COUNTY OF MACOUPIN, ILLINOIS
REQUEST FOR PROPOSALS
FOR PROFESSIONAL AUDIT SERVICES

The County of Macoupin, Illinois is requesting proposals from qualified firms of Certified Public Accountants to audit the financial records and prepare financial statements for: the County of Macoupin; the Macoupin County Circuit Clerk; the Macoupin County Highway Department; the Macoupin County Health Department; and the Macoupin County Emergency Telephone Systems Board; Tax Fund; South Central Illinois Drug Task Force Funds; for fiscal years ending August 31, 2011 through the fiscal year ending August 31, 2014. Proposals should include a separate proposal for performance of a Single Audit should such be required based on receipt of federal revenues. In addition, the proposal should anticipate separate billings for each of the entities listed above. Pricing may recite rates per hour along with a not to exceed amount for each of the fiscal years. Copies of county budget and appropriation ordinances, prior year's financial statements, and / or copies of prior year audits are available for review upon request. In addition, county personnel are available to meet with prospective respondents to review any materials or procedures in order to facilitate submission of a proposal. Proposals may be submitted in a sealed envelope to the office of the County Board, 215 South East Street, Carlinville, Illinois by the close of business on Tuesday, September 20, 2011. This solicitation does not commit Macoupin County to award a contract, to pay any cost incurred in the preparation of a proposal or to procure a contract for the articles of goods or services. Macoupin County reserves the right to accept or reject any or all proposals received as a result of this solicitation, to negotiate with all qualified offerors, or to cancel in part or in its entirety this solicitation if it is in the best interest of the County to do so. Macoupin County reserves the right to interview any, all, or none of the respondents and to select who they feel is the most responsive consultant

Scope

The audit must be performed in accordance with generally accepted accounting standards; county auditing law (55 ILCS 5/6 31001 et. seq.); the standards for financial audits set forth in "Governmental Auditing Standards" issued by the U.S. Government Accountability Office; the Federal Single Audit Act; and the U.S. Office of Budget and Management (OMB) Circular A-133 "Audits of States, Local Government, and Non-profit Organizations" and "Compliance Supplement", and any other applicable state or federal laws. The proposal should specifically include preparation and submission of the Annual Comptroller's Financial Report (AFR) on behalf of the county as well as initial preparation of the management analysis report provided with the audit. Macoupin County is seeking a proposal which meets or exceeds all applicable laws, rules, and regulations related to the financial auditing and reporting for county governments in Illinois and also to provide the county with financial information and trends which may be beneficial to the operation of the county. Respondents are encouraged to provide various options for services related to their pricing.

Proposals submitted should include, but not necessarily be limited to:

1. Affirm that the audit firm and all key professional staff to be assigned to the County audit are properly licensed to practice in the State of Illinois.

2. Describe the offering firm and the local office which will perform the audit, including its location, overall staff size, governmental audit staff size and range of services offered.

3. For the firm's local office that will perform the audit, list engagements performed in the last five years that are similar to the requested audit of Macoupin County along with contact information of such engagement. Describe the local office's experience performing "single audits" under the Single Audit Act and OMB Circular A-133.

4. The number of copies of financial statements, management letters, and all other materials to be provided.

5. Proposed time table for commencement and completion of the audit and financial statements annually for the duration of each of the years included within the proposal.

6. Pricing for each of the three years requested for: a) County of Macoupin including General and all special / trust funds; b) Macoupin County Public Health; c) Macoupin County ETSB; d) Macoupin County Circuit Clerk Audit; e) Macoupin County Highway; f) Tax Fund; g) South Central Illinois Drug Task Force Fund; h) Single Audit for Macoupin County if required; i) any other expenses, including but not limited to, preparation of Data Collection Forms or Preparation of AFR.

General Information

The County of Macoupin was established in 1829 and has a current population of 47,765 according to the 2010 census. The county seat and base of county operations are located in the City of Carlinville at 201 E. Main. The county is governed by a board of twenty-seven elected members. The county has approximately 140 full time employees, including the Health and Highway Departments. The county operates on a fiscal year of September 1 through August 31 annually.

Number of Funds and Fiscal Year 2010-2011 Appropriations
General Fund $6,757,388
Special Revenue Funds (58) $18,897,241
ETSB $ 338,399

Description of Accounting Records

The County Clerk and County Treasurer maintain a centralized accounting system for most county funds. The Sheriff and Circuit Clerk maintain statutorily authorized funds within their respective offices as well. The county budgets and operates on a cash basis, so it is necessary to convert financial data to a modified accrual basis. All cash receipts from various departments are processed through the County Clerk's office and remitted to the Treasurer for deposit. Claims for

payment of budgeted expenses are submitted to the County Clerk from various departments for review and payment. A majority of claim vouchers and paid invoices are filed in the County Clerk's office. Bi-weekly payroll is processed through the County Clerk's office and reviewed and counter signed by the Treasurer.

Component Units

The financial statements of the County include those of separate administered organizations that are dependent on or the County in some fashion related to budget adoption, taxing authority, funding, and appointment of governing boards. The Macoupin County Health Department, Macoupin County Emergency Telephone System, and Drug Task Force are among those included. The Office of the Circuit Clerk is reported in the county's financial statements, and also requires a separate audit as mandated in 705 ILCS 105/27.8.

Work space / Assistance from County Personnel

The audit would be coordinated through the offices of the County Clerk and Treasurer as well as Chief Financial Officer of the County Board if needed. Suitable work space and access to photo-copier, phone, and data links will be provided by the county. Portions of the audit may require the auditor to go on-site at the health department or highway department, which are located off-site from the County courthouse.

Completed proposals or inquiries may be directed to:

Gabe Springer
Chief Financial Officer
Macoupin County Board
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Carlinville, IL 62626
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