthouse and Public Safety Building which are both located at 330 North Bench Street in Galena, Illinois. The County also maintains the following office locations: the Public Health Department and the Animal Control Department are located on HWY 20 in Galena, the Convention & Visitor's Bureau is located on Park Avenue in Galena, and the Highway Department facilities are located in Hanover, Illinois which includes the Planning & Development Office. The office for the three county Regional Office of Education is located in Freeport, Illinois. The County has a transit system and is the grantee for associated federal and state grants and contracts the operations to the Jo Daviess Workshop, Inc.

More detailed information on the government and its finances can be found in the County Budget, available on-line at www.jodaviess.org or from the County Administrator's office. A copy of the County's Annual Financial Report is also available on-line.

C. Fund Structure

For reporting purposes, the County's financial record-keeping system is organized by fund, by functional groups and by chart of account line items. There are fifty-nine (58) governmental funds and fifteen (14) agency funds. Of the governmental funds, four (4) funds are considered to be major funds – the General Corporate Fund, County Highway Fund, County Transit Fund and the Public Health Fund. Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-15. The County Board imposes ten (10) levies county-wide and four special service area (SSA) levies. SSA levies are exempt from PTELL and are not included in the County's total aggregate property tax levy.

D. Budgetary Basis of Accounting

The County prepares its budget on a modified accrual basis. Internal financial transaction reporting is on a modified accrual basis.

E. Pension Plans

The County participates in the Illinois Municipal Retirement Fund, a multiple employer defined benefit plan.

F. Magnitude of Finance Operations

The financial operations of the County are carried out as follows: The County Treasurer's Office provides the treasury, collections, accounting and accounts receivable functions; the County Clerk's Office provides all accounts payable and payroll functions; and the County Administrator's Office provides the budgetary functions for the County. The following offices collect fees for services: County Clerk and Recorder, Circuit Clerk, Treasurer, Probation, Highway, Animal Control, Building & Zoning, GIS, the Health Department and the Sheriff's Office. The GIS/IT Department oversees and provides all information systems functions.

G. Computer Systems

Financial Management/Payroll System

- Caselle Classic 4.2.147 (supported by Civic Systems)
- VMware virtual machine running Microsoft Windows Server 2008R2

Real Estate Tax Assessments/Collections

- Devnet Tax Cycle Software
- Devnet CAMA
- VMware virtual machine running Microsoft Windows Server 2012 R2

Justice System

- Goodin Associates JIMS
- IBM AS/400

Email

- Exchange 2003 (migrating to Exchange 2010 in the next few months)

Approximately 113 Workstations/Desktops, 61 Laptops, 25 Servers (physical and virtual)

- Windows 7 & Windows 10
- Microsoft Office 2003-2016 versions
- Microsoft Windows Servers 2003-2012 R2 Versions

H. Availability of Prior Audit Reports

Interested proposers who wish to review prior years' audit reports and management letters should contact Dan Reimer, County Administrator at 815-777-6557.

IV. TIME REQUIREMENTS

Preliminary work completed by January 31st.

Fieldwork completed by March 15th

Draft Reports Completed by April 15th

Presentation to the Finance, Tax & Budgets Committee before April 30th

Presentation to the County Board before May 20th.

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

A. The County Treasurer, County Clerk, Circuit Clerk, County Administrator and Office Support Assistance.

Finance officials and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations.

B. Work area, telephones, photocopying, and fax machines

The County will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to sufficient telephone lines, photocopying facilities and Fax machines to timely complete the engagement.

C. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquires

Inquires concerning the request for proposals and the subject of the request for proposals must be made to:

Dan Reimer
Jo Daviess County Administrator
Jo Daviess County Courthouse
330 North Bench Street
Galena, IL 61036
(815) 777-6557

2. Submission of Proposals

The following material is required to be received no later than 3:30 p.m., Central Time, on Wednesday, September 21, 2016 for a proposing firm to be considered:

- a) Two (2) copies of the proposal and one (1) unbound copy of the proposal including the following:
 - i. Title Page – Title page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
 - ii. Table of Contents

- iii. 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 at least ninety (90) days.
- iv. Detailed Proposal – The detailed proposal should follow the order set forth in this request for proposal.

b) Directions for Delivery of the Proposal

Proposals shall be clearly identified as: “Response to Request for Proposals for Audit Services”.

Two (2) copies of the proposal and one (1) unbound copy of the proposal in a “sealed” envelope **must be received in the Jo Daviess County Administrator’s Office no later than 3:30 p.m. Central Time, on Wednesday, September 21, 2016.**

Proposals may be delivered by express mail, regular mail, or in person, at the office of:

Dan Reimer, County Administrator

Jo Daviess County Courthouse
330 N. Bench Street
Galena, IL 61036

Phone: 815-777-6557

E-mail: dreimer@jodaviess.org

Proposals will be publicly opened and read at 3:45 p.m. on Wednesday, September 21, 2016 in the Jo Daviess County Administrator’s Office, 1st floor of the Jo Daviess County Courthouse.

B. Audit Proposals

1. General Requirements

The purpose of the proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the County in conformity with the requirements of this request for proposals.

As such, the substance of proposals will carry more weight than their form or manner of presentation. The proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

2. Independence

The firm should provide an affirmative statement that it is independent of the County as defin

ed by the generally accepted auditing standards.

3. License to Practice in Illinois

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

4. Firm Qualifications and Experience

The proposal 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 on a part-time basis.

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

5. Partner, Supervisory and Staff Qualifications and Experience

Attachment A must be completed and signed. Attachment A's information should 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 Illinois. Provide information on the number of years each person has been with the firm, the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

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 the County. Other audit personnel may be changed at the discretion of the firm provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities

Attachment B must be completed and signed for the firm's office that will be assigned responsibility for the audit. Attachment B's information should list the most significant engagements performed in the last three years that are similar to the engagement, in particular counties, described in this request for proposal. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. Specifically identify those engagements at which the managers and other supervisors who will be assigned to this engagement have worked. Indicate how your firm helped to improve financial reporting and financial processes at those engagements.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. Firms will be required to provide the following information on their audit approach:

- a) Proposed timing of the engagement and dates on site,
- b) Level of staff, number of work stations needed and number of hours to be assigned to each proposed segment of the engagement,
- c) Sample sizes and the extent to which statistical sampling is to be used in the engagement,
- d) Extent of use of computer 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 the County's internal controls,
- g) Approach to be taken in determining laws and regulations that will be subject to audit test work.

8. 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 the County.

9. Indemnification

Contractor agrees it shall defend, indemnify, and hold harmless the County, its officers, and its employees against any and all liability, losses, costs, damages, claims, judgments, expenses, including attorney fees, arising out of or resulting from the negligent or intentional acts or omissions of the contractor during the performance of its duties pursuant to this contract.

10. Insurance Requirements

The selected firm will be required to carry, and provide certificates of insurance as required by the Jo Daviess County certificate of insurance policy as follows:

It is the requirement of Jo Daviess County (County) that for work performed under contract and/or authorized by the County and conducted on county property that the contractor/supplier (Contractor) procure and maintain insurance at the expense of the Contractor and without expense to the County, until final acceptance of the work. All insurance must be procured and maintained in a form satisfactory to the County.

Before a purchase order is released, a contract signed, or any work commenced, contractors doing business with Jo Daviess County are required to provide proof of insurance satisfactory to the County and documentation evidencing that the Contractor maintains insurance that meets the following requirements:

- A. General Liability Insurance of not less than \$1,000,000.00 combined single limit per occurrence for bodily injury and property damage.
- B. Personal and Advertising Injury of not less than \$1,000,000.00 per occurrence.
- C. Worker's Compensation and Employer's Liability Insurance, of not less than 500/500/500, covering all employees and subcontractors of Contractor as required by law in the State of Illinois.
- D. Automobile Liability Insurance of not less than \$1,000,000.00 is required in the event motor vehicles are used by the Contractor in the performance of the Agreement.
- E. In the event Contractor is a licensed professional, and is performing professional services under an Agreement with the County, professional liability (for example, errors and omissions) is required with a limit of liability of not less than \$1,000,000.00 per occurrence.
- F. Contractor shall furnish a certificate of insurance satisfactory to the County as evidence that the insurance required above is being maintained.
- G. The certificate of insurance must include the following provisions:
 - 1. Jo Daviess County must be named as an additional insured under the Contractor's General Liability insurance. This provision shall apply to all liability policies except worker's compensation and professional liability insurance policies.
 - 2. The Contractor shall not cancel insurance coverage. Insurance shall be kept in force during the duration of the job and for a minimum of at least 30 days thereafter.
 - 3. When entering into a contractual agreement with the County the Contractor shall agree to indemnify and hold harmless the County, its officers and employees, from and against any and all claims, losses, judgments, liabilities or claims for attorneys' fees arising out of or resulting from Contractor's performance of its duties pursuant to the contract.
- H. The Contractor's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and volunteers.
- I. Any failure of the contractor to comply with the reporting provisions of the policies shall not affect the contractors obligations provided to the County, its officers, officials, employees, or volunteers under this agreement.
- J. Contractor's obligations shall not be limited by the forgoing insurance requirements and shall survive expiration of any agreement with the County.

- K. The standards as outlined above are the minimum acceptable requirements. Certificates of insurance may be required to meet additional standards that are considered essential for protection of the County. Depending upon the level of exposure, additional limits of liability or additional coverage's may be required for individual jobs or projects, as determined by Jo Daviess County.

C. Dollar Cost

1. Total All-Inclusive Maximum Price

Attachment C must be completed and signed. Attachment C's price should specify all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price is to include all direct and indirect costs including all out-of-pocket expenses.

2. Rates of Partner, Manager, Supervisory, Staff and Specialist Level Times Hours Anticipated for Each

Attachment D must be completed and signed. Attachment D should include a schedule of professional rates broken into the above categories, if appropriate.

3. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's proposal. Interim billings shall cover a period of not less than one calendar month.

VII. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the County and the firm selected.

The County reserves the right to reject any and all proposals, either in part or in its entirety, to waive technicalities or informalities, and to accept any proposal deemed to be in the best interest of Jo Daviess County.

ATTACHMENT A

**PARTNER, SUPERVISORY AND STAFF
QUALIFICATIONS AND EXPERIENCE**

- List the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who will be assigned to the engagement.
- Indicate whether each such person is registered or licensed to practice as a certified public accountant in Illinois.
- Indicate the number of years each person has been with your firm.
- Indicate the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
- List former, similar engagements with other government entities and the years each person was assigned to the engagement.

Partners:

Managers:

Supervisory Staff:

Staff:

Other (Specify):

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

ATTACHMENT B

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

- List the most significant engagements performed in the last three years that are similar to the engagement described in this request for proposal.
- Indicate scope of work, date, engagement partners, total hours and the name and telephone number of the principal client contact.
- Specifically identify those engagements at which Managers and other Supervisors who will be assigned to this engagement have worked.
- Indicate how your firm helped to improve financial reporting and financial processes at those engagements.

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

ATTACHMENT C

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

	FY2016	FY2017	FY2018	*FY2019	*FY2020
Single Audit					
Circuit Clerk Audit					
Jo Daviess County Audit					
Section 5311/DOAP Audit	**NA				
Other services not listed above					
Total All-Inclusive Maximum Price					

* FY2019 and FY2020 are County option years

**FY2016 Section 5311/DOAP Audit is not part of RFP - NA

FIRM SUBMITTING PROPOSAL:

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

ATTACHMENT D

RATES BY PARTNER, MANAGER, SUPERVISORY, STAFF AND SPECIALIST

	<u>HOURLY RATE</u>	<u>ANTICIPATED HOURS</u>
PARTNERS	_____	_____
MANAGERS	_____	_____
SUPERVISORY STAFF	_____	_____
STAFF	_____	_____
SPECIALIST	_____	_____
OTHER (SPECIFY)	_____	_____

Signature of Authorized Representative

Title

Name of Authorized Representative

Date

APPENDIX A

Department	Department Supervisor	Supervisor's Title	Address	City	State	ZIP	Phone	Fax	Email
County Board	Marvin Schultz	County Board Chairperson	County Courthouse, Room 117 330 North Bench Street	Galena	IL	61036	815-541-0774	815-845-2691	schultz@aeroinc.net
County Administrator Clerk & Recorder	Dan Reimer	County Administrator	County Courthouse, Room 117 330 North Bench Street	Galena	IL	61036	815-777-6557	815-777-2285	countyadministrator@jodaviess.org
	Jean Dimke	County Clerk/Recorder	County Courthouse, Room 108 330 North Bench Street	Galena	IL	61036	815-777-0161	815-777-3688	countyclerk@jodaviess.org
Treasurer	Carol Soat	County Treasurer	County Courthouse, Room 120 330 North Bench Street	Galena	IL	61036	815-777-0355	815-777-2285	countytreasurer@jodaviess.org
GIS	Joe Kratcha	GIS Coordinator	County Courthouse, Room 101 330 North Bench Street	Galena	IL	61036	815-776-9297	815-777-9422	gis@jodaviess.org
Assessment	Donna Berlage	Chief County Assessment Officer	County Courthouse, Room 105 330 North Bench Street	Galena	IL	61036	815-777-1016	815-777-9422	countyassessor@jodaviess.org
Sheriff	Kevin Turner	Sheriff	Public Safety Building, 330 North Bench Street	Galena	IL	61036	815-777-2141	815-777-9284	kturner@jodaviess.org
Coroner	Bill Miller	Coroner	1185 Illinois Route 35 North	East Dubuque	IL	61025	815-747-3194	815-747-6309	millerfh1185@yahoo.com
State's Attorney	Terry Kurt	State's Attorney	County Courthouse, Room 202 330 North Bench Street	Galena	IL	61036	815-777-0109	815-777-3203	tkurt@jodaviess.org
Probation	Tim Stephenson	CMO	County Courthouse, Room 109 330 North Bench Street	Galena	IL	61036	815-777-0356	815-777-8690	tstephens@jodaviess.org
Clerk of the Circuit Court	Sharon Wand	Circuit Clerk	County Courthouse, Room 204 330 North Bench Street	Galena	IL	61036	815-777-0037	815-776-9146	swand@jodaviess.org
Regional Superintendent of Schools Carroll, Jo Daviss & Stephenson	Aaron Mercier	Regional Superintendent	500 North Rush Street	Stockton	IL	61085	815-947-3810	815-947-2717	amercier@roe8.com
Highway	Steve Keeffer	County Engineer	1 Commercial Drive, Suite 3	Hanover	IL	61041	815-591-2337	815-591-2728	skeeffe@jodaviess.org
Building & Zoning	Linda Delvaux	Zoning Officer	1Commercial Drive, Suite 3	Hanover	IL	61041	815-591-2078	815-591-2728	ldevaux@jodaviess.org
Animal Control	Steve Keeffer	Administrator	1 Commercial Drive, Suite 3	Hanover	IL	61041	815-591-2625	815-591-2728	skeeffe@jodaviess.org
Health	Peggy Murphy	Administrator	Health Department 9483 U.S. Route 20/84 West P.O. Box 318	Galena	IL	61036	815-777-0263	815-777-2977	pmurphy@jodaviess.org
Galena/Jo Daviess County Convention & Visitors Bureau	Katherine Walker	Executive Director	720 Park Avenue	Galena	IL	61036	815-777-3557	815-777-3566	director@galena.org

APPENDIX B

COURTS

(705 ILCS 105/) Clerks of Courts Act.

(705 ILCS 105/27.8)

Sec. 27.8. Annual audit.

(a) Beginning with fiscal years ending in 1999 and all fiscal years thereafter, in addition to any other audits required by law, the county board of each county shall cause an audit of the office of the circuit clerk to be made annually at the close of the county's fiscal year by a licensed public accountant. The county auditor and his or her staff may assist with the audit. The audit shall consist of a letter report that expresses an opinion on the financial statements of the circuit clerk, a letter report that expresses an opinion on internal controls of the circuit clerk, a letter report on the circuit clerk's compliance with applicable statutes, rules, and procedures relating to assessment, collection, and distribution of funds, including the timeliness of those actions, any documentation or statements necessary to support the findings and opinions of the auditors, and any supplemental schedules or other documents required by the audit guidelines. A listing of applicable legal requirements shall be compiled by the Administrative Office of the Illinois Courts and made available to auditors for their compliance testing.

The county board may include additional requirements in the audit.

(b) The audits shall be completed in accordance with generally accepted government auditing standards and generally accepted auditing standards. The audit shall be completed within 6 months after the end of the fiscal year. The county board may grant an extension of up to 6 months for the completion of the audit.

(c) The expenses of conducting and filing the audit shall be paid by the county from the circuit clerk's appropriations, and the county board shall make provisions for the payment unless another person or entity agrees, in writing, to pay the expenses.

(d) The audit shall be filed with the Administrative Office of the Illinois Courts, the State Comptroller, the circuit clerk, and the county board within one month after the completion of the audit.

(e) The Administrative Office of the Illinois Courts shall disseminate auditing guidelines to the county boards and the circuit clerks. The Auditor General's Office shall update, with the assistance of the Administrative Office of the Illinois Courts, the auditing guidelines as necessary from time to time. Revised guidelines shall be available to the Administrative Office of the Illinois Courts for dissemination to the county boards and the circuit clerks.

(f) The auditing requirements of this Section may be included in the audit required by Section 6-31003 of the Counties Code.

(g) This Section is intended to require a comprehensive audit of the circuit clerks and to eliminate duplicative audits of the circuit clerk. The audit performed under this Section shall be available, upon request, to the public.

(Source: P.A. 90-350, eff. 1-1-98; 90-655, eff. 7-30-98.)