CHARTER TOWNSHIP OF MERIDIAN, INGHAM COUNTY

REQUEST FOR PROPOSAL

OVERVIEW

The Charter Township of Meridian is seeking proposals from qualified independent auditing firms to provide professional auditing services. The scope of services includes, but is not limited to, the following:

1. A financial audit of the Township's financial statements which includes five component units
2. Audit of federal programs, if required, in accordance with Uniform Guidance (2 CFR Part 200 Subpart F)

The engagement will cover fiscal years ending December 31, 2026, through 2028 with an option to extend at the Township's discretion.

It is the Township's policy to request proposals for audit services every five years at a minimum. The initial contract period is typically three years with option for extension.

CONTACT INFORMATION

All inquiries regarding this RFP should be directed to:

Bernadette Blonde, Finance Director
Email: blonde@meridian.mi.us
Phone Number: 517-853-4104.

PROPOSAL TIMELINE

The Township shall receive all proposal responses by **5:00 PM July 31st, 2026**. Any proposals received after this date will not be considered. We anticipate the successful bidder will be notified by August 31, 2026.

The Township reserves the right to reject any and all proposals, waive technicalities or irregularities, and to accept any proposal if such action is believed to be in the best interest of the Township.

BACKGROUND

For information about the Charter Township of Meridian, visit www.meridian.mi.us. Prior audits can be found at this link: www.meridian.mi.us/your-government/budget-finance/

AUDITING STANDARDS

Your examination will be conducted in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200), Uniform Guidance, where applicable. The financial statements shall be prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units, as established by the Governmental Accounting Standards Board (GASB). The audit shall also be performed in accordance with the Single Audit Act Amendments of 1996, as applicable, and all other relevant federal and State of Michigan laws and regulations, including the requirements of Act 2, Public

Acts of 1968, as amended. Accordingly, the audit will include such tests of the accounting records and other auditing procedures as are considered necessary under the circumstances to express opinions on the financial statements and, where applicable, on compliance and internal control over financial reporting.

REQUIRED REPORTS AND DELIVERABLES

The auditor shall prepare and issue all required reports, including:

- Independent Auditor's Report on Financial Statements
- Report on Internal Control Over Financial Reporting and Compliance (Government Auditing Standards)
- Report on Compliance for Each Major Federal Program and Internal Control (if applicable)
- Schedule of Expenditures of Federal Awards (SEFA), where applicable
- Required Supplementary Information
- Notes to Financial Statements
- Management Letter / Required Communications

The auditor shall also:

- Prepare the Township's Annual Comprehensive Financial Report(ACFR)
- Prepare or assist in preparation and filing of the Annual Financial Report (Form F-65) with the Michigan Department of Treasury
- Ensure F-65 data agrees to the audited financial statements
- Submit the Single Audit reporting package to the Federal Audit Clearinghouse, if required

ASSISTANCE PROVIDED BY THE TOWNSHIP'S FINANCIAL STAFF

The Township staff will provide the auditor with balanced trial balances and supporting information as agreed to with the auditor in a pre-audit planning conference; however, it is expected that the auditor will be primarily responsible for the drafting and preparation of the financial statements, including the footnotes, in compliance with generally accepted accounting principles and the State of Michigan's Uniform Reporting Format.

Additionally, the Township staff will assist the auditors with clerical tasks including the pulling and refiling of invoices needed during the audit, typing of third-party confirmation requests and other items as agreed upon.

The audit staff will be provided with workspace and reasonable access to internet connections, telephones, photocopy/scanning machines and other items as agreed to by the Township and the auditors at the pre-audit conference.

MONITORING

To ensure the quality of the audit, the Township may request from time to time, a progress report of the audit. In addition, prior to completion of the fieldwork, an audit exit conference will be held to discuss the results of the audit.

WORKING PAPERS

The working papers shall be retained for at least seven years. The working papers will be available for examination by authorized representatives of the State of Michigan, and if required, the cognizant federal audit agency and the Government Accountability Office (GAO).

NUMBER OF COPIES OF AUDITOR'S REPORTS

The auditor shall furnish the Township with 10 printed copies of all required reports, as well as electronic copies in searchable PDF format suitable for electronic submission and distribution. In addition, the auditor shall furnish the requested number of copies for each federal and state agency, as applicable.

CONTRACTUAL ARRANGEMENTS

Invoices for service will be paid when received. The total amount to be invoiced shall not exceed the amount of the bid unless other arrangements have been negotiated with the Township first. The cost of audits for subsequent years or services beyond this RFP will be negotiated each year or as needed. The Township reserves the right to terminate the contract for audit at any time.

METHOD OF EVALUATING PROPOSALS

Proposals will be evaluated with a strong emphasis on quality and demonstrated expertise in governmental auditing.

Evaluation Criteria

- Governmental audit experience, including Michigan local government experience
- Availability and depth of firm governmental resources.
- Training and expertise in governmental accounting, GASB implementation, and federal grant auditing
- Involvement in municipal activities and professional organizations
- Experience assisting clients receiving GFOA Certificate of Achievement for Excellence in Financial Reporting
- Quality and experience of staff assigned to the engagement
- Results of reference checks
- Internal quality control procedures and results of external peer review
- Audit approach, timeline, and communication practices

Following the evaluation of technical qualifications, cost and other considerations will be evaluated. The contract will be awarded to the firm determined to be most qualified and offering a reasonable and competitive cost.

SUBMISSION REQUIREMENTS

The Township shall receive all proposal responses by **5:00 PM July 31st, 2026**. Any proposals received after this date will not be considered. All proposals must be submitted electronically. Please send all proposals to RFP@meridian.mi.us

PROFILE OF THE INDEPENDENT AUDITOR

Respondents are requested to provide general background information, including

1. A description of the organization and size of the firm, including whether it operates on a local, regional, national or international basis
2. The location of the office from which the work will be performed and the number of professional staff by level assigned to that office
3. A description of services provided by the firm, including governmental auditing, accounting, tax and advisory services
4. A description of the firm's experience assisting clients in obtaining and maintaining the GFOA certificate of achievement for excellence in financial reporting
5. A description of the firm’s capability to perform single audits in accordance with uniform guidance (2 CFR Part 200), including the number and classification of staff with experience in federal program auditing

Respondents must include affirmative statements confirming the following:

1. The firm is properly licensed to practice as a Certified Public Accountant in the State of Michigan.
2. The firm meets the independence requirements of the AICPA Code of Professional Conduct and Government Auditing Standards.
3. The firm has no record of substandard work and has successfully completed its most recent peer review, a copy of the report is available upon request.
4. The firm will comply with applicable GAAS, Government Auditing Standards, and all applicable federal and State of Michigan requirements. Any departures from such standards will be fully disclosed in accordance with professional requirements.

SUMMARY OF THE PROPOSER'S QUALIFICATIONS

1. Identify audit managers, supervisors, and staff assigned to the engagement, include resumes highlighting relevant experience and continuing professional education.
2. Describe recent experience with audits of similar size and complexity. Provide at least three client references, including names and contact information.
3. Provide qualifications and experience for any external participants in the audit.

PROPOSER'S APPROACH TO THE EXAMINATION

Submit a detailed audit work plan that includes but is not limited to time estimates for each major phase of the audit, staff assignments by level, and any specialists utilized, if applicable.

The work plan must clearly identify the expected timeline for audit fieldwork, delivery of draft financial statements, issuance of final audit reports and availability for presentation to the governing board.

COMPENSATION

Provide a not-to-exceed fee for each year of the engagement, including
1) Financial Statement audit
2) Single Audit Services (if applicable)
3) Any additional or optional services

Clearly identify assumptions, billing structure, and any out-of-pocket costs.

ADDITIONAL DATA

Provide any additional data the respondent feels may be helpful in the selection process.