

RESOLUTION NO.: 77—2019-20

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

MAJORITY

1 An independent audit firm licensed to practice in the State of Wisconsin must audit
2 Outagamie County annually. Therefore, due to the prior auditor contract concluding with
3 the 2018 audit, the County requested proposals for a new three to five-year period which
4 consists of a three-year agreement with a possible two-year extension available. The
5 County received three proposals to review. A five person Audit Selection Subcommittee
6 (three County staff members and two Finance Committee members) reviewed the
7 proposals and rated them based upon technical qualifications as well as cost. Based on
8 the evaluations, the Audit Selection Subcommittee unanimously agreed to recommend to
9 the Finance Committee that the firm of CliftonLarsonAllen LLP be hired to perform the
10 County's annual audit for a three-year period with a possible two-year extension
11 available. The proposed fees for auditing services, excluding preparation of the Schedule
12 of Expenditures of Federal and State Awards, are as follows: 2019 - \$72,750; 2020 -
13 \$74,100; 2021 - \$75,500. The fees for the 2019 audit to be paid in 2020 have been
14 included in the 2020 proposed budget.

15
16 NOW THEREFORE, the undersigned members of the Finance Committee recommend adoption
17 of the following resolution.

18 BE IT RESOLVED, that the Outagamie County Board of Supervisors does authorize and
19 approve of the firm CliftonLarsonAllen LLP to provide auditing services for Outagamie County by
20 entering into a three year term contract with a possible two year extension option beginning with the
21 2019 audit and that said funds for the purchase of this service shall be budgeted in each year of the
22 contract, and

23 BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy
24 of this resolution to the Outagamie County Executive, the Outagamie County Finance Director, and
25 CliftonLarsonAllen LLP.

26 Dated this ____ day of October 2019

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28
29

Respectfully Submitted,
FINANCE COMMITTEE

Kevin Sturn

Nadine Miller

Mike Thomas

Chris Croatt

Pete Marcks

Duly and officially adopted by the County Board on: _____

Signed: _____

Board Chairperson

County Clerk

Approved: _____

Vetoed: _____

Signed: _____

County Executive

OUTAGAMIE COUNTY FISCAL NOTE

INTRODUCTION: This form must be attached to any resolution or ordinance which contains a spending or revenue proposal. The form should be completed by an individual within the department initiating the resolution or ordinance with assistance from the Financial Services Department. Contact the Finance Director (1674), Controller (1675) or Staff Accountant (1681) for assistance. Once completed, forward a copy of the form to the Financial Services Department for their review. Financial Services will forward a reviewed copy of the fiscal note to Legislative Services.

1. **Subject:** Recommendation for Auditing Services for a Three to Five-year Period (Three-year contract with a possible two year extension available).

2. **Description:** This section must be completed for all fiscal notes. Briefly and concisely describe the request. State assumptions used and discuss any current year and long-term fiscal impacts. (A separate attachment can be used)

Outagamie County is required to be audited annually by an independent audit firm licensed to practice in the State of Wisconsin. Therefore, due to the prior contract concluding with the 2018 audit, the County requested proposals for a new three to five-year period. The three to five-year period consists of a three-year agreement with a possible two-year extension available. The County received three proposals to review. A five person audit selection subcommittee (three County staff members and two Finance Committee members) reviewed the proposals and rated them based upon technical qualifications as well as cost. Based upon the evaluations, the audit selection subcommittee unanimously agreed to recommend to the Finance Committee, that the firm of CliftonLarsonAllen LLP be hired to perform the County's annual audit for a three-year period as well as possibly a two-year extension after that. The proposed fees for auditing services, excluding preparation of the Schedule of Expenditures of Federal and State Awards, are as follows: 2019 - \$72,750, 2020 - \$74,100 and 2021 - \$75,500. The fees for the 2019 audit to be paid in 2020 have been included in the 2020 proposed budget.

Current Year Budget Impact (Check one or more of the following boxes)

Revenues Expenses (Cost) None

3. Is the specific cost or revenue included in the current year's budget? yes (X) no () partially () 2020 Proposed Budget
4. If the proposal requests additional spending, can the additional cost be absorbed within the current year's line item? yes () no () n/a (X)
5. Is the proposal to accept additional revenues only? yes () no (X)
6. Does this request modify/adjust the current year budget? yes () no (X)
If no, skip to question 8 below.
7. Detail current year budget changes. Please list cost center name, line item, account number and either the increase or decrease amount. (Please note that all budget adjustments must balance. For example, an increase in an expenditure account must be offset by a decrease in another expenditure account or the contingency fund or an increase in a revenue account or other funding sources such as fund balance applied.)

COST CENTER NAME	LINE ITEM (i.e. Salaries, Supplies, Etc.)	ACCOUNT NUMBER INCLUDING COST CENTER (i.e. 1004100.5100, 1004100.5400, etc.)	INCREASE (DECREASE) AMOUNT
Not Applicable - Included in the 2020 Proposed Budget.			

Annual and Long-Term Impact

8. Is the above Increase/Decrease a nonrecurring one-time expense or revenue? yes () no (X) n/a ()
9. What is the anticipated annual and/or long-term cost or revenue impact? Annual Cost See annual costs above
Annual Revenue 0

Fiscal Note Prepared by: Brian Murray, Finance

For Financial Services purposes only

Reviewed By: <u>Bm 20/11/19</u>	If expenditures are recorded in the financial system at a level of detail lower than the level 6 as shown above, indicate the specific account numbers and amounts below: Detail Expenditures Account Number Amount
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