

Create Opportunities



June 10, 2021

Quote Proposal to provide professional auditing services to:

Village of Allouez, Wisconsin

Prepared by:

Susan Pable, CPA, Principal
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920-455-4305



CLA (CliftonLarsonAllen LLP)
2200 Riverside Drive
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Transmittal Letter

June 10, 2021

Village Board
Julie Beauchamp, Finance Director
Village of Allouez, Wisconsin
1900 Libal Street
Green Bay, WI 54301

RE: Quote Proposal for Auditing Services

Dear Village Board and Ms. Beauchamp:

Thank you for inviting us to provide this quote proposal to you. We gladly welcome the opportunity to continue to work with Village of Allouez, Wisconsin (the Village). The enclosed quote proposal responds to your request for auditing services for two fiscal years, beginning with the year ending December 31, 2021 and one optional fiscal year 2023.

We understand the goal of your request for proposal is to find a certified public accounting firm to:

- Express an opinion on the fair presentation of the Village's basic financial statements for the years ending December 31, 2021; 2022 and optional year 2023 in accordance with generally accepted accounting principles
- Perform certain limited procedures involving required supplementary information required by the GASB
- Issue the following reports:
 - A report on the fair presentation of the Village's financial statements, in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedules of expenditures of federal and state awards in relation to the audited financial statements
 - A report on compliance and internal control over financial reporting based on an audit of the financial statements

Verification Statements

I, Susan Pable, CPA, your engagement principal-in-charge, will serve as the Village's primary contact person for this engagement. Furthermore, as a principal of CLA, I am authorized to sign, bind, and commit the firm to the obligations contained in this proposal. My contact information is as follows:

Susan Pable, CPA
920-455-4305
Email: Sue.Pable@CLAconnect.com

This quote proposal is a firm and irrevocable offer for the years 2021 and 2022 and optional year 2023.

We are eager to continue to work with you. If you have any questions about our quote proposal, please do not hesitate to contact me.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink that reads "Susan Pable". The signature is written in a cursive, flowing style.

Susan Pable, CPA
Principal

Engagement Team Experience

An experienced engagement team has been aligned to provide the most value to your organization. The team members have performed numerous engagements of this nature, are licensed to practice as a certified public accountant in Wisconsin and will commit the resources necessary to provide top quality service throughout the engagement. Following are our management team members:

The most important resource any business has is people — the right people.

| Engagement Team Member | Role | Years Experience |
|------------------------|--|------------------|
| Susan Pable, CPA | Client Relationship and Engagement Principal | 30+ |
| Leah Lasecki, CPA | Engagement Manager | 15+ |

Detailed biographies are available in the *Appendix* of this proposal.

Roles and responsibilities

Relationship and Engagement Principal – Susan Pable, CPA will serve as the local resource for the audit team as well as the Village personnel. She will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Susan is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.

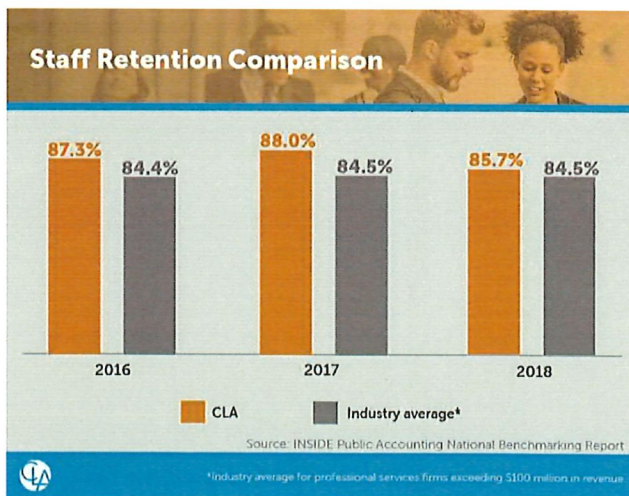
Engagement Manager – Leah Lasecki, CPA will act as the lead manager on the engagement and local resource for the Village personnel. In this role, Leah will assist the engagement principal with planning the engagement and performing complex audit areas. She will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.

Additional Staff - We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments. Ideally, the staff assigned to your team will be from our Green Bay office with state and local government as their industry focus at CLA.

Continuity of service

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. When it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have an adequate number of qualified staff members to provide the Village with top service over the term of the engagement.



CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. Continuity results in increased efficiency and quality because staff assigned to the engagement will not have to go through a “learning curve” with annual engagements or each new project. Client staff spends less time orienting the engagement team, and more time working toward goals. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.

CLA Equal Employment Opportunity (EEO) policy

CLA is committed to making our firm the best place to work for our employees and is an Equal Employment Opportunity employer. The firm recognizes the value that individual differences can bring to the workplace. These differences may include attributes such as gender, race, color, ethnicity, religious practice, disability, sexual orientation, or age, and may also include differences in styles of work, physical abilities, communications, or thinking. We endeavor to create an inclusive work environment:

- That supports the firm's core values and business objectives
- That fully leverages the contributions of all principals and employees to CLA's success
- Where employees are treated with dignity and respect
- That challenges principals and employees to grow and develop professionally
- That motivates principals and employees to outperform our competitors
- That fosters innovation and creativity
- That encourages principals and employees to demonstrate initiative, individual responsibility, and teamwork to achieve business goals

We are committed to providing a workplace free of discrimination and harassment on the basis of gender, race, color, ethnicity, religious practice, disability, sexual orientation, or age, including all forms of sexual harassment, or any characteristics protected federal and state laws. CLA will not tolerate any such discrimination or harassment of its principals or its employees, or anyone doing business with the firm.

All principals and employees are made aware of the following:

- Discrimination and harassment on the basis of any characteristic protected by law is strictly prohibited. Under this policy, harassment is conduct that insults, shows hostility towards, or is degrading to an individual or group because of his/her characteristic(s) protected by law. This includes, but is not limited to, jokes, comments, slurs, epithets, gestures, posters, cartoons, pictures, drawings, and emails. "Discrimination" in this policy refers to discrimination on the basis of any legally recognized protected class.
- Sexual harassment is among the forms of harassment that is strictly prohibited. Sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, unwelcome or offensive touching, verbal conduct such as sexual jokes or suggestive or obscene comments, written or graphic materials such as sexually suggestive or obscene documents, pictures, cartoons or photos, as well as any other conduct of a sexual nature, whether written, verbal, or physical.
- All employees are strictly prohibited from sending electronic messages and accessing internet sites that contain offensive material related to protected characteristics during work time or on CLA equipment.
- This policy against discrimination and harassment, its protections, and its obligations applies to all principals and employees, as well as CLA visitors, clients, temporary help, and contractors or other non-employees.



- CLA wants to know of any discrimination or harassment so it can take appropriate action. If a partner or an employee believes he or she has been subjected to or witnessed discrimination or harassment committed by anyone, or been made otherwise aware of a potential discrimination or harassment situation, including visitors and other non-employees, that individual is expected to immediately report the matter to the local partner-in-charge or managing partner, or these human resource representatives:
 - Regional HR Advisor
 - Chief Human Resources Officer and Equal Employment Opportunity Officer.
- Every complaint of discrimination and harassment will be investigated to the extent consistent with CLA's obligation to conduct a prompt, thorough inquiry and take appropriate corrective action.
- CLA will take appropriate corrective action, up to and including termination, against any individual who violates this policy.
- CLA will not in any way retaliate against anyone who, on reasonable grounds and in good faith, makes a complaint or report of discrimination or harassment, or participates in the investigation of such a complaint or report. Retaliation by anyone against any individual for reporting a claim of discrimination or harassment, or participating in the investigation of same, will not be tolerated and will itself be the basis for appropriate discipline, including termination.

Independence

CLA is independent of the Village and of all its component units as required by auditing standards generally accepted in the United States and the U.S. Government Accountability Office's *Government Auditing Standards*. Our firm-wide quality control policies and procedures foster strict compliance with these professional standards. In addition, the individuals assigned to your audit are independent of the Village.



License to practice

CLA and your engagement team members are duly licensed to practice public accountancy in the state of Wisconsin. A copy of our state license is provided below:

NO. 724 - 3

EXPIRES: 12/14/2021

The State of Wisconsin
Department of Safety and Professional Services
ACCOUNTING EXAMINING BOARD

Hereby certifies that
CLIFTONLARSONALLEN LLP
was granted a certificate to practice as an
ACCOUNTING FIRM
in the State of Wisconsin in accordance with Wisconsin Law
on the 10th day of August in the year 1993.
The authority granted herein must be renewed each biennium by the granting authority.
In witness thereof, the State of Wisconsin
Accounting Examining Board
has caused this certificate to be issued under
the seal of the Department of Safety and Professional Services



David B. Linn
Vice Secretary
Tom S. Davis
Chairperson
John A. Dumas
Secretary

This certificate was printed on the 12th day of December in the year 2019



Appendix

Engagement team biographies



Susan Pable, CPA

CLA (CliftonLarsonAllen LLP)

Principal
Green Bay, Wisconsin

Phone 920-455-4305
sue.pable@CLAconnect.com



Profile

Sue is responsible for the technical review of audited financial statements of the firm's governmental clients and the implementation of new accounting pronouncements. She has assisted clients with the implementation of new capital asset reporting systems, internal control evaluations, and new financial reporting requirements.

Sue has more than 20 years of experience in governmental accounting and auditing, and has held the positions of internal auditor, assistant finance director and acting finance director with various Wisconsin governmental organizations.

Technical experience

- Government accounting
- Quality control

Education and professional involvement

- Bachelor of business administration in accounting from University of Wisconsin—Oshkosh
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Wisconsin
- Wisconsin Institute of Certified Public Accountants

Civic organizations

- Ours Through Adoption of Northeast Wisconsin, former Treasurer
- Girl Scouts of America, former Council Delegate, School Coordinator and troop leader
- Friends of the Brown County Library, former Treasurer



Leah Lasecki, CPA

CLA (CliftonLarsonAllen LLP)

Manager
Green Bay, Wisconsin

Phone 920-455-4201
leah.lasecki@CLAconnect.com



Profile

Leah has nearly 20 years of experience providing accounting and auditing services to Wisconsin governments and nonprofits, specializing in organizations that receive federal and state financial assistance. As a partner in her clients' success, she enjoys educating governing boards and leadership teams on their financial results, providing opportunities to improve reporting or controls, and updating them on upcoming regulatory changes.

Leah is skilled in providing management advisory and traditional accounting services, as well as performing agreed-upon-procedures and other consulting engagements focusing on control deficiencies and identifying areas of inefficiencies. She has significant experience providing tax preparation and consulting services related to IRS Forms 990 and 990-T, unrelated business income tax issues, and Wisconsin nonprofit filing requirements.

Leah served as the executive director of a nonprofit before joining public accounting. Additional accomplishments include assisting a nonprofit in creating and redesigning its internal financial reporting which directly resulted in the ability to fund a \$4 million building expansion, and assisting a growing nonprofit's board in the creation of policies and procedures to govern its organization and working directly with the board to educate them on financial reporting and their role as stewards of the organization.

Technical experience

- Audit and management consulting for governments and nonprofits
- Financial reporting and analysis
- Budgeting and forecasting
- Process improvement

Education and professional involvement

- Bachelor of business administration in accounting from Lakeland University, Plymouth, Wisconsin, graduated summa cum laude
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Wisconsin
- Wisconsin Institute of Certified Public Accountants

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WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Quality control procedures and peer review report



In the most recent peer review report, dated November 2019, we received a rating of *pass*, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in *Uniform Guidance*.



Report on the Firm's System of Quality Control

November 21, 2019

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP

Quote proposal rate sheet

Village of Allouez, Wisconsin

Vendor information:

Company Name: CLA (CliftonLarsonAllen LLP)

Contact Person: Susan Pable, CPA, Principal

Address: 2200 Riverside Drive

City, State, Zip: Green Bay, WI 54305-3819

Phone 920-455-4305 E-mail: Sue.Pable@CLAconnect.com

| | | |
|--|----|--------|
| Total All-Inclusive Maximum Price for 2021: | \$ | 16,300 |
| Total All-Inclusive Maximum Price for 2022: | \$ | 16,600 |
| Total All-Inclusive Maximum Price for optional 2023: | \$ | 16,900 |

The above quoted fee does not include service fees for an audit in accordance with Uniform Guidance (“single audit”). In the event that this service is required, a separate fee will be agreed to at that time.

VILLAGE ACCEPTANCE

The above proposed fees are accepted to extend auditing services contract to the 2021 and 2022 audit years and optional 2023 audit.

VILLAGE OF ALLOUEZ, WISCONSIN

Signature

Date

