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Advertisement

The City of Mayville is seeking proposals from qualified firms of Certified Public Accountants to audit its financial statements for the calendar years ending 2025, 2026, 2027 with the option for two one-year extensions. The selected firm is required to conduct an audit of all funds and account groups of the City. The audits are to be performed in accordance with generally accepted audit standards.

Request for proposal packets will be available starting April 10, 2025 on the City of Mayville's website at <https://www.mayvillecity.com> and on DemandStar www.demandstar.com Proposals shall be submitted in accordance with all terms, conditions and specifications as set out in the Request for Proposal (RFP). Sealed proposals should be marked "Audit Services" and must be received in the City Clerk's Office, 15 S. School Street, Mayville WI by 10:00 a.m. on or before May 9, 2025. The Fee Proposal shall be in a separate sealed envelope and included with the proposal. Faxed, emailed or late proposals will be rejected.

The City of Mayville encourages the participation of minority, women-owned and disadvantaged business enterprises. The City of Mayville reserves the right to reject any or all proposals, to waive irregularities, or to accept such proposals, as in the option of the City, will be in its best interests.

Anastasia Gonstead
City of Mayville Clerk

Request for Proposals
City of Mayville
Audit Services RFP #25-02

I. Overview of Project

The City of Mayville is seeking proposals from qualified firms of Certified Public Accountants to audit its financial statements for the calendar years ending 2025, 2026, 2027 with the option for two one-year extensions. The selected firm is required to conduct an audit of all funds and account groups of the City. The audits are to be performed in accordance with generally accepted audit standards. The auditor shall express an opinion on the individual funds, account groups and combined financial statements as well as the general-purpose financial statement of the City. Respondents must also be available throughout the subsequent year(s) to provide guidance and assistance with financial accounting and reporting as needed.

The City of Mayville has a population of 5,241. The fiscal year begins on January 1 and ends on December 31. The City operates under a Council-Mayor form of government and has an appointed Administrator to handle daily affairs. The City provides the following services to its citizens: General government, elections, planning and development, parks, recreation, aquatic and fitness center, library, public works, streets, infrastructure maintenance, police, fire, ambulance, wastewater, water, storm water, and parking. Contracted services are also provided for refuse and recycling collection, assessor, building inspection and zoning.

The Comptroller/Treasurer's main function is in oversight of all fiscal activities of the city's operations. This includes treasury, cash management, debt management, purchasing, payroll, investment management, insurance, and all aspects of financial reporting. Guidance on budget preparation for both operating and capital needs is also provided. The Comptroller/Treasurer position also plays an active role in the development of Tax Increment Finance districts for the city and for other development projects. The City contracts with a Municipal Advisor for debt issuance and management.

The latest audited financial statement and additional information about the city of Mayville can be found at the City's website www.mayvillecity.com

II. Scope of Services

The City of Mayville desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

In addition, the Firm shall:

- a. Conduct an examination and submit an expression of opinion on the financial statement and requested compilation reports.
- b. Attend meetings of the Common Council and/or other Commissions or Committees as requested.

- c. Provide technical assistance and guidance, as may be required, to the City regarding the implementation of statements issued by GASB. Guidance should include recommendations on footnote disclosures and possible templates.
- d. Provide general consultation throughout the year regarding routine accounting issues and best practices, as may be required. Significant consultations or projects will be bid separately; however, the City wishes to maintain an ongoing, year-round relationship.
- e. Firm must have successfully completed at least three (3) audits within the last year for accounts similar to that of the City of Mayville. Submit these as the three (3) references that the City of Mayville may contact to verify firm's experience. Complete attached Reference Form and include with proposal.
- f. Provide with proposal a one (1) page statement of your understanding of the work to be done, your commitment to perform the work within the time period, and a summary of your qualifications relative to this request. Please include the location of the office from which the work on this engagement is to be performed.

Applicable Auditing Standards:

- a. American Institute of Certified Public Accountants (AICPA)
- b. Standards for financial audits set forth in the U.S. General Accounting Offices' Government Auditing Standards (1988)
- c. Provisions of U.S. Office of Management of Budget (OMB) Uniform Guidance
- d. Public Service Commission of Wisconsin (PSCW)

Generally accepted auditing standards, set forth by the above, are amended periodically or totally revised by their respective state or federal agency. Auditors shall perform the City's audits in accordance with any and all applicable amendments and or revisions occurring before or during the term of the contract and extension.

Furthermore, the auditor shall perform the audit in accordance with any and all other applicable federal, state, and local regulations or professional guidance not specifically listed above, that are applicable to the City, whether currently in effect or adopted before or during the term of the contract and extensions.

Reports Issued:

For the most part, Auditor's reporting responsibilities are inherent in the auditing standards.

The following reports, to be issued, are representative of the auditing standards. This list, however, is not exhaustive, and additional reports may be required.

1. Independent auditors' report
2. Report on internal control including memorandum on accounting procedures, internal controls, and other matters.
3. A Summary of Audit Results, Adjusting Entries, and final Trial Balance.

4. 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.
5. The required reports on internal controls 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 statements. In addition, the following conditions shall be considered reportable:
 - a. Reportable conditions that are also material weaknesses shall be identified 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 reports 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 letter to management, which shall be referred to in the report on compliance.
6. Entrance and exit conferences with key finance personnel to discuss the audit prior to the work to be performed and to summarize the results of the field work and to review significant findings upon completion.

The City of Mayville no longer requires/issues separate Water and Wastewater Utility stand-alone reports. The audit for these two enterprise funds should be completed with the same audit team that completes the governmental funds and other enterprise fund audit. In addition, a Tax Incremental compilation is not being requested to be completed.

Audit working papers must be retained for at least seven years from the final year of the audit engagement and be made available for examination by the City of Mayville. Upon receiving requests to make working papers available or to make copies of working papers, the firm will be required to notify the City of Mayville of the request.

III. Qualifications

Required Qualifications:

1. Previous experience working with Wisconsin municipal accounting systems.
2. Experience with GASB and financial statement preparation.
3. Experience with Wisconsin State Report Form C.
4. Experience with Wisconsin Public Service Commission (PSC) reporting.
5. Able to provide assistance with recording of activity for government-wide financial statements.
6. Experience with Wisconsin Tax Incremental Financing Districts.

The firm should be familiar with all federal and state accounting and audit requirements for municipal governments, including GASB requirements, Wisconsin tax forms, Tax Incremental Financing, General ledger reconciliation, reporting and filing of all required State and Federal documents.

IV. Fund Structure

Fund Type	Number of Individual Funds
General Fund	1
Special Revenue Funds	12
Debt Service Funds	1
Capital Project Funds	6
Enterprise Funds	3
Component Units	1
Custodial Funds	1

Special Revenue Funds closed out in 2024 were the Cable TV and ARPA funds. The Special Revenue Fund for EMS and Fire was separated into two individual funds. The TID#7 fund was added to the Capital Projects Funds for 2025.

V. Submittal and Project Schedule

Task	Date
RFP Issued	April 10, 2025
Deadline for questions: Questions must be emailed to: sjustmann@mayvillecity.com	May 5, 2025 at 10:00 a.m.
Final Addendum Issued	May 5, 2025, at 4:30 p.m.
Proposal Submission Deadline	May 9, 2025, at 10:00 a.m.
Recommendation by Finance Committee	May 27, 2025
Action by Common Council	June 9, 2025

VI. Insurance Requirements

Minimum Scope and Limits

A. Architects, Engineers, Other professionals - Errors & Omissions (Professional Liability) coverage, with a minimum limit of \$1,000,000 per claim, \$2,000,000 annual aggregate. This insurance is to be maintained for at least two years after completion of the project. If the firm changes insurance carriers and this policy is provided on a “claims made” basis, the firm will secure the appropriate coverage extension to provide coverage to the project for a period of at least two years following the completion of the project.

B. Commercial General Liability coverage with limits of no less than the following:

- 1. General aggregate limit per project \$2,000,000
(Other than Products-Completed Operations)
- 2. Products-Completed Operations Aggregate per project \$1,000,000
- 3. Personal and Advertising Injury Limit \$1,000,000
- 4. Each Occurrence Limit \$1,000,000
- 5. Fire Damage Limit-any one Fire \$ 50,000
- 6. Medical Expense Limit-any one Person \$ 10,000

C. Automobile Liability coverage with minimum limits of \$1,000,000 combined single limit per accident for bodily injury and property damage, provided on a Symbol 1-Any Auto basis.

D. Worker’s Compensation and Employers Liability Insurance with sufficient limits to meet underlying Umbrella Liability Insurance requirements.

E. Umbrella Liability providing coverage at least as broad as the underlying General Liability, Automobile Liability and Employers Liability coverages, with a minimum limit of \$2,000,000 each occurrence and \$2,000,000 annual aggregate, and a maximum self-retention of \$10,000.

Other Requirements

A. Acceptability of Insurers. Insurance is to be placed with insurers who have a Best’s Insurance Reports rating of no less than A and a Financial Size Category of no less than a Class VI, authorized as an admitted insurance company in the State of Wisconsin.

B. Certificates of Insurance acceptable to City of Mayville shall be submitted prior to commencement of the work. Certificates shall contain a provision that coverage afforded under the policies will not be cancelled until at least 30 days’ prior written notice has been given to the City of Mayville.

C. The City of Mayville, City of Mayville’s elected and appointed officials, and City of Mayville employees shall be named on all liability policies for liability arising out of project work. Please provide a copy of the certificate of insurance.

VII. Evaluation Criteria

Proposals shall be evaluated by the Administrator, Comptroller/Treasurer and City Clerk and provide a recommendation to the Finance Committee with final approval by the Common Council.

1. Project team qualifications and relevant experience with similar projects
 - a. The audit firm is independent and licensed to practice in Wisconsin.
 - b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
 - c. The firm has no conflict of interest with regard to any other work performed by the firm for the City of Mayville
 - d. Current and thorough knowledge of government auditing/accounting standards and reporting.
2. Approach to Project Scope
 - a. Proposed audit approach, adequacy of sampling techniques and analytical procedures
 - b. Understanding of the scope of work and defined responsibilities.
 - c. Proposed timeline for completing audit.
3. Reference satisfaction with quality, timeliness, budget management. Complete attached reference form.
 - a. The firm's past experience and performance on comparable government engagements.
 - b. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
4. Completeness of proposal and adherence to RFP requirements
5. Total Proposed Price.

During the evaluation, the City of Mayville may, at its discretion, request anyone or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the City may have on the firm's proposal. Not all firms may be asked to make such oral presentations.

City reserves the right to include any other items that are deemed appropriate at the time of evaluation.

VIII. General Information

- A. The City of Mayville requires a high level of service from any Firm who is looking to do business with the city. Quality, service and price are all critical factors that the City of Mayville considers when doing business and in continuing business with Firms. This is especially important when it comes to the requirements of this request. Dissatisfaction due to product or performance may result in the City of Mayville discontinuing service with a Firm.
- B. The City of Mayville is a tax-exempt municipality under Section 77.54(9a) (b), Wis. Stats.
- C. If a Firm receives an RFP packet from any source or entity other than the City of Mayville or its website, <https://www.mayvillecity.com> It is the Firms responsibility to view the RFP document, and check the website for updates and to retrieve any addenda issued for this request. Firms may also contact the City of Mayville and request any addenda for this request prior to submitting their proposal. Failure to do so in no way obligates the City to issue addendum or other information concerning this request to the Firm.
- D. No reimbursement will be made by the City for any cost incurred in preparing responses to this solicitation, or for cost incurred before a formal notice to proceed is issued if a contract is awarded.
- E. The City of Mayville shall be the owners of any and all of the reports, plans, specifications and documents resulting from this RFP and Firm shall provide both digital and hard copies of all reports, plans and documents as indicated in this RFP to Owner in a format usable to the City. Awarded Firm(s) shall also waive any rights to copyright protection so Owner may reproduce, distribute and use all reports, plans, specifications and documents as it so chooses.
- F. Any proposal/response and any and all supporting materials submitted in conjunction with this request may become a public record, subject to public inspection.
- G. Firms responding to this request shall include with the proposal a contract covering all the terms, conditions and specifications for the performance of all work for this request. Proposed contract shall incorporate at a minimum the City's terms and conditions and the contract requirements contained herein.
- H. Proposers shall list any consultants or subcontractors that may be used to complete this project.
- I. All questions resulting in further clarification or modification to this (RFP) document will be handled by written addenda. Questions shall be directed to the Stephanie

Justmann via email sjustmann@mayvillecity.com Questions must be asked by 10:00 a.m. on Monday, May 5, 2025 prior to the proposal due date. Questions received after this time may not be answered. Any changes as a result of issues raised will be made by written addenda and posted on the City of Mayville website <https://www.mayvillecity.com> and on DemandStar. It is the Firm's responsibility to check the website for addenda prior to submitting the proposal. Oral and other interpretations or clarifications will be without legal effect.

- J. The City of Mayville assumes no responsibility or liability for any error or omission in any part of this RFP or resulting design. Prior to the deadline for questions, a Firm shall notify the City of Mayville of any error for any error or omission in any part of this RFP or resulting design or which requires clarification that is discovered while reviewing the documents or preparing a proposal. Such notification shall be made in writing to the City of Mayville.
- K. Confidentiality and Security – This document or any portion thereof may not be used for any purpose other than the submission of proposals. The successful Firm must agree to maintain security standards consistent with the confidentiality and security policies of the City of Mayville and any applicable state or federal laws or regulations. These include strict control of access to secure areas, sensitive data and maintaining confidentiality of information gained while carrying out their contractual obligations.
- L. INDEMNIFICATION The City of Mayville requires any contract or agreement to contain an indemnification clause in which consultant holds harmless the City of Mayville, its officers, elected officials and employees harmless from and against any and all claims arising from contracts between the Firm and third parties made to effectuate the purposes of this RFP. The City of Mayville will not agree to mutual indemnification or to indemnify vendor.
- M. NON-COLLUSIVE STATEMENT Each Firm, by submitting a response, certifies that it is not a party to any collusive action with the City of Mayville personnel and/or Consultants. Each Firm also certifies that it is not a party to any collusive action with any other party submitting a proposal in response to this solicitation.
- N. The City of Mayville reserves the right to reject any or all proposals or parts thereof, to waive any technicality in any proposal and accept any proposal deemed to be the most advantageous to the City. It is possible that multiple awards may be made through this RFP process.
- O. This request and possible resulting contract shall be interpreted under the laws of the State of Wisconsin. Any disputes or claims that arise under this contract shall be litigated in the Circuit Court of Dodge County, WI.

IX. Fee Proposal

1. The Firm/Consultant shall submit qualifications and a total, all inclusive, not to exceed price. The dollar cost proposal should contain all pricing information relative to performing the audit. The total all-inclusive maximum price is to contain all direct and indirect costs, including all out of pocket expenses for each of the three years of the contract.
2. The sealed fee proposal shall include the following.
 - a. Name of firm.
 - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal and authorized to sign a contract with the City of Mayville.
 - c. A fixed price consistent with auditing standards at that time for the audit period.
 - d. Rate by partners, specialists, supervisory personnel and staff level times hours anticipated for each.
 - e. The sealed proposal should include a schedule of professional fees and expenses for the audit period.
 - f. Out of pocket expenses included in the Total All-inclusive Maximum Price.
 - g. Rate for additional professional services should it become necessary for the City of Mayville to request the auditor to render any additional services to either supplement the services requested or to perform additional work.
 - h. Fee Proposal must be separated from all other submittal materials and must be submitted in a separate, sealed envelope. Mark the envelope with “Audit Services Fee Proposal”

X. Addenda Acknowledgement

Complete this section if an Addenda was issued and include with the proposal.

I/we hereby acknowledge receipt of the following addenda(s):

Addendum No. _____ Dated: _____

Addendum No. _____ Dated: _____

Addendum No. _____ Dated: _____

I/we further certify that no agreement has been entered into to prevent competition for said work and that I/we carefully examined the plans, specifications, form of contract and all other contract documents.

I/we further agree to enter into the contract, as provided in the contract documents, under all the terms, conditions and requirements of those documents.

If no addenda were issued, the consultant/firm shall so indicate and sign this document.

Firm

Representative Signature

XI. Reference Form

Reference #1

Owner of Company Name: _____

Contact Person: _____

Type of Service(s) Provided: _____

Calendar Year(s) of Service(s) Provided: _____

City, State, and Zip Code: _____

Telephone/Email: _____

How long serving account: _____

Reference #2

Owner of Company Name: _____

Contact Person: _____

Type of Service(s) Provided: _____

Calendar Year(s) of Service(s) Provided: _____

City, State, and Zip Code: _____

Telephone/Email: _____

How long serving account: _____

Reference #3

Owner of Company Name: _____

Contact Person: _____

Type of Service(s) Provided: _____

Calendar Year(s) of Service(s) Provided: _____

City, State, and Zip Code: _____

Telephone/Email: _____

How long serving account: _____

XII. Proposal Acknowledgement

Audit Services

City of Mayville, WI
RFP #25-02

Complete this page and include with proposal.

I have read this Request for Proposal (RFP), all the attachments, addenda (if any) and exhibits issued for this project and understand the contents and requirements.

Binding Signatures:

The undersigned firm, submitting their proposal, hereby declares and agrees to be bound, and to perform the work in accordance with all the terms, conditions, and requirements of this Request for Proposal, the within and foregoing proposal, the applicable specifications, special provisions, and the schedule of prices as hereby submitted and made part of their proposal submission.

Company: _____

Address: _____

Original Signature: _____

Name (Print/Type) _____

Title: _____ Date _____

Phone Number: _____ Fax Number: _____

E-mail: _____