



LA CROSSE COUNTY

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External Auditor RFP

Introduction / Project / Service Description

La Crosse County is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending 2025 through 2029. The objective of this procurement process is to obtain high quality auditing services. The County may negotiate an extension of the auditing services for the five (5) subsequent fiscal years at the end of the five-year term. These audits are to be performed in accordance with generally accepted auditing standards.

There is no expressed or implied obligation for La Crosse County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request, participation in the vendor meeting, or for any other cost to the vendor associated with responding to the RFP. Executive Committee approval is required to select a vendor.

Definitions

RFP - Request for Proposal

GFOA - Government Finance Officers Association of the United States and Canada

ACFR - Annual Comprehensive Financial Report

MVHS - Mississippi Valley Health Services, a component unit of La Crosse County

RFP Schedule

The following is a list of the important dates for activities related to the RFP process. La Crosse County reserves the right to change these dates and will post the changes on its website.

Activity	Date
RFP released	07.02.2025
Submission of proposals	10 am CST, 07.23.2025
Vendor Interviews	If needed, 08.20.2025
Executive Committee Meeting	09.10.2025

Contacts for submission of Questions

Scope of Work questions: Kacie Larson, Staff Accountant

608.785.6438

klarson@lacrossecounty.org

Procurement Process Questions: Bryan Jostad, Purchasing & Insurance

608.785.5879

bjostad@lacrossecounty.org

Scope of Work

La Crosse County is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending December 31, 2025 through 2029. The County may consider negotiating an extension of auditing services for five (5) subsequent fiscal years at the end of the five-year term. These audits are to be performed in accordance with the provisions contained in this RFP.

La Crosse County desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles (GAAP). The basic financial statements include the government-wide governmental activities, business-type activities, MVHS, each major fund and the aggregate remaining fund information of La Crosse County. The auditor is not required to audit the statistical section of the report.

The auditor shall be responsible for performing certain limited procedures involving required supplementary information by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. The auditor should also comply with the auditing standards established by the Department of Health Services and will complete the Wisconsin Medicaid Nursing Home GAAP Financial Audit Requirements for La Crosse County.

The auditor is required to audit the schedule of federal and state awards. The auditor is to provide an "in-relation-to" report on these schedules based on the auditing procedures applied during the audit of the financial statements.

Auditing Standards to be Followed

To meet the requirements of this RFP, the audit shall be performed in accordance with the audit standards promulgated in the U.S. Government Accountability Office's Government Auditing Standards. Government Auditing Standards, also known as Generally Accepted Government Auditing Standards (GAGAS), provide a higher level of assurance with regard to internal control than Generally Accepted Audit Standards (GAAS), which are fully incorporated into GAGAS.

These audit standards are amended from time to time or totally revised by the respective state or federal agency. It is the auditor's responsibilities to be aware of these revisions and the effects to La Crosse County's audit procedures.

Reports to be Issued

The auditor's reporting responsibilities are inherent in the auditing standards. The following reports to be issued are representative of the auditing standards.

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
2. A separate audit report for MVHS financial statements
3. An opinion letter on the State Financial Report Form A
4. A report on compliance and internal control over financial reporting based on an audit of the financial statements
5. A report on compliance and internal control over compliance applicable to each major federal and state program, including an opinion on the fair presentation of the supplementary schedules of expenditures of federal and state awards in relation to the audited financial statements
6. Data collection form
7. Management representation letter
8. Reporting to the Executive Committee and County Board as requested by La Crosse County Leadership. Auditors shall assure that La Crosse County's Executive Committee and County Board is informed of each of the following:
 - a. The auditor's responsibility under generally accepted auditing standards
 - b. Significant accounting policies
 - c. Management judgements and accounting estimates
 - d. Significant audit adjustments
 - e. Other information in documents containing audited financial statements
 - f. Disagreements with management
 - g. Consultations with other auditors
 - h. Issues discussed prior to the current audit
 - i. Difficulties encountered in performing the audit

Special Considerations

1. La Crosse County will send its ACFR to the GFOA for review in its Certificate of Achievement for Excellence in Financial Reporting program.
2. It is anticipated that the auditor will prepare the Data Collection Form. The Schedule of Expenditures of Federal and State Awards will be prepared by the Finance Department with assistance from the auditors.
3. An individual audit report for the discretely presented component unit MVHS will be prepared by the Finance Department with assistance from the auditors.
4. The State Department of Health Services has been designated as the County's cognizant agency for audit purposes.

5. The schedules of expenditures of federal and state awards and related auditor's report as well as the report on compliance and on internal controls are not to be included in the ACFR but are to be issued separately.
6. ACFR preparation, editing, and printing will be the responsibility of La Crosse County. Auditor assistance in review of the notes to the basic financial statements is probable.
7. The preparation of the management representation letter will be the responsibility of auditing firm.
8. The following reports shall be printed and/or assembled by the audit firm:

a. Audit Opinion	1 copy
b. Administrative Rule – Tax 16 Opinion Letter	2 copies
c. Management Representation Letter	34 copies
d. Single Audit Report	2 copies
e. Data Collection Form	2 copies
f. MVHS Audit Report	2 copies
9. All costs associated with entrance, progress, exit, and other meetings should be included in the cost for audit services.
10. It is anticipated that the County will add new funds as appropriate. The fee for audit services should reflect this possibility. No major changes are anticipated.
11. With the final billing for each year audited, it is required that the total number of personnel hours be reported for our monitoring purposes. Also, an audit cost breakdown by fund or major area of assistance shall be provided.
12. If La Crosse County's work papers are selected for review by any state or federal agency, the cost of that review should be included in the all-inclusive audit fee.
13. At the conclusion of the audit, the audit firm will make a summary presentation to the full County Board after completion of the ACFR.
14. The auditing firm will be required to sign a Business Associate Agreement in order to comply with the Health Insurance Portability and Accountability Act of 1996 (“HIPPA”), as set forth in Title 45, Parts 160 and 164 of the Code of Federal Regulations (the “CFR”) and relevant breach notification provisions as a result of the Health Information Technology for Clinical Health Act (the “HITECH Act”) of the American Recovery and Reinvestment Act of 2009.

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, unless the firm is notified in writing by La Crosse 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. La Crosse County
2. U.S. Department of Health and Human Services
3. State Department of Health Services
4. U.S. General Accounting Office (GAO)
5. Parties designated by the federal or state governments or by La Crosse County as part of an audit quality review process
6. Auditors of entities of which La Crosse 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.

Assistance to be Provided to the Auditor

The Finance Department staff and responsible management personnel within other departments will be available during the audit to assist the firm by providing information, documentation, and explanations.

The Finance Department will provide access to final year-end balances and any adjusting entries. The audit firm will be provided access to supporting records such as timesheets, W-4's, journal entries and vouchers. All journal entries and vouchers are stored electronically with search capabilities. La Crosse County staff will assist the audit firm in pulling or viewing the various documents.

Audit Timeline

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

1. Entrance conference with all key Finance department personnel and if considered necessary, with department heads or their designees, of key offices or programs. The purpose of this meeting will be to discuss prior audit problems, the interim work to be performed and any new accounting pronouncements.	Prior to a first day of preliminary fieldwork
2. Progress conference with key Finance department personnel and if considered necessary, with other department heads or their designees of key offices or programs. The purpose of this meeting will be to discuss the year-end work to be performed and to summarize the results of the	Last day of preliminary work

interim work and to identify the key internal controls or other matters to be tested.	
3. Entrance conference with Finance department to commence year-end audit work	Second week of May
4. Exit conference with Finance director and key staff and, if considered necessary, with department heads or their designees of key offices or programs. The purpose of this meeting will be to summarize the results of the field work and to review significant findings.	Prior to the second week of June
5. Issue audit opinion	By June 30th
6. Single Audit exit conference with Finance director and key staff and, if considered necessary, with department heads or their designees, of key offices or programs.	Prior to the fourth week of July
7. Presentation to the County Board	July or August County Board Meeting

In addition, an update of verbal and written findings will be provided on a regular basis to finance staff throughout the financial and single audit fieldwork.

Magnitude of Financial Operations

Records

Records can be provided electronically upon request.

Fund Structure

La Crosse County used the following fund types and account groups in its 2024 financial report:

Fund Type	Number of Reported Funds
General Fund	1
Special Revenue Funds	10
Discretely Presented Component Unit	1
Agency Funds	3
Debt Service Funds	1
Enterprise Funds	14
Internal Service Funds	4

Budgetary Basis of Accounting

Modified accrual basis of accounting is used to prepare and account for funds, except for the enterprise, internal service funds, and discretely presented component unit which are prepared using the accrual basis of accounting. The following exceptions; however, apply:

1. Long-term debt principal repayments and material compensated absences are budgeted on a cash basis.

2. Capital outlay items, excluding depreciation, are budgeted on a cash basis.

Financial Software

Primary financial software used is New World. Primary human capital management software used is Dayforce. Additional software listing can be provided upon request.

Availability of Prior Audit Reports and Working Papers

The most recently issued audited ACFR and Report on Federal and State Awards (Single Audit) for La Crosse County and the audited financial statements for MVHS, as well as other useful information about La Crosse County, can be found on La Crosse County's website at:

<https://www.lacrossecounty.org/finance/financial-reports>

The previous audit work papers prepared by Baker Tilly US, LLP will be made available upon request for inspection after the selection of an audit firm has been completed. Contact information for Baker Tilly US, LLP:

(608) 240-2338

4807 Innovate Ln
PO Box 7398
Madison, WI 53707-7398

Pricing and Invoicing

Total All-Inclusive Maximum Cost: The schedule of professional fees and expenses should contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum proposal is to contain all direct and indirect costs. Out-of-pocket expenses for firm personnel should be identified separately but included in the total all-inclusive maximum price. Rate by Partner, Manager, Specialist, Supervisory, and other staff levels by hours anticipated for each should be included in the proposal. La Crosse County will not be responsible for expenses incurred in preparing and submitting the technical proposal. Such costs shall **not** be included in this proposal. The total all-inclusive maximum price should also account for reasonable availability of the auditor to respond to periodic questions and provide guidance throughout the year, beyond the primary audit period, without incurring additional charges.

Rates for Additional Professional Services: If it should become necessary for La Crosse 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 La Crosse County and the firm. Any such additional work agreed to between La Crosse County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses or at a negotiated rate.

Manner of Payment: Progress payments will be made based on hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month and may be submitted as work progresses after January 1st of each year. Each billing shall include a detailed listing of hours worked by partners, managers, supervisory and other staff and a general description of the work that was performed. These hours may be monitored by La Crosse County staff.

If actual fees incurred are less than the maximum cost included in this proposal, the actual fees amount shall be billed and paid.

Changes in Accounting Pronouncements: There will be no additional charge to the County by the auditing firm relating to the auditors becoming knowledgeable about any new governmental accounting standards which may be issued in the future unless set forth in an addendum to the contract. Nor will there be an additional charge to the County by the auditors relating to auditing the implementation by the County of any new accounting standards unless set forth in an addendum to the contract.

Proposal Requirements

Technical Proposal: The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of La Crosse County in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical 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 RFP requirements.

The technical proposal should address all the points outlined in the RFP in the order the points are presented. The proposal should be prepared simply and economically, providing a straightforward, concise description of the audit firm's capabilities to satisfy the requirements of the RFP.

1. **Title Page** - The response should identify the RFP subject, the name of the independent auditor, local address, telephone number, name, and title of the contact person, and date of submission. The period which the proposal is effective (non-rescindable) should also be stated.
2. **Table of Contents** - The table of contents of the proposal should include a clear and complete identification of the materials submitted by section and page number.
3. **Letter of Transmittal** - The letter of transmittal can be one or two pages and tailored to fit individual preferences. It is summary or introductory in nature, but should contain the following information:

- a. A brief understanding of the audit service to be performed.
 - b. A positive commitment to perform the service within the time period specified.
 - c. The names of persons authorized to represent the respondent, their title, address, and telephone number, if different from the individual who signs the transmittal letter.
4. **Profile of the Independent Auditor** - The profile of the respondents is requested for general background information. This should include:
- a. An affirmation that the firm is organized for the purpose of performing audits and all key personnel assigned to the engagement are properly licensed for practice as a certified public accountant in the State of Wisconsin. Also, that they are capable of providing satisfactory provision of services and support.
 - b. An affirmation that the firm meets the independence and continuing education requirements of the Generally Accepted Government Auditing Standards (GAGAS). In addition, the firm shall give La Crosse County written notice of any professional relationships entered into during the period of this audit.
 - c. Provide a response to whether any disciplinary action has been taken against the firm by the State Board, AICPA, or any other agency. If disciplinary action has been undertaken, the current status of the action and appropriate details of the circumstances should be disclosed.
 - d. A description of your firm's quality control procedures that ensure compliance with firm and AICPA standards. Highlight such events as a peer review and if that review included the governmental sector of your firm. Please attach a copy of your last external quality control review opinion and letter of comments. If no letter of comments was issued, specifically state so in the proposal. If your firm has merged within the past year, include a copy of both previous firm's external quality control review opinions and comments.
 - e. The organization and size of the respondent, whether it is local, regional, national, or international in operations.
 - f. An affirmation that the firm has the current resources and personnel to provide the audit services for La Crosse County. The location of the office from which the work is to be done and the number of professional staff, by staff level, employed at that office. Separate governmental audit staff from other auditing staff.
 - g. A description of the range of activities performed by the local office such as auditing, accounting, tax service, or management services. Please include a detailed summary of the firm's experience in auditing local government entities, specifying the types and sizes of governmental units served.
 - h. Submit information on any pending litigation and any judgments and settlements of court cases relative to providing Auditing Services that have occurred within the last three years. Also indicate if your firm has

been debarred or suspended from bidding or proposing on a procurement project by any government during the last five years.

5. **Summary of the Audit Firm's Qualifications** - 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 for the past three (3) years and membership in professional organizations relevant to the performance of this audit. Limit the personnel included in this portion of the proposal to the actual personnel that will be performing fieldwork or completing review or impartial review functions at your home offices. Include in a separate section of the proposal other personnel that may be used for consulting or advisory purposes.

Provide a comprehensive overview of the personnel to be assigned to this engagement, including the total number of staff, their qualifications, experience, and training. Highlight any relevant continuing professional education, particularly related to auditing standards and governmental accounting. Describe each staff member's relevant experience serving local government clients. Indicate personnel that are members of the GFOA. Explain the firm's approach to maintaining consistent staff quality and continuity throughout the term of the agreement.

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 La Crosse County.

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

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

Provide a copy of the firm's most recent peer review.

Give detailed information about your clients who have achieved their Certificate of Achievement for Excellence in Financial Reporting awarded by GFOA. Include a copy of an ACFR that your firm has prepared that won an award. List assigned personnel who are GFOA ACFR reviewers.

For the firm's office that will be assigned responsibility for the audit, a list of the 3 most significant engagements performed in the last five years that are similar to the engagement described in this RFP must be provided. These engagements should be ranked based on total staff hours. Indicate the scope of work, date, engagement partners, managers and/or supervisory staff, total hours, and the name and telephone number of the principal client contact. Also indicate those who have achieved their Certificate of Achievement Awards from GFOA.

Provide a list of at least three references from governmental entities or similar organizations for which they have provided auditing services within the past five years. For each reference, please include the organization's name, contact person, title, phone number, email address, and a brief description of the services provided. These references may be the same as those listed under the most significant engagements or may be different, at the vendor's discretion.

6. **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 this RFP. In developing the work plan, reference should be made to such sources of information as La Crosse County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

The firm 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 sizes 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 La Crosse 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. A statement indicating that fieldwork will be conducted on-site, remotely, or through a hybrid work model.

Evaluation of Proposals

Evaluation Criteria

La Crosse County will evaluate the proposals using the following criteria:

Category	Points
Qualifications	100
Scope of Work	100
Cost of Project	100
Evaluation Total	300
Interview, if needed	300
Grand Total	600

Initial Evaluation

Each proposal shall be reviewed by an Evaluation Team. The Evaluation Team will decide if vendor interviews are needed. If the Evaluation Team determines vendor interviews are needed, the highest evaluated vendors - up to 3 - shall be requested to meet with the evaluation team for an interview.

If needed, Vendor interviews will be August 20, 2025, vendors must be available on this date to interview.

Vendors will be contacted no later than Friday, August 1st, 2025, at 4 pm regarding the status of vendor interviews. If the Evaluation Team has decided to proceed with vendor interviews, the vendors advancing to the interview stage will receive an interview agenda included in this communication.

Submission of Proposals

*RFP Terms and Conditions document is located on the La Crosse County RFP webpage <https://www.lacrossecounty.org/home/business/requests-for-proposals/requests-for-proposals>

*Vendors submitting a proposal are acknowledging they have read and understand the RFP Terms and Conditions. The successful vendor shall sign the Certification Regarding Suspension and Debarment which is located on the link above.

All proposals shall be submitted in complete original form using the [DemandStar Network](#) as the procurement information notification and document distribution system. *DemandStar* will also serve as the proposal collection destination.

Proposals submitted will be marked as External Auditor RFP and must be submitted to *DemandStar* no later than 10 am CST, July 23, 2025.

Proposals received after the above date and time will not be reviewed.

Opening of Proposals

The proposals will be publicly opened at 10:05 am CST, July 23, 2025, in the following location:

County Administrative Center
Room 1107
212 6th Street North
La Crosse, WI 5460

At that time, the names of vendors who properly submitted proposals will be announced. Announcement of the names of the vendors who submitted proposals is not a guarantee that the proposals otherwise comply with the specifications of this RFP.

Vendors may attend the Opening of Proposals virtually. Please contact Bryan Jostad at least 24 hours in advance.

End Of RFP