



**Bid Synopsis
For
Financial & Compliance Auditing Services**

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| Solicitation: RFP-LC-20-24 | RFP Issued & Publicly Posted: 09/30/2020 |
| Public Postings: Livingston Co. Website (livgov.com) BidNet (bidnetdirect.com/mitn) | RFP Due Date: 11/06/2020 Proposals Received: 4 |

The Evaluation Committee has completed evaluation of the proposals received for the Request for Proposals referenced above. Below is a recap of the bid evaluation.

The RFP was publicly posted. Four timely responses were received as follows:

1. Maner Costerisan
2. Plante & Moran
3. Rehmann
4. Yeo & Yeo

A summary of the Evaluation Committee review follows:

Maner Costerisan

The client list for Maner Costerisan includes 10 counties in Michigan, and they have audited over 250 governmental units. They appear to be able and qualified to provide the necessary services. The firm and staff have the required GASB and single audit experience, however they have less experience than other respondents. They have a heavy focus on schools. Their sampling focused on compliance and controls testing rather than substantive testing of account balances. Four of the references provided were counties, however, none were similar size in hours quoted; therefore, the committee questioned their ability to handle a job the size of Livingston County. The pricing submitted by Maner Costerisan does not represent the best value for the County, reflecting significantly less hours of work performed at substantially the same fee. Quotes for Drain Commission and DPW were substantially higher than other respondents.

Plante & Moran

Plante & Moran submitted a very comprehensive and informative response. Six of the ten largest counties in the state of Michigan are audited by Plante & Moran. The committee had no doubts or concerns about their experience or ability to provide services. Excellent references were provided, including major counties (Wayne, Oakland, Ingham) and the cities of Detroit and Warren. Plante & Moran is the incumbent, and it should be noted that they met all deliverable timelines this year at the height of the Covid-19 pandemic. The fees and hours proposed are in line, as the second lowest bidder in both categories. The evaluation committee believes that, overall, the attention to a team comprised of both experience and technical expertise provides a fantastic value to Livingston. Having technical experts assigned in both the Single Audit and IT arenas is invaluable, as these are areas that continue to grow for Livingston. The County continues to see an increase in the number of federal awards, and continues to look for ways to best utilize the ERP system for financial transacting and reporting are important. Having experts/resources in these two key areas to ensure compliance and controls is of great value.



Rehmann

With over 200 governmental clients served, and an impressive and vast list of Michigan county clients, the evaluation committee agrees that Rehmann is qualified and has demonstrated the ability to provide the necessary services. The firm clearly understands the terms of the engagement and timelines; however, the proposal mentions preliminary work but did not include on-site pre-audit fieldwork in the time schedule, which would be very important for a new client. Rehmann would not adhere to the County's preferred payment terms, and there were areas of the response that reflected a lack of effort. While all RFP requirements appear to have been addressed, the response seemed vague or overly lackluster, creating concern among the committee of what their deliverables would look like. The proposal reflected the highest hours, with none included for the Comprehensive Annual Financial Report (CAFR), and that increase could be very disruptive to operations.

Yeo & Yeo

Based on the Yeo & Yeo response, they have performed 130 government audits. They appear to meet the basic requirements, but their client list and range of experience is less than the other respondents. The firm and staff have the required GASB and single audit experience, understand the terms of engagement, and the deliverables timeline. The evaluation committee did have concerns with their ability to handle the size of Livingston County's job, as their largest reference was half the size. The fees were reasonable, solely looking at hours performed; however, proposed 20% increase in hours would result in County staffing disruptions, with a possible end result being overtime to cover normal County tasks.

Based on the above, the evaluation committee is recommending contract award to Plante & Moran to provide professional and compliance auditing services as the company offering the best value to Livingston County. The recommended contract period is three years, with the option to renew for two additional one-year periods at the discretion of the County, for a total contract period not to exceed five (5) years.