

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION BUDGET COMMITTEE MEETING**

Monday, February 1, 2021

4:30 PM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, subject to space limitations, as well as guidelines and orders that are in place for indoor gatherings.

Public comments will be limited to 3 minutes. The Board will allow 1 hour for public comments.

Public comments may be sent to Rebecca McDonough

at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be greeted outside the buildings and brought into the meeting individually to present; if you are attending the Board meeting in person, you will be asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

You will be required to abide by guidelines and/or orders required for indoor public locations in Dane County and Wisconsin.

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA**

**IV. PUBLIC COMMENTS**

**V. REVIEW AND PROVIDE INPUT ON 2021-2022 BUDGET**

**3**

**PRIORITIES**

Per the committee's request at the last Budget Meeting, attached please find draft budget priorities for the 2021-2022 budget cycle. We will review these priorities with the committee on Monday night and seek your input. There will be greater detail put to the priorities as the budget moves forward in preparation for the 1st draft of the budget going to the full board in May.

**VI. FORECAST 5 EARLY BUDGET OUTLOOK FOR 2021-2022**

**5**

In December, Steve Summers worked on budget forecast parameters and assumptions. This document summarizes his efforts to achieve a balanced budget for 2021-22 fiscal year. It is anticipated that this draft of assumptions will change as we proceed through the next months of the planning process. These assumptions provide a guide as to the impacts that different decisions will have on the final proposed budget.

**VII. REVIEW RFP FOR AUDIT SERVICES**

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Our current audit firm is no longer auditing school districts. This necessitates a distribution of the Audit RFP. Policy states we will send out an RFP for 5-year terms.

The RFP has been updated, timeline established, and bid list created.

Criteria and scoring for the evaluation of bids will be utilized as in the past.

The committee will be provided a summary of bids and a recommendation on March 01st for board approval March 8th.

**VIII. FUTURE AGENDA ITEMS**

**IX. ADJOURN**

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”

## **DRAFT--Budget Priorities for 2021-2022 School Year**

The budget process for the 2021-2022 school year begins with a review of district budgetary priorities that are set in collaboration between the administration and the Budget Committee, and then presented to the full board.

The following parameters guide the budget process and serve as the framework for more specific priorities:

- The budget process will be grounded in strategic financial planning to manage expenditure and revenues to best serve the financial and programmatic needs of the district.
- The budget process will align resources with strategic planning initiatives.
- The budget process will move the district forward with improvements and enhancements to educational programs and processes, to meet the needs of a growing, and increasingly diverse, student population
- The budget process will recognize that schools are a people driven business and will support efforts to enhance the recruitment and retention of highly qualified staff.

The more specific funding priorities are broken down into three categories: *Financial Priorities, Strategic Priorities, and Programmatic Priorities.*

### **Financial Priorities**

Financial priorities represent those areas that need to be addressed through the budget process that specifically relate to the financial health of the school district.

1. By the 2022-2023 budget cycle, the operational accounts that were impacted with budget transfers and referendum funds throughout the COVID-19 pandemic will be reestablished at sustainable levels.
2. The Fund Balance Policy will be reviewed as part of the 2021-2022 budget process, and a plan will be put in place to address the fund balance percentage needed to establish a solid bond rating for future borrowings.
3. A plan for years 2-5 will be established for the use of the \$2.1M five-year operational referendum funds that were approved in November 2020.

### **Programmatic Priorities**

Programmatic priorities are those areas of need to be addressed through the budget process and specifically relate to the strengthening of educational programs.

1. A remote learning model will be designed for K-12 post-Covid for students/families that will be seeking an alternative educational delivery model.
2. Budget Requests and Staff -- Requests were received on 1-27-21. Recommendations will be forthcoming and will be based on programmatic needs and staffing allocation.

## **Strategic Priorities**

Strategic priorities are those areas of need to be addressed through the budget process and specifically relate to the items that are within the strategic plan and need budget allocation to be successful.

1. Staff compensation will be considered from the start of the budget process, with data, to recruit, support, and retain highly qualified staff.
2. A district branding process will be established and implemented.
3. The District will review and reestablish the long-range facility plan as it relates to future referendum issues.
4. Funds will be strategically allocated to address high level needs from the 20-year facility maintenance plan.

## **BUDGET FORECAST PLANNING FOR 2021-22**

- Gather data for assumptions
  - Enrollment (head count, open enrollment in and out)
  - State allowable revenue limit increase and/or change in aid
  - Current budget activity
  - Exceptions or variances between current and prior years
- Explore the outcomes of different data scenarios

### **Included in the first draft – “BALANCED BUDGET”**

- Enrollment
  - Resident FTE comparison between September and January shows growth of 15 students. Revenue limit calculations use the pro-rated student resident count 3-year average. The 3-year average. Current assumptions include 12<sup>th</sup> grade enrollment (340-360) graduating while incoming 5K trend is lower (270-290). Our assumptions for 2021-22 include a reduction in resident membership.
- Revenue
  - State revenue limit allowable increase (DPI budget proposal) \$150 per pupil
  - Categorical aid increase to \$750 (currently \$742)
- Expenditures
  - Salary costs increase at 2.85% for all years, no increase in staff FTE
  - Health costs increase at 0%
  - Dental costs increase at 5%
  - Non-personnel costs no increase except transportation (5%) and utilities (3%)
  - Savings from staff retirements is not included
  - Inter-fund transfer would not be required for Fund 50 Food Service

## I. 2021-2022 BUDGET TIMELINE

January 4	Open budget request/reallocation/reduction process to Administration
<b>January 25</b>	<b>All budget requests/reallocations/reductions due to the Executive Director of Operations</b>
February 1 – 5	Present first draft of the budget planning process to the Budget Committee
March 1 – 5	Present second draft of the budget planning process to the Budget Committee
March 8	Present budget planning process to the School Board for approval
March 9	Distribute approved budget planning process to the administrative cabinet
March 9 – Apr. 2	Building/department level budget development
<b>TBD?</b>	<b>Special School Board/Leadership Team meeting to review 2021-22 budget process</b>
April 6 – 30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 3 – 7	First draft of the budget to the Budget Committee
May 10	First draft of the budget to the School Board School Board approves 2021-22 student fees School Board approves 2021-22 insurance benefits
May 11 – 28	Staff presentations on the budget process
June 7 – 11	Second draft of the budget to the Budget Committee
June 14	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 6 – 9	Third draft of the budget to the Budget Committee
July 12	Third draft of the budget to the School Board Public hearing on the budget during School Board meeting School Board approves budget to allow for summer activity
September 17	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 18	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 19 – 22	Present budget changes and tax levy changes to the Budget Committee
October 25	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk

# Waunakee Community School District

## REQUEST FOR PROPOSAL AUDIT SERVICES

### I. INTRODUCTION

#### A. General Information

The Waunakee Community School District is requesting proposals from licensed certified public accountant firms to audit its financial statements for the fiscal year ending June 30, 2021, with the option of auditing its financial statements for the subsequent four (4) fiscal years. These audits are to be performed in accordance with the provisions included in this request for proposal:

To be considered, a PDF file of the proposal (including Appendix A) must be received by Steve Summers, Executive Director of Operations at [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us), by 10:00 AM on February 19, 2021. The Waunakee Community School District reserves the right to reject any or all proposals submitted.

The Waunakee Community School District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the Waunakee Community School District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

Submission of the proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Waunakee Community School District and the firm selected.

It is anticipated the selection of a firm will be completed by March 08, 2021. Following the notification of the selected firm it is expected a contract will be executed between both parties by April 01, 2021.

#### B. Term of Engagement

A one (1) year contract with four annual renewals is contemplated, subject to satisfactory negotiation of terms and the concurrence of the Board of Education.

### II. NATURE OF SERVICES REQUIRED

#### A. Scope of Work to be performed

The auditor will express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles.

The financial and compliance audit will involve all the School District's funds and accounts. The auditor is required to analyze and apply audit procedures to the supplementary information in order to comply with reporting requirements as prescribed by Wisconsin Department of Public Instruction and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration.

The District has reclassified the student activity and scholarship funds according to the GASB84 requirements. An audit of the District's elementary, middle school and senior high gift fund's statement of receipts, disbursements and fund balances (cash basis) is required. A separate Gift Fund report is required.

A membership audit of the third Friday of September and the second Friday in January Membership Reports, if required by the Department of Public Instruction.

Provide unlimited consultation during the year.

B. Auditing Standards

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the *Government Auditing Standards*, issued by the Comptroller General of the United States; *Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non Profit Organizations*; and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

C. Reports

The auditor shall submit to the Waunakee Community School District Board the following reports, with copies of each for transmittal to the Department of Public Instruction and other agencies as required:

1. Department of Public Instruction form PI 1506 AC internet filing and audit statements
2. Independent Auditors Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information
3. Independent Auditor's Report on Compliance and Internal Controls over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
4. Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with *OMB Circular A-133* and the *State Single Audit Guidelines*
5. Current Year Findings and Questioned Costs

6. Status of Prior Year Findings and Questioned Cost
7. A management letter, with appropriate recommendations, commenting on material weaknesses in internal accounting control, reportable conditions, and identifying possible noncompliance with finance related legal provisions
8. Gift Fund Activity Audit Report
9. State Aid Membership audit reports as required by the Department of Public Instruction. *(School Districts are selected and notified by DPI by February of each year)*
10. Irregularities and illegal acts. Auditors are required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:
  - a. Superintendent
  - b. Executive Director of Operations
  - c. Board Treasurer
  - d. Board President
11. In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial statement. The following conditions shall be considered reportable:
  - a. Reportable conditions that are also material weaknesses shall be identified as such in the report
  - b. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls
  - c. The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance
  - d. Electronic copies in word-searchable PDF of each audit report is required.

D. Working Paper Retention and access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Waunakee Community School District of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

Waunakee Community School District  
Wisconsin Department of Public Instruction

U.S. General Accounting Office (GAO)  
Parties designated by the federal or state governments or by the  
Waunakee Community School District as part of an audit quality  
review process audit

In addition, the firm shall respond to the reasonable inquiries of successor Auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

E. Timing, Location, and Conduct of Audit Work

In addition to time requirements established by the Department of Public Instruction, the following conditions shall apply:

1. The District, expects to receive prior to June 1<sup>st</sup> of each year, a list of schedules to be prepared and other items required for the audit.
2. Pre-closing, interim, tests and procedures shall be conducted at a mutually agreeable time.
3. The final onsite audit will be scheduled during first through third full weeks of August. The audit will be conducted on district premises. The District will provide space deemed adequate by the auditor to efficiently conduct the audit.
4. Adjusted trial balance figures are required by the last week in August. Prior to completion of the onsite audit, the auditor will meet with the Executive Director of Operations to review adjusting journal entries, certify data for submission of the PI-1505AC, and review any adjustments or concerns that might affect the district completion of the PI-1505SE.
5. Audits of individual activity funds shall be conducted within eight (8) weeks of receipt of the year-ending bank statements.
6. Report completion and an exit conference are required by October 1<sup>st</sup> of each year.
7. Prior to submission of the completed report, the auditor will be required to review a draft of the proposed report and management letter with the Executive Director of Operations. The management letter will be sent to the Executive Director of Operations.
8. The financial audit reports must be submitted to the District no later than November 1<sup>st</sup> of each year. The financial Audit Statement must be submitted to the Department of Instruction by November 1<sup>st</sup>.
9. The auditor will present the financial statement and management letter at a meeting of the School Board as requested.

### III. DESCRIPTION OF THE GOVERNMENT

#### A. Principal Contact

The auditors will report to the President of the School board and will receive information from the Executive Director of Operations or a designated representative, who will coordinate the assistance to be provided by the School District to the auditor.

#### B. Background Information

The Waunakee Community School District is a K-12 district consisting of 3 Elementary Schools, 1 Intermediate School, 1 Middle School, and 1 High School. The District General Fund budget is approximately \$49.2 million and the All-Fund budget is approximately \$69.8 million.

The Business Office personnel consist of an Executive Director of Operations, Accounting Specialist, Accounts Payable Specialist, an Administrative Assistant to the Executive Director of Operations and a Receptionist/Administrative Assistant for Auxiliary Services. The Payroll Specialist, Employment and Benefits Specialist and Payroll & Benefits Specialist work in the district Human Resources office.

The District uses the modified accrual accounting system designed by the Wisconsin Department of Public Instruction (WUFAR Accounting System). The District utilizes the Skyward financial system and Infinite Campus student management software package.

#### C. Federal and State Financial Assistance

As part of the Single Audit Act, all Federal and State Finance Assistance received by Waunakee Community School District must also be audited. Waunakee Community School District receives in excess of \$1.5M of Federal grants and assistance from the U.S. Department of Education, U.S. Department of Agriculture, state of Wisconsin, and other entities.

### IV. TIME REQUIREMENTS

#### A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are required to be submitted:

Requests for proposals issued	February 02, 2021
Due Date for proposals	February 19, 2021

#### B. Notification and Contract Dates

Selected firm notified	March 09, 2021
Contract date	April 01, 2021

C. Date Audit May Commence

The Waunakee Community School District will have all records, posted statements, bank reconciliations, and other necessary reports ready for audit and all management personnel available to meet with the firm's personnel prior to the first full week in August.

V. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made via email to:

**LaDonna Radel**  
**Accounting Specialist**  
**ladonnaradel@waunakee.k12.wi.us**

2. Submission of Proposals

Proposals must be sent via email to [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us) using the subject line: Auditor Bid RFP. The following material is required to be received in PDF file format by February 19, 2021 for a proposing firm to be considered:

i. Title page

Title page showing the request for proposal's subject; the firm's name, address and telephone number of a contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for sixty days.

iv. Detailed Proposal

The proposal should follow the order set forth in Section B.

v. Financial Proposal Appendix A.

## B. Technical Proposal

### 1. General Requirements

The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should specify an audit approach that will meet the request for proposal requirements. As such, the substance of proposals will carry more weight than their form or manner of presentation.

While additional data may be presented, the following subjects, items No. 2 through 10, must be included. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. They represent the criteria against which the proposal will be evaluated.

### 2. Independence

The firm should provide an affirmative statement that it is independent of the School District as defined by generally accepted auditing standards/the U.S. General Accounting Office's government Auditing Standards. The firm should also list and describe the firm's professional relationships involving the School District or any of its agencies for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

### 3. License to Practice in Wisconsin.

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Wisconsin.

### 4. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's government audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis. And the number of the staff to be employed on a part-time basis.

The firm shall provide information on the results of the most recent peer review and the results of any Federal or State reviews of its audits during the past five (5) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past five (5) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Wisconsin. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past five (5) years and membership in professional organizations relevant to the performance of the audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the School District. However, in either case, the School District retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the Waunakee Community School District

The firm should list separately all engagements within the last five years for the Waunakee Community School District by the type of engagement (i.e. audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of five) performed in the last five years that are similar to the engagement described in this request for proposals. Indicate the scope of work, date, engagement partners, total hours, and the name and email address of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals.

Firms are required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample sizes and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the Waunakee Community School District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential Audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the School District.

C. Financial Proposal Appendix A

The Waunakee Community School District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the financial proposal. Such costs should not be included in the proposal.

The Audit Services Proposal Response Form should be completed in full. A fixed price consistent with auditing standards at that time for the 2021, 2022, 2023, 2024 and 2025 engagements. The financial proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

## VI. EVALUATION PROCEDURES

### A. Administrative Review

Proposals submitted will be evaluated by the Executive Director of Operations.

### B. Review of Proposals

The Executive Director of Operations will share the complete proposals from each firm with the Budget Committee of the School Board. The Budget Committee will evaluate the proposals and present a recommendation to the School Board for consideration.

### C. Oral Presentations

During the evaluation process, the Executive Director of Operations has the discretion to request any one or all firms to make oral presentations. Such presentations may provide firms with an opportunity to answer any questions on a firm's proposal. Not all firms may be asked to make such oral presentations.

### E. Final Selection

The Waunakee Community School District Board of Education will select a firm based upon the recommendation of the Budget Committee. It is anticipated that a firm will be selected on March 08, 2021. Following notification of the firm selected, it is expected a contract will be executed between both parties by April 1, 2021.

### F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Waunakee Community School District and the firm selected.

The Waunakee Community School District reserves the right without prejudice to reject any and all proposals.

**APPENDIX A**

**WAUNAKEE COMMUNITY SCHOOL DISTRICT**

Audit Services Proposal Response Form

**1. Proposal Information:**

Name of firm: \_\_\_\_\_

Address of firm: \_\_\_\_\_

Name of individual completing proposal: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Email: \_\_\_\_\_

**2. Services Required/Audit Specifications**

As the authorized representative of the above, our firm, if selected, agrees to perform the services identified in Section II – Nature of Services Required of the RFP, and sign a contract stating same.

\_\_\_\_\_

Signature of authorized representative

Title

\_\_\_\_\_  
Printed name of authorized representative

**3. Pricing information, including all out-of-pocket expenses:**

**Bid Services**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
1. Financial audit per specifications, including gift/activity funds, to meet all State and Federal Requirements					
2. Membership audit if required by the Dept. of Public Instruction					
3. Maintenance of Depreciation					
Total of Bid Services					

**Hourly Rate:**

	<b>Rate</b>	<b>Hours</b>
<b>Partner</b>		
<b>Manager</b>		
<b>Senior</b>		
<b>In-charge</b>		
<b>Staff</b>		

Johnson Block & Company, Inc	406 Science Drive, Suite 100	
Wipfli LLP	2501 W. Beltline Hwy	PO Box 8700
Baker Tilly Virchow Krause, LLP	10 Terrace Court	PO BOX 7398
CliftonLarsonAllen	8215 Greenway Blvd, Suite 600	
Reilly, Penner & Benton LLP	6411 Mineral Point Road, Suite A	
Hawkins Ash CPAs, LLP	One East Waldo Blvd, Suite 5	
RSM US LLP	8020 Excelsior Drive	

			Contact Name
Madison	WI	53711	(608) 274-2002 Amie Blume
Madison	WI	53708	(608) 661-2692 Brian Anderson
Madison	WI	53718	(608)249-6622 Carla Gogin
Middleton	WI	53562	(608)662-8600 Jake Lernell
Madison	WI	53705	(608)442-3838 Vicki Buening
Manitowoc	WI	54220	(920) 684-7128 Kevin Behkne
Madison	WI	53717	608 833 2612 Stephanie Wagner

Email Address

[Ablume@johnsonblock.com](mailto:Ablume@johnsonblock.com)

[banderson@wipfli.com](mailto:banderson@wipfli.com)

[carla.gogin@vbtilly.com](mailto:carla.gogin@vbtilly.com)

[jakelennell@claconnect.com](mailto:jakelennell@claconnect.com)

[vbuening@rpblp.com](mailto:vbuening@rpblp.com)

[Kevinbehnke@hawkinsashcpas.com](mailto:Kevinbehnke@hawkinsashcpas.com)

[Stephanie.Wagner2@rsmus.com](mailto:Stephanie.Wagner2@rsmus.com)

### Audit Selection Criteria

Technical Criteria	Points
<p><b>Responsiveness of the proposal in clearly stating an understanding of the work to be performed (0-40 Points)</b></p> <ul style="list-style-type: none"> <li>A. Audit Coverage: Adequacy of sampling techniques / Adequacy of analytical procedures – 15 Points</li> <li>B. Realistic time estimates of each major segment of the work plan and the estimated number of hours for each staff level including consultants assigned – 10 Points</li> <li>C. Copy of an audit conducted last year for another similar school district – 10 Points</li> </ul>	/ 35
<p><b>Technical Experience of the Firm (0-40 Points)</b></p> <ul style="list-style-type: none"> <li>A. Prior experience working in public school districts – 10 Points</li> <li>B. Prior experience working with similar entities (budget and size) – 10 Points</li> <li>C. Firm or staff auditing experience within our district – 5 Points</li> </ul>	/ 25
<p><b>Qualifications of staff, including consultants, to be assigned to the audit. Education, including continuing education courses taken during the past two years, position in the firm, and years and types of experience will be considered. This will be determined from the resumes submitted. (0-20 Points)</b></p> <ul style="list-style-type: none"> <li>A. Qualifications of the audit team – 10 Points</li> <li>B. Supervision to be exercised over the audit team by the firm’s management – 5 Points</li> <li>C. Size and structure of the firm – 5 Points</li> </ul>	/ 20
<p><b>Cost of the Audit (0-20 Points)</b></p> <ul style="list-style-type: none"> <li>A. Provided a costing of the following required services: <ul style="list-style-type: none"> <li>- Basic Audit Services</li> <li>- Financial Statement Preparation</li> <li>- Fixed Assets Update/Depreciation</li> <li>- Membership Audit (if required)</li> </ul> </li> </ul>	/ 20
<b>Results</b>	<b>/ 100</b>