



**COURTS AND LAW ENFORCEMENT MANAGEMENT INFORMATION SYSTEM  
(CLEMIS) AUTHORITY**

**EXECUTIVE COMMITTEE**

**RESOLUTION 2025-12**

**Authorize Issuance of Request for Proposals for Audit Services**

The executive committee (the "**Executive Committee**") of the Courts and Law Enforcement Management Information System (CLEMIS) Authority (the "**Authority**") hereby resolves:

- that the Authority's legal counsel, after consultation with the Authority's provider of financial and accounting services, is authorized to issue on behalf of the Authority the attached request for proposals to provide audit services to the Authority (the "**RFP**") for up to five fiscal years; and
- that responses to the RFP shall be presented to the Executive Committee for award of a contract to a responder at least before the regular meeting of the Executive Committee in January of 2026.

**Secretary's Certification:**

I hereby certify that this resolution was duly adopted by the executive committee of the Courts and Law Enforcement Management Information System (CLEMIS) Authority at a properly noticed open meeting held with a quorum present on November 10, 2025.

(signature of secretary)

A handwritten signature in blue ink, appearing to read "Joe LaRussa", written over a horizontal line.

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Joe LaRussa  
Secretary



## NOTICE OF REQUEST FOR PROPOSALS

Audit Services

RFP 2025-1

**1. Purpose.** (a) The Courts and Law Enforcement Management Information System (CLEMIS) Authority (the “**Authority**”), a Michigan public body corporate and special authority organized under an interlocal agreement (the “**Interlocal Agreement**”) under the Urban Cooperation Act of 1967, 1967 (Ex Sess) PA 7, as amended, MCL 124.501 to 124.512, seeks proposals of qualified firms of independent certified public accountants to provide the Authority with the audit services described in section 2, consistent with the auditing standards described in section 3.

(b) The Authority wants to engage a qualified contractor to perform an audit described in section 2 for the initial fiscal year of the Authority ending September 30, 2026, and annually for up to five fiscal years thereafter.

(c) This request for proposals (“**RFP**”) was authorized by the executive committee of the Authority and is issued by the Authority.

**2. Scope of Services.** (a) The Authority seeks a qualified contractor capable of providing the Authority with the following audit services:

(i) a financial audit of the Authority’s financial records, accounts, and procedures; and

(ii) advice and assistance to prepare the Authority to meet any new audit standards for governmental entities.

(b) While the Authority’s staff will provide the contractor with balanced trial balances and supporting information as agreed to at a pre-audit planning conference, the contractor will be primarily responsible for the drafting and preparation of financial statements, including footnotes, in compliance with generally accepted accounting principles and the state of Michigan’s uniform reporting format.

(c) The contractor shall make final year-end adjustments as deemed necessary during the audit. The contractor shall also provide guidance to the Authority regarding any applicable new audit standards.

(d) Authority staff will assist the contractor as reasonably necessary for the contractor to provide the services described in this section 2, but the contractor shall assist with clerical tasks, including the pulling and re-filing of invoices needed during the audit, typing of third-party confirmation requests, and other items during the audit as agreed to by the Authority and the contractor.

(e) The Authority will provide reasonable access to workspace and access to telecommunications, computers, photocopy machines, and other items to facilitate the provision of services described in this section 2 and as agreed to by the Authority and the contractor.

(f) Working papers related to the provision of audit services described in this RFP must be retained by the contractor for at least three years and shall be made available for examination by authorized representatives of the Authority, authorized representatives of the state of Michigan,

and, if required, the appropriate federal audit agency and the United States Government Accounting Office. The contractor shall respond to the reasonable inquiries of a successor auditor and allow a successor auditor to review working papers relating to matters of continuing accounting significance.

(g) To ensure the quality of the audit, the Authority may request, from time to time, a report of the progress of an audit. Before completion of audit fieldwork, an audit exit conference may be held to discuss the results of the audit.

(h) The Authority may terminate a contract for audit services with 30 days' notice to the contractor.

**3. Auditing Standards.** The contractor's examination shall be conducted in accordance with the standards for financial audits contained in the Michigan Department of Treasury's *Audit Manual for Local Governments in Michigan*, and, if necessary, compliance with audit standards contained in the government auditing standards issued by the United States General Accounting Office, the federal Single Audit Act, and the Office of Management and Budget's (OMB) Circular A – 133. The contractor's examination shall also include any other tests of the accounting records and such other auditing procedures that the contractor considers necessary in the circumstances, including those necessary to comply with the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, MCL 141.421 to 141.440a.

**4. Response Content.** (a) A response to this RFP should include:

- (i) an indication that the response is a proposal to provide audit services to the Authority;
- (ii) responder qualifications and experience, including (A) the responder's most recent peer review report, (B) an indication of whether the responder is subject to an external quality control review process, and (C) a description of the responder's success in assisting municipal clients in the application for and receipt of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting;
- (iii) a proposed timeline for the provision of services by the responder;
- (iv) a description of how the responder proposes to perform the services detailed in section 2 in compliance with the standards detailed in section 3; and
- (v) a price quote for the initial fiscal year and the five fiscal years thereafter.

(b) **Mandatory Qualifications.** The responder must demonstrate its capability to perform the services proposed in accordance with applicable generally accepted government auditing standards. Each response to this RFP must include the following affirmations:

- (i) that the responder is licensed for public practice as a certified public accountant;
- (ii) that the responder meets any applicable independence requirements, including government auditing standards issued by the United States Government Accounting Office; and

- (iii) that the responder has appropriate controls in place to assure that quality standards are met.

(c) *Administrative Component.* A response should clearly describe the responder's understanding of the work required and should also explain the responder's approach to performing the services described in section 2 in compliance with the standards in section 3 and detail any expenditure that the responder expects will be absorbed by the Authority with the applicable fee or rate for any such expenditure.

(d) *Technical Component.* A response should include satisfactory evidence of the responder's capability to provide the services detailed in section 2 in compliance with the standards under section 3 in a professional and timely manner, including:

- (i) the license number of the responder;
- (ii) the name of the partner or other individual in charge of the responder;
- (iii) a description of personnel who will direct the responder's overall provision of audit services to the Authority, including the educational background, certifications, and professional licenses held;
- (iv) a description of the adequacy of personnel to handle client communications, budget and financial management, reconciliation of accounts, follow-up analysis, and client billing;
- (v) a description of the level of assistance that will be expected from Authority staff;
- (vi) a proposed work plan and schedule;
- (vii) evidence of experience in performing accounting for other governmental or nonprofit entities in Michigan, including any experience with start-up entities in Michigan; and
- (viii) a contact name, telephone number, and email address for three to five current or past accounting service clients along with the years that the accounting services were provided to each client.

(e) The price quote must include a statement signed by an officer of the responder or other individual authorized to bind the responder to the price quote for a period of not less than 60 days.

(f) A contractor must disclose in its proposal any legal or regulatory actions pending against the responder.

**5. Proposal Submission.** (a) Proposals must be received by the Authority by 4:00 p.m. on January 9, 2026.

(b) Proposals must be submitted by email to Steven Liedel at [sliedel@dykema.com](mailto:sliedel@dykema.com) with "Authority RFP 2025-1" included in the subject line.

**6. Selection.** (a) The selection of a contractor will be made by the executive committee of the Authority, consistent with the any procurement policy of the Authority, and based upon the following criteria:

- (i) number of governmental entities previously audited by the responder;
- (ii) experience with clients receiving Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting;
- (iii) qualifications and experience, including quality of proposed staff and experience with governmental entities;
- (iv) amount and type of training of personnel in governmental accounting and auditing;
- (v) project approach, including technical strength and comprehensiveness;
- (vi) demonstrated knowledge of new auditing standards and experience assisting governmental entities with implementation and compliance;
- (vii) internal quality control procedures and external quality control review;
- (viii) overall work and plan schedule;
- (ix) efficiency of RFP response; and
- (x) cost.

(b) The Authority may issue one or more addenda to this RFP. Any addendum will be issued electronically in the same manner in which the RFP was originally posted. All final proposals submitted must respond to any addenda issued by the Authority.

(c) The Authority may reject any or all proposals, or parts of proposals. The Authority may request additional information from a responder. The Authority may accept a bid other than the lowest bid. The Authority may negotiate contract terms with the selected contractor.

**7. Schedule.** The proposed schedule for this procurement, which is subject to change, is:

- |       |                                       |                       |
|-------|---------------------------------------|-----------------------|
| (i)   | RFP issued                            | December 1, 2025;     |
| (ii)  | questions regarding RFP due           | December 15, 2025;    |
| (iii) | responses to questions issued         | December 20, 2025;    |
| (iv)  | RFP responses due by 4:00 p.m.        | January 9, 2026;      |
| (v)   | contractor selected                   | January 15, 2026; and |
| (vi)  | contract executed, contractor engaged | January 31, 2026.     |

**8. Questions.** Questions regarding the RFP should be directed to Steven Liedel at [sliedel@dykema.com](mailto:sliedel@dykema.com). Questions submitted by potential contractors and responses will be sent to all potential responders that submitted a question.

**9. Contract Payment Schedule.** Invoices detailing services provided will be paid within 30 days of receipt. The total amount invoiced may not exceed the price quote included in the contractor's response to this RFP unless the contractor and the Authority have agreed to another arrangement.

**10. Response Costs.** Costs incurred in the submission of responses to this RFP or in making studies, designs, estimates, or other preparation of responses are the responsibility of the responder, not the Authority.

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