REQUEST FOR PROPOSAL:
WILLIAMSON COUNTY AUDITING SERVICES

I. INTRODUCTION

1.1 Summary

WILLIAMSON COUNTY, ILLINOIS (hereinafter referred to as "the County") is seeking proposals from qualified certified public accounting (CPA) firms to provide comprehensive auditing services for the county government. The selected firm will be responsible for conducting financial statement audits, compliance audits, performance audits, and providing advisory services to ensure the County's operations and financial reporting comply with all applicable Illinois state laws, regulations, and best practices, including but not limited to the Illinois Counties Code (55 ILCS 5/), the Illinois Municipal Auditing Law (50 ILCS 310/), and guidance from the Illinois Auditor General's office.

1.2 WILLIAMSON COUNTY

WILLIAMSON COUNTY is one of the largest counties in southern Illinois with a population of approximately 66,706 people and is located in the state of Illinois. The County government is responsible for overseeing a wide range of public services and has an annual budget of approximately $26.8 million.

1.3 The Prospective Project

The County is seeking to engage an experienced and reputable CPA firm to provide the following auditing services:

a) Annual financial statement audits in accordance with Generally Accepted Auditing Standards (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States;

b) Compliance audits to verify adherence to the Illinois Counties Code (55 ILCS 5/), the Illinois Municipal Auditing Law (50 ILCS 310/), and other relevant state and federal laws and regulations;

c) Performance audits to evaluate the efficiency, effectiveness, and economy of the County's operations and programs, in alignment with guidance from the Illinois Auditor General's office;

d) Advisory services to identify opportunities for process improvements, cost savings, and strengthening of internal controls, consistent with best practices in Illinois county government auditing.

The selected firm will be expected to work closely with the County's finance department and other key stakeholders to complete the required audits and provide practical recommendations to enhance the County's financial management and accountability.

1.4 General Scope of Request for Proposal

This Request for Proposal (RFP) is intended to solicit comprehensive proposals from qualified CPA firms to provide auditing services for Williamson County for a 3-year period, with the possibility of extension. The engagement shall be conducted in accordance with the Single Audit Act Amendments of 1996 and the provisions of the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The proposal must include audit services for the following:

- 2024 County-Wide Audit
- 2024 Single Audit
- 2024 Circuit Clerk Single Audit
- 2024 Commissary Audit
- 2025 County-Wide Audit
- 2025 Single Audit
- 2025 Circuit Clerk Single Audit
- 2025 Commissary Audit

Williamson County understands that the extended deadline of July 31, 2025, for submission of the FY24 audit to the Illinois Comptroller's Office is unlikely to be met. Nonetheless, we request that all proposing firms include a realistic and detailed timeline for completing each of the audit components listed above.

Proposal evaluations will place weighted consideration on firms that demonstrate the ability to:

- Complete both the newly added 2024 audit services
- Fulfill the originally requested audit periods in a timely and professional manner

We encourage firms with the capacity and experience to meet these requirements to submit a proposal for consideration.

1.5 Prospective Timeline

The key milestones and deadlines for this RFP process are as follows:

- RFP Issuance Date: [June 10]
- Deadline for Proposal Submissions: [June 25]
- Evaluation of Proposals: [TBD]
- Notification of Selected Firm: [June 27]
- Contract Negotiation and Execution: [June 30-July 18]
- Commencement of Auditing Services: [August 1]

II. PROPOSAL REQUIREMENTS

2.1 Submission Procedures

Proposals must be submitted electronically to Chairman by the deadline specified in Section 1.5. The subject line of the email should read: "Proposal for Williamson County, Illinois County Auditing Services."

The body of the email should include the following information:

- Date of submission
- Full legal name and mailing address of the proposing firm

The proposal file should be attached to the email as a single PDF document.

2.2 Proposer Questions to the County

Any questions regarding this RFP should be submitted by email to Chairman with the subject line: "Proposer Question to Williamson County, Illinois County Auditing Services." No attachments should be included with the question email.

2.3 Proposal Format

Proposals must adhere to the following format:

- Title page with the following information: **"Proposal for Williamson County, Illinois County Auditing Services"**
- Table of contents
- Page numbering on all pages of the proposal body
- Addressing all required items set forth in Section 2.4
- Information organized in a clear and logical manner
- Signature page with certification

2.4 Proposal Content

Proposals must include the following components:

(a) Brief Statement of Interest

Provide a concise overview of the firm's interest and qualifications to provide the requested auditing services to Williamson County, including the firm's understanding of the County's needs and its approach to meeting those needs. Demonstrate familiarity with the Illinois Counties Code, the Illinois Municipal Auditing Law, and guidance from the Illinois Auditor General's office.

(b) Firm Organizational Information

- Full legal name, mailing address, website URL, and organizational structure of the proposing firm
- Name, title, email address, and telephone number of the designated primary contact for the proposal
- Illinois CPA firm license number and expiration date

(c) Firm Financial Information

- Most recent annual report, 10-K, and subsequent 10-Qs (if applicable)
- Explanation of any significant changes in the firm's financial data that may impact its ability to provide the requested services
- Percentage of the firm's revenues derived from governmental and county-level auditing services in Illinois

(d) Firm Services

Provide a detailed description of the auditing services the firm is able to provide, including financial statement audits, compliance audits, performance audits, and advisory services. Highlight the firm's experience and expertise in each service area, with specific emphasis on Illinois county government auditing.

(e) Firm Qualifications

- History of the firm and its experience in providing auditing services to Illinois counties or similar governmental entities, with a focus on compliance with the Illinois Counties Code and the Illinois Municipal Auditing Law
- Growth rates, number of personnel by function, and geographic scope of the firm's operations within Illinois
- The firm's experience in providing auditing services to clients similar in size and complexity to Williamson County, including specific examples of Illinois county engagements
- The firm's commitment to the county's industry, including market share goals and strategic initiatives related to governmental auditing in Illinois
- The firm's approach to measuring and maintaining high-quality auditing services, including quality control procedures and client satisfaction tracking
- Description of the firm's participation in AICPA-sponsored or comparable quality control programs

(f) Pricing Proposal

Provide a detailed pricing proposal for the requested auditing services, including:

- Hourly rates for different staff levels
- Estimated number of hours for each service

- Not-to-exceed total fee for each year of the 3 year engagement
- Explanation of any assumptions or factors that may impact the pricing
- Any additional fees or charges not included in the base fee

(g) Clientele

Provide a list of the firm's current or recent governmental clients, particularly those in Illinois, that are similar in size and complexity to Williamson County. Include references and contact information for at least three Illinois county clients. For each reference, provide:

- County name and population
- Scope of services provided
- Engagement duration
- Key contact person, title, and contact information

(h) Key Personnel and Resources

Identify the key personnel who will be assigned to this engagement, including:

- Names and titles of the partner, manager, and other key staff members
- Roles and responsibilities of each team member
- Qualifications, relevant experience, and any professional certifications (e.g., CPA, CGFM)
- Illinois-specific expertise and training related to county auditing
- Continuing professional education focused on governmental accounting and auditing

Describe the firm's resources and capabilities to effectively serve Williamson County, including:

- Total number of staff dedicated to governmental auditing
- Access to specialized expertise (e.g., IT auditing, fraud examination)
- Use of advanced auditing technologies and data analytics tools

(i) Project and Program Management; Quality Control

Explain the firm's approach to project and program management, as well as its quality control procedures to ensure the delivery of high-quality auditing services. Include:

- Detailed project management methodology
- Communication and reporting protocols
- Quality control review processes
- Approach to coordinating with the County's finance department and other stakeholders
- Methods for ensuring compliance with applicable professional standards and regulatory requirements

(j) Third Parties

Disclose any intention to utilize third-party subcontractors or consultants to perform any portion of the requested services. For each third party, provide:

- Name and qualifications of the firm or individual
- Specific role and responsibilities in the engagement
- Percentage of work to be performed by the third party
- Firm's process for overseeing and quality controlling third-party work

(k) Business Partners

Provide information about any strategic business partnerships or alliances the firm has that would be leveraged to serve Williamson County, particularly those related to governmental auditing services in Illinois. Include:

- Name and description of the business partner
- Nature of the partnership or alliance
- Specific benefits to Williamson County from the partnership

(l) Supplier Diversity

Describe the firm's commitment to supplier diversity, including:

- Participation of minority-owned, women-owned, and disadvantaged business enterprises in the firm's operations and service delivery
- Specific diversity initiatives or programs within the firm
- Percentage of firm ownership or management positions held by diverse individuals
- Any recognition or awards received for supplier diversity efforts

(m) Litigation

Disclose any material current or pending claims, litigation, or regulatory actions against the firm, and explain how the firm has addressed or plans to address these issues. Include:

- Nature of the claim, litigation, or regulatory action
- Current status and expected resolution timeline
- Potential impact on the firm's ability to serve Williamson County
- Measures taken to prevent similar issues in the future

(n) Additional Relevant Information

Provide any other information that the firm believes would be relevant and beneficial for Williamson County to consider in the evaluation of the proposal, such as:

- Innovative approaches to county auditing
- Thought leadership in governmental accounting and auditing
- Participation in professional organizations relevant to Illinois county finance and auditing
- Ability to provide additional value-added services beyond the core audit requirements

2.5 Response to Form of Master Services Agreement

Proposers must include a statement acknowledging their willingness to negotiate and execute the

County's standard Master Services Agreement, a copy of which is available upon request. Any proposed modifications or exceptions to the agreement should be clearly stated and explained in the proposal.

III. GENERAL REQUIREMENTS

3.1 No Commitment

This RFP does not commit Williamson County to award a contract, to pay any costs incurred in the preparation of a proposal in response to this request, or to procure or contract for services. The County reserves the right to accept or reject any or all proposals received as a result of this request, to negotiate with any qualified source, or to cancel in part or in its entirety this RFP if it is in the best interest of the County to do so.

3.2 Disposition of Responses

All materials submitted in response to this RFP become the property of Williamson County and may be returned only at the County's option and at the proposer's expense. The County reserves the right to use any or all ideas presented in any response to the RFP, whether amended or not, and selection or rejection of the proposal(s) does not affect this right.

3.3 Proposer Representations

By submitting a proposal, the proposer represents that:

a) It has thoroughly examined and become familiar with the work required under this RFP;

b) It is capable of performing quality work to achieve the County's objectives;

c) It is in compliance with all applicable Illinois state laws and regulations governing county auditing services;

d) It has reviewed and can comply with the requirements of the Illinois Counties Code (55 ILCS 5/) and the Illinois Municipal Auditing Law (50 ILCS 310/);

e) It has familiarized itself with the guidance and requirements of the Illinois Auditor General's office as they pertain to county audits;

f) It will adhere to all applicable professional standards, including those set forth by the American Institute of Certified Public Accountants (AICPA) and the Government Accountability Office (GAO).

3.4 County Reservations

Williamson County reserves the right to:

- Reject any or all proposals

- Waive any irregularities or informalities in the proposals received
- Request additional information or clarification from proposers
- Amend or cancel this RFP at any time
- Extend the deadline for submission of proposals
- Negotiate with any, all, or none of the proposers
- Award a contract to the proposer that presents the best value to the County

3.5 Disqualification

Failure to adhere to the requirements of this RFP, including compliance with Illinois state laws and regulations, may result in a proposer's disqualification from the evaluation process. Additionally, any of the following may be considered grounds for disqualification:

- Submission of incomplete or non-responsive proposals
- Failure to meet the minimum qualifications specified in the RFP
- Evidence of collusion or other anticompetitive practices
- Misrepresentation of the proposer's abilities or experience
- Failure to disclose conflicts of interest

IV. BACKGROUND, VISION, AND AUDITING GOALS

Williamson County is committed to maintaining the highest standards of financial management and accountability, in compliance with the Illinois Counties Code (55 ILCS 5/) and the Illinois Municipal Auditing Law (50 ILCS 310/). The County's vision is to ensure that its financial operations and performance are regularly evaluated and continuously improved to provide the best possible service to its residents.

The primary goals of this auditing services engagement include:

a) Conducting comprehensive financial statement audits in accordance with Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards to ensure the accuracy and reliability of the County's financial reporting;

b) Performing compliance audits to verify adherence to all applicable federal, state, and local laws, regulations, and policies, with a focus on the Illinois Counties Code and the Illinois Municipal Auditing Law;

c) Undertaking performance audits to assess the efficiency, effectiveness, and economy of the County's operations and programs, in alignment with guidance from the Illinois Auditor General's office;

d) Providing advisory services to identify opportunities for process improvements, cost savings, and the strengthening of internal controls, consistent with best practices in Illinois county government auditing;

e) Ensuring transparency and accountability in the County's financial management practices;

f) Identifying and recommending strategies to enhance the County's fiscal health and long-term financial sustainability;

g) Assisting the County in maintaining its bond rating and improving its financial position;

h) Providing insights and recommendations to help the County adapt to changing regulatory requirements and accounting standards.

The selected auditing firm will work closely with the County's finance department and other key stakeholders to achieve these goals and provide the County with the insights and recommendations necessary to enhance its financial management and overall performance.

V. CURRENT ENVIRONMENT

Williamson County maintains a centralized finance department responsible for the County's accounting, budgeting, and financial reporting functions. The County utilizes a enterprise resource planning (ERP) system to manage its financial data and operations.

The County's current annual budget is approximately $26.8 million. The County's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and are audited annually by an independent public accounting firm.

Williamson County is committed to transparency and accountability in its financial management and operations. The County proactively publishes its annual financial reports, budget documents, and other financial information on its public website, in compliance with the Illinois Counties Code and the Illinois Municipal Auditing Law.

VI. CONTRACTUAL TERMS AND CONDITIONS

6.1 Contract Term

The initial contract term shall be for 3 year, with the option to extend for up to 2 additional year periods, subject to satisfactory performance and mutual agreement between the County and the selected firm.

6.2 Termination and Exit Provisions

The County reserves the right to terminate the contract for convenience or cause, with written notice provided to the auditing firm. In the event of termination:

a) The auditing firm shall be entitled to compensation for services satisfactorily performed up to the effective date of termination;

b) The firm shall provide a detailed transition plan to ensure the smooth transfer of all work papers, electronic files, and other relevant materials to the County or its designated successor auditor;

c) The firm shall cooperate fully with the County and any successor auditor to ensure continuity of services and minimal disruption to County operations;

d) All work product, including but not limited to audit reports, working papers, and electronic files, shall be made available to the County upon request;

e) The firm shall maintain all records related to the engagement for a period of [5] years following the termination date, unless otherwise specified by applicable laws or regulations.

6.3 Intellectual Property Rights

All work product, including but not limited to audit reports, analyses, recommendations, and other deliverables produced under this engagement, shall be considered "works made for hire" and shall be the exclusive property of Williamson County. The auditing firm shall not use, sell, or disclose any such work product without the County's prior written consent.

The County grants the auditing firm a non-exclusive, non-transferable license to use the County's intellectual property solely for the purpose of providing the contracted services during the term of the engagement.

6.4 Indemnification and Limitation of Liability

The auditing firm shall indemnify, defend, and hold harmless Williamson County, its officers, agents, and employees from and against any and all claims, liabilities, losses, damages, costs, or expenses, including reasonable attorneys' fees, arising from the firm's negligent acts, errors, or omissions in the performance of services under this engagement.

The auditing firm's total liability to the County for any and all claims arising out of or related to this engagement shall be limited to the amount of fees paid by the County to the firm for the services giving rise to such liability. This limitation of liability shall not apply to losses or damages caused by the firm's willful misconduct or fraudulent behavior.

6.5 Insurance Requirements

The selected auditing firm shall maintain, at its own expense, the following minimum insurance coverage throughout the contract term:

a) Professional Liability Insurance: $[1,000,000] per claim and $[3,000,000] aggregate

b) Commercial General Liability Insurance: $[1,000,000] per occurrence and $[3,000,000] aggregate

c) Workers' Compensation Insurance: As required by Illinois law

d) Cyber Liability Insurance: $100,000] per claim and $[1,000,000] aggregate

The firm shall provide certificates of insurance naming Williamson County as an additional insured on all policies except Workers' Compensation and Professional Liability.

6.6 Confidentiality and Data Protection

The auditing firm shall maintain the confidentiality of all County information, data, and records obtained during the course of the engagement. The firm shall implement appropriate safeguards to protect the County's confidential information and comply with all applicable federal, state, and local laws and regulations regarding data privacy and security.

6.7 Compliance with Laws and Regulations

The auditing firm shall comply with all applicable federal, state, and local laws, regulations, and ordinances in the performance of its services. This includes, but is not limited to, the Illinois Counties Code, the Illinois Municipal Auditing Law, and any applicable requirements set forth by the Illinois Auditor General's office.

6.8 Dispute Resolution

Any disputes arising from or relating to this engagement shall first be addressed through good faith negotiations between the parties. If such negotiations fail to resolve the dispute, the parties agree to submit the dispute to non-binding mediation before pursuing any legal action.

6.9 Governing Law and Venue

This agreement shall be governed by and construed in accordance with the laws of the State of Illinois. Any legal action arising from or related to this engagement shall be filed in the Circuit Court of Williamson County, Illinois.

VII. EVALUATION CRITERIA AND SELECTION PROCESS

7.1 Evaluation Criteria

Proposals will be evaluated based on the following criteria:

a) Qualifications and experience of the firm and key personnel (25%)

b) Understanding of the County's needs and proposed approach to the engagement (20%)

e) References and past performance on similar engagements (20%)

d) Pricing proposal and value for money (15%)

c) Quality and comprehensiveness of the audit methodology and work plan (15%)

f) Innovation and use of technology in the audit process (5%)

7.2 Selection Process

The selection process will consist of the following steps:

a) Initial screening of proposals for completeness and compliance with RFP requirements

b) Detailed evaluation of proposals by a selection committee using the criteria outlined in Section 7.1

c) Shortlisting of top-ranked firms for oral presentations and interviews

d) Conduct of oral presentations and interviews with shortlisted firms

e) Final evaluation and ranking of firms based on proposal content and oral presentations

f) Reference checks and due diligence on the top-ranked firm

g) Contract negotiation with the selected firm

The County reserves the right to modify this selection process as it deems necessary to ensure the selection of the most qualified firm to meet its auditing needs.

VIII. SUBMISSION INSTRUCTIONS AND DEADLINE

Proposals must be submitted electronically in PDF format to Chairman no later than 1PM CDT on June 25, 2025. Late submissions will not be considered.

The email subject line should read:

"Proposal - Williamson County Auditing Services - [Firm Name]"

All inquiries regarding this RFP should be directed to:

Tim Atkisson
County Board Chairman
tatkisson@williamsoncountyil.gov
618-998-2137

IX. ATTACHMENTS

The following attachments are included as part of this RFP:

Attachment A: Williamson County Financial Statements for Fiscal Year 2023

Attachment B: Williamson County Organizational Chart

X. CONCLUSION

Williamson County looks forward to receiving proposals from qualified CPA firms and establishing a productive partnership to enhance the County's financial management and accountability. We appreciate your interest in this opportunity and thank you in advance for your thoughtful and comprehensive responses to this Request for Proposal.