

**COUNTY OF UNION, ILLINOIS**

**REQUEST FOR QUALIFICATIONS**

**FOR**

**FINANCIAL AUDITING SERVICES**

Issue Date: February 16, 2018

Submittal Due Date: March 9, 2018  
12:00 P.M.

Contact Person: Angie Coke  
[acoke@unioncountyil.gov](mailto:acoke@unioncountyil.gov)  
618-833-8276

**Submit Sealed Bids to:**  
County Clerk  
Union County Courthouse  
309 West Market Street  
Room 116  
Jonesboro, Illinois 62952  
Telephone: 618-833-5711

## **FINANCIAL AUDITING SERVICES FOR THE COUNTY OF UNION, ILLINOIS**

### **Overview**

The County of Union, Illinois (the “County”) is issuing this Request for Qualifications (the “RFQ”) for financial auditing services for the County of Union, Illinois.

The County Board requests proposals from qualified firms of certified public accountants for conducting the annual audits of the financial operations of Union County for the fiscal years ending November 30, 2017, 2018, 2019, 2020 and 2021. The County Board will award a five-year contract, reserving the right to terminate the contract after one year.

The audit must be performed in accordance with (a) Generally Accepted Auditing Standards; (b) County Auditing Law (55 ILCS 5/6-31001 et. seq.); (c) the standards for financial audits set forth in “Government Auditing Standards” issued by the U.S. Government Accountability Office; (d) the federal Single Audit Act; and (e) U.S. Office of Management and Budget (OMB) Circular A-133 “Audits of States, Local Government and Non-Profit Organizations” and “Compliance Supplement”.

Upon completion of the audit, the audit firm must provide the following reports, addressed to the County Board: (a) a report on the fair presentation of the financial statements in conformity with generally accepted accounting principles; (b) an “in-relation-to” report on the combining and individual fund financial statements and supporting schedules, including the schedule of expenditures of federal awards; (c) a report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with GAO “Government Auditing Standards”; (d) a report on compliance with requirements applicable to each major federal program and on internal control over compliance in accordance with OMB Circular A-133; and (e) a schedule of findings and questioned costs in accordance with OMB Circular A-133.

Additionally, pursuant to state statutes (705 ILCS 105/27.8), a separate audit of the Circuit Clerk Office shall be performed annually. The proposal shall include audits for the fiscal years ending November 30, 2015, November 30, 2016, November 30, 2017, November 30, 2018, November 30, 2019, November 30, 2020, and November 30, 2021. The audit must be performed in accordance with generally accepted auditing standards and GAO “Government Auditing Standards.”

Upon completion of the audit, the audit firm must provide the following reports addressed to the County Board: (a) a report expressing an opinion on the financial statements of the Circuit Clerk Office; (b) a report expressing an opinion on internal controls of the Circuit Clerk Office; (c) a 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; (d) any documentation or statements necessary to support the findings and opinions of the auditors; and (e) any supplemental schedules or other documents required by the audit guidelines issued by the Administrative Office of the Illinois Courts.

The audits shall be completed and presented to the County Board within five months of the end of the fiscal year.

The auditor shall electronically file the completed audit report & AFR with the Comptroller within 180 days after the end of the fiscal year.

Letters of Qualifications will be received by the County until FRIDAY, MARCH 9, 2018 at 12:00 p.m. in the Union County Clerk's Office.

Questions regarding this RFQ may be directed to the Union County Administrator, Angie Coke at 618-833-8276 or [acoke@unioncountyil.gov](mailto:acoke@unioncountyil.gov).

The County reserves the right to reject any and all proposals received pursuant to this RFQ and to waive or not waive any informalities or irregularities in proposals or proposal procedures, and to accept or further negotiate cost, terms or conditions of any proposal determined by the County to be in the best interests of the County even though not the lowest cost proposal.

### **Mandatory Requirements and Conditions**

A response to this RFQ must include and/or comply with the following:

1. A cover letter designating the name, address and telephone number of the person or persons available for contact concerning the proposal.
2. A noted timeline regarding provision of services including an estimated completion date for the annual Circuit Clerk's audits for the years ending November 30, 2015 & November 30, 2016 in addition to the expected completion of the County and Circuit Clerk audits for the year ending November 30, 2017.
3. 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. Affirm that the audit firm meets the independence standards of the U.S. GAO "Government Auditing Standards". List and describe the firm's professional relationships involving Union County or any of its agencies or officials for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
4. 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.

5. Describe the firm's system of internal quality review.
6. Describe the firm's participation in an external quality control review program. Submit a copy of the report on the firm's most recent external quality control (peer) review, with a statement about whether that review included a review of specific government engagements. Include the related letter of comments and the firm's response to the letter of comments.
7. Provide information on the results of any federal or state desk reviews or field reviews of the firm's audits during the past three years.
8. Provide information on the circumstances and status of any disciplinary action taken or pending against the firm by state regulatory bodies or professional organizations during the past three years.
9. List engagements performed in the last five years that are similar to the requested audit of Union County.
10. Other items the proposer wishes to have considered.

### **Evaluation Criteria**

In determining the most favorable qualifications, the County shall consider the following:

- (1) Qualitative review conducted by County Board.
- (2) Peer review reports and related materials.
- (3) Interviews, including other clients, with senior engagement personnel.
- (4) Prior knowledge or prior dealings of the proposer related to official business of the County.
- (5) Any other information and/or factors that the County considers relevant.

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