



Board of County Commissioners Agenda Request

6B
Agenda Item #

Requested Meeting Date: November 8, 2016

Title of Item: Approve Quote for 2017 and 2018 Aitkin County Annual Audit

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Patrick Wussow		Department: Administration
Presenter (Name and Title): Patrick Wussow, Interim County Administrator		Estimated Time Needed:
Summary of Issue: Please see the attached memo and documents.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Approve Finance Committee's recommendation to accept CLA quote of \$105,800 for 2017 and 2018 annual audits.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

AITKIN COUNTY ADMINISTRATION

Aitkin County Courthouse
217 Second Street N.W. Room 134
Aitkin, MN 56431
218-927-7276
Fax: 218-927-7374

TO: Aitkin County Board of Commissioners

FROM: Patrick Wussow, Aitkin County Interim Administrator

RE: Review and Recommendation for County Audit for 2017 and 2018

DATE: November 1, 2016

Earlier this year the County Board directed staff to inform the State Auditor that Aitkin County would seek quotes for Auditing service. That was completed in July of this year. The next logical step in the process was to seek quotes. That process ended on October 31st. Attached are the notice seeking quotes and the tabulation sheet identifying the quotes.

The Finance Committee of Donna Boyer, Kirk Peysar, Lori Grams, Kathy Ryan, Sarah Olsen and I reviewed and discussed the proposals/quotes. The committee members discussed experience with county government audits, experience with Aitkin County's audit, the level of work required by consultant of the County staff (i.e. staff to prepare finance statements), the audit amount quoted, and other issues.

The committee is very happy to report that the County Audit expense will be reduced from the recent amount of \$85,917.00 for the 2015 audit. It is the committee's recommendation to enter into an agreement with Clifton Larson and Allen (CLA) at their quoted amount based upon the committees determination that CLA firm best met Aitkin County's need.

By approving this recommendation the County Board is directing staff to bring back, at a later date, an agreement for CLA to conduct the Aitkin County audit for the years 2017 and 2018.

Please contact me with questions.

Request for Quotes for Aitkin County Annual Audit:

In light of the 2015 legislative changes to Minnesota Statute § 6.481, subd. 7 allowing counties to hire private firms for financial statement audits, Aitkin County has provided notice to the Office of the State Auditor that the County will hire a private firm and is now seeking quotes for financial statement and single audit services for fiscal years 2017 and 2018.

We ask interested firms to submit a quoted price for each fiscal year itemized by financial statement audit, single audit, and reimbursable expenses by Noon on October 31, 2016. The current plan is for quotes to be reviewed and a recommendation be made to the Aitkin County Board of Commissioners for their consideration on Tuesday, November 8, 2016.

The audit firm’s principal contact with Aitkin County will be Donna Boyer, Financial Assistant 218-927-7265, who will coordinate the assistance to be provided by the County to the auditor.

Aitkin County would appreciate a price breakout similar to the following:

	<u>2017</u>	<u>2018</u>
<u>Financial Statement Audit</u>	\$ XXX	\$ XXX
<u>Single Audit</u>	\$ XXX	\$ XXX
<u>Reimbursable Expenses</u>	\$ XXX	\$ XXX
<u>Total</u>	\$ XXX	\$ XXX

For reference, Aitkin County’s past audits can be found on the OSA website. www.auditor.state.mn.us

In your quote, please:

- Note that we require the audit to be completed by June 30th
- Include the name, phone number, and email address of the person who will be our primary contact
- Include a list of counties and/or cities we may contact as a reference
- Be aware of Long Lake Conservation Center and its unique part of Aitkin County

Inquiries concerning the request for quotes must be made to: Patrick Wussow @ 218-927-3093

patrick.wussow@co.aitkin.mn.us

To be considered, electronic delivery of a quote must be received by Noon on October 31, 2016 to the following email address:

Patrick Wussow
Aitkin County Interim Administrator
patrick.wussow@co.aitkin.mn.us

Aitkin County Annual Audit - Quote Tabulations

	2017 Financial Statement Audit	2017 Single Audit	2017 Reimbursable Expenses	2017 Total	2018 Financial Statement Audit	2018 Single Audit	2018 Reimbursable Expenses	2018 Total	2017/2018 Grand Total	Notes
CliffordLarsonAllen - Doug Host	\$46,000.00	\$6,000.00	\$0.00	\$52,000.00	\$47,600.00	\$6,200.00	\$0.00	\$53,800.00	\$105,800.00	See Pg. 54 for add'l details
BerganKDV - Steve Wischmann	\$36,000.00	\$7,500.00	\$750.00	\$44,250.00	\$37,000.00	\$7,500.00	\$750.00	\$45,250.00	\$89,500.00	See Pg. 22 for add'l details
Baker Tilly - Ryan Engelstad	\$54,500.00	\$8,250.00	\$2,000.00	\$64,750.00	\$56,000.00	\$8,500.00	\$2,000.00	\$66,500.00	\$131,250.00	See Pg. 14 - offer 1st yr discount
ABDO, EICK & MEYERS Andrew K. Berg	\$43,500.00	\$6,000.00	\$0.00	\$49,500.00	\$44,800.00	\$6,200.00	\$0.00	\$51,000.00	\$100,500.00	Single Audit #s may vary
Eide Bailly LLP - James Ford	\$43,000.00	\$6,000.00	\$0.00	\$49,000.00	\$44,250.00	\$6,250.00	\$0.00	\$50,500.00	\$99,500.00	Quotes reflect 2016 & 2017
Redpath CPAS - P. Moeller	\$33,000.00	\$5,000.00	\$1,000.00	\$39,000.00	\$34,000.00	\$5,150.00	\$1,025.00	\$40,175.00	\$79,175.00	Add'l to prepare finance statements
Office of State Auditor Chuck Kandel										None received

Note:

2015 State Auditor's
Audit - \$85,917.00