



A proposal for professional services

City of La Crosse

October 23, 2018

TABLE OF CONTENTS

	Page
Introductory Letter	1
Meeting Your Needs.....	2
Your Investment	3
Similar Experience	4
Your Team	5
Why Work With Wipfli?	6
Conclusion	8



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October 23, 2018

Valerie Fenske
Director of Finance & Human Resources
400 La Crosse Street
La Crosse, WI 54601

Email: fenskev@cityoflacrosse.org

Dear Ms. Fenske:

Thank you for the opportunity to provide the City of La Crosse (the "City") a proposal for consulting services. Our proposal outlines how we can provide assistance in reviewing current cash handling and associated policies and procedures for the City's operating departments. The end product would be a report of recommendations to the Director of Finance detailing if and how these policies and procedures should be improved. We will also assist the City in ensuring that processes, policies, structure, systems and capacity are operating efficiently, and incorporate effective internal controls.

Wipfli LLP ("Wipfli") has provided similar services to grant-funded, nonprofit, governmental, and for-profit entities for many years. As you will see from the details provided in our proposal, we have staff with specialized experience in process improvement in the non-profit and government arenas.

In this proposal, we present to methods for achieving the goal of the engagement – working with your leadership and staff closely to ensure all appropriate policies and procedures in place are appropriately documented organization wide. We also provide you with the costs and benefits as a result.

We would very much enjoy working with you on this important project. If you have any questions, please contact Mary Jo Werner at mwerner@wipfli.com or George Persekian at gpersekian@wipfli.com. Thank you for your consideration.

Sincerely,

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

Mary Jo Werner
Partner

Meeting Your Needs

The primary goal of this project is to review the City's current cash handling and associated policies and procedures for City operating departments. The end product would be a report of recommendations to the Director of Finance detailing if and how these policies and procedures should be improved.

Scope and Approach:

1. Prior to our visit we will conduct a planning meeting with key stakeholders in this project to confirm the City's goals and objectives, timeline, and prepare a plan for future onsite visits, as well as ongoing checkpoints.
2. We will obtain current policies and procedures, organizational chart, and job descriptions for the current staff. These documents will assist us in understand the current situation.
3. Our consultants will plan on visiting the various locations within City Hall along with the other designated cashiering stations. We approximate this will take between 2-3 days to meet with the appropriate staff as follows:
 - a. Meet with the City staff that handle and oversee the cash processes to determine how cash is counted, deposits are prepared, cash is transferred to the bank and how those responsible for receiving payments are trained.
 - b. The goal of these meetings will be to:
 - i. Document the processes and procedures performed to appropriately plan recommended changes.
 - ii. Review the accountability for the various cash drawers within City Hall and at off-site City facilities.
 - iii. Evaluate policies and procedures for deposits and cash counts made by off-site City facilities.
 - iv. Review current safeguards and processes for how materials are kept prior to deposit.
 - v. Evaluate appropriate segregation of duties for off-site facilities in relation to effective internal controls.
 - c. During the interviews with each member of the finance department listed above, we will gain an understanding and overview of processes including who is responsible for what tasks. We will also learn what he/she does, produces, how well the processes work, and what could be improved.
 - d. We will also observe work processes, review documents and the use of technology.
 - e. If necessary, we will also meet with any senior management team members to discuss their roles and responsibilities for policies and procedures, and to gain their perspectives on the effectiveness of the cash handling processes.
 - f. During these interviews we will discuss anticipated future needs and challenges to ensure they are included in our recommendations.

4. As a result of the visit we will develop recommendations for priorities and next steps to help with the improvement of your current accounting processes. Recommendations may include restructuring relationships, improving internal controls over cash, developing or modifying processes, and enhancing the use of technology.
5. Prior to the end of the visit, we will meet with you to discuss our observations and recommendations. If requested, we can also meet with leadership or the appropriate members of the City Council to discuss the results. We will issue a final report within three (3) weeks of our visit.

The following deliverables will result at the conclusion of this project:

- Recommendations for more effective internal control procedures and activities.
- Final report of recommendations to the Director of Finance related to the scope of services identified above. This report will include:
 - Recommendations on the improvements of the City's policies and procedures around cash handling.
 - A recommended implementation plan for updated cash handling processes.
 - Draft policies and procedures that can be adopted by the Common Council as a result.
- Recommendations for evaluation of other areas as a result of the study of the cash handling processes.
- Recommendations for streamlined cash handling processes.
- Recommendations and observations on capacity, structure, and roles and responsibilities of the fiscal department.
- Recommendations to improve the use of technology.

Your Investment

Your investment for this project will be \$18,500. These fees do not include all out-of-pocket expenses including travel expenses which will be billed separately based on the amount of travel.

Our standard billing rates are as follows:

Manager: \$175 - \$225

Senior: \$125 - \$175

Staff: \$90 - \$125

Please note that a majority of the time will be spent by senior staff and managers. Due to the fact that we have not reviewed your current policies for cash handling, we are hesitant to list hours for specific staffing levels. However, we are guaranteeing the fee quote regardless of any additional time we may incur on this project. Our goal is to provide you results that exceed your expectations.

We will arrange a mutually-agreeable date to visit your offices and will issue our final report to you within three (3) weeks of our visit.

Similar Experience

We have worked on similar projects that line up with your needs. The following are current client references. If the City would like additional names and numbers of current clients, we can provide that information upon request.

Eastern Idaho Community Action Partnership

935 E Lincoln Rd
Idaho Falls, ID 83401

Contact: Jay Doman, CEO
Telephone: 208.522.5391
Scope of Work: Department restructure consulting, process consulting
Wipfli Contact: George Persekian

Southwest Human Development

2850 N. 24th Street
Phoenix, AZ 85008

Contact: Bill McClung, Director of Finance Administration
Telephone: 602.224.1741
Scope of Work: Process review, software needs assessment, back office automation
Wipfli Contact: George Persekian

Wood County

400 Market St.
Wisconsin Rapids, WI 54494

Contact: Mike Martin, Director of Finance
Telephone: 715.421.8576
Scope of Work: Updating of financial policies and procedures & process improvement
Wipfli Contact: George Persekian/Dan Walker

Western Technical College

400 7th Street
La Crosse, WI 54602

Contact: Wade Hackbarth, Controller
Telephone: 608.785.9200
Scope of Work: Professional audit services, wage comparability study
Wipfli Contact: Mary Jo Werner

Your Team



George O. Persekian
Manager

Current Position and Responsibilities

George Persekian is a manager in Wipfli LLP's nonprofit and government practice and has over 12 years of experience in the industry as both an auditor and a consultant. He enjoys working with clients to ensure they receive exceptional value for all services provided. George is always eager to help clients identify areas they can streamline for improvement to maximize their success. He is solution oriented and listens to clients to understand their whole organization, not just the financial side. George knows that for organizations to meet their mission, they need talented people, efficient processes, and exceptional technology. He works closely with the nonprofit and government practice consulting group to align client needs with value-added solutions.



Brett Polglaze
Senior Manager

Current Position and Responsibilities

Brett Polglaze is a senior manager on Wipfli's management consulting team, with over 15 years of experience in designing solutions for complex organizational questions. From improving business process flows to building solutions for enterprise resource planning (ERP) software systems, his focus has always been to architect solutions that support key client goals. He has led all aspects of ERP implementations and operations improvement initiatives, serving as project manager, business analyst, solution designer, trainer, and every role in between. Brett leverages his experience with and passion for solution design to assist clients in creating the optimal process solutions for their organizations.



Mary Jo Werner
Partner

Current Position and Responsibilities

Mary Jo Werner is a partner in Wipfli's tax services and valuation, forensics, and litigation services groups. She uses her tax and accounting expertise to assist her clients in reducing their income and estate tax exposure and becoming more profitable. Mary Jo also specializes in litigation support for law firms and assists in fraud and forensic investigations. She prides herself on establishing long-term, solid relationships with her clients and works very hard to help them achieve their goals.

Why Work with Wipfli?

Firm experience: A national leader

For more than 87 years, nonprofit and government organizations throughout the United States have relied on the experienced professionals at Wipfli for advice.

Firm	2016 Ranking	Combined Nine-Year Organic Growth Rate
Baker Tilly Virchow Krause, LLP	13	3.4%
CliftonLarsonAllen LLP	9	4.6%
Eide Bailly LLP	19	5.2%
Plante Moran PLLC	14	4.3%
Wipfli LLP	20	5.6%

Source: Inside Public Accounting, August 2016

Firm Facts



Recognized leader in serving the industry.

Over **1,800** Wipfli associates serving **nine** industries.



Registered with the Public Company Accounting Oversight Board.



Meet the independence requirements as set forth in the AICPA Code of Ethics and Government Auditing Standards. *Yellow Book*

Member of Allinial Global, a strategic affiliation that connects Wipfli with accounting firms around the world.

For more information on Wipfli, please visit us at wipfli.com/nonprofits.

Wipfli is a multidiscipline, regional professional services firm.

We are the second-largest professional services firm in Wisconsin as well as one of the largest accounting firms in the United States. At Wipfli, the Foundation will have access to the resources of a large regional firm and will receive the personal attention of a local firm.

Our focus and dedication to industry segments provides our client's access to business experts in their industry. We offer training, webinars, products, services, and other proactive information that will help our clients shape their organizations, assist their communities, and stay in compliance.

Firm Structure

Wipfli LLP is a limited liability partnership, formed in 1930, with capital provided by the firm's 239 partners. The firm operates 49 United States offices in Wisconsin, Minnesota, Idaho, Illinois, Pennsylvania, Virginia, Montana, Washington, Utah, Colorado and California. Its headquarters are located in Milwaukee, Wisconsin.

Minority-Owned Business

Wipfli does not qualify as a small business firm as defined by the Small Business Administration (13 CFR 121.201) because of having annual receipts for the last three fiscal years of more than \$20,500,000. Although 47 of Wipfli's 239 partners are women, we do not meet the definition of a minority or women business enterprise (51% ownership). We are above the AICPA's average for female/male partner ratios compared with other firms.

Conflict of Interest

We are not aware of any potential conflicts of interest.

A Multidiscipline Professional Services Firm

With more than 1,900 associates, 49 offices in the United States and two offices in India, Wipfli ranks among the top 20 accounting and business consulting firms in the nation. For over 85 years, Wipfli has provided private and publicly held companies with industry-focused assurance, accounting, tax, and consulting services to help clients overcome their business challenges today and plan for tomorrow. The firm's clients include manufacturers, construction companies, contractors and developers, real estate companies, health care organizations, financial institutions, insurance companies, nonprofit organizations, agricultural businesses, units of government, dealerships, and individuals. Through the firm's membership in Allinial Global®, Wipfli can provide efficient, cost-effective and comprehensive services to every client regardless of size or location.

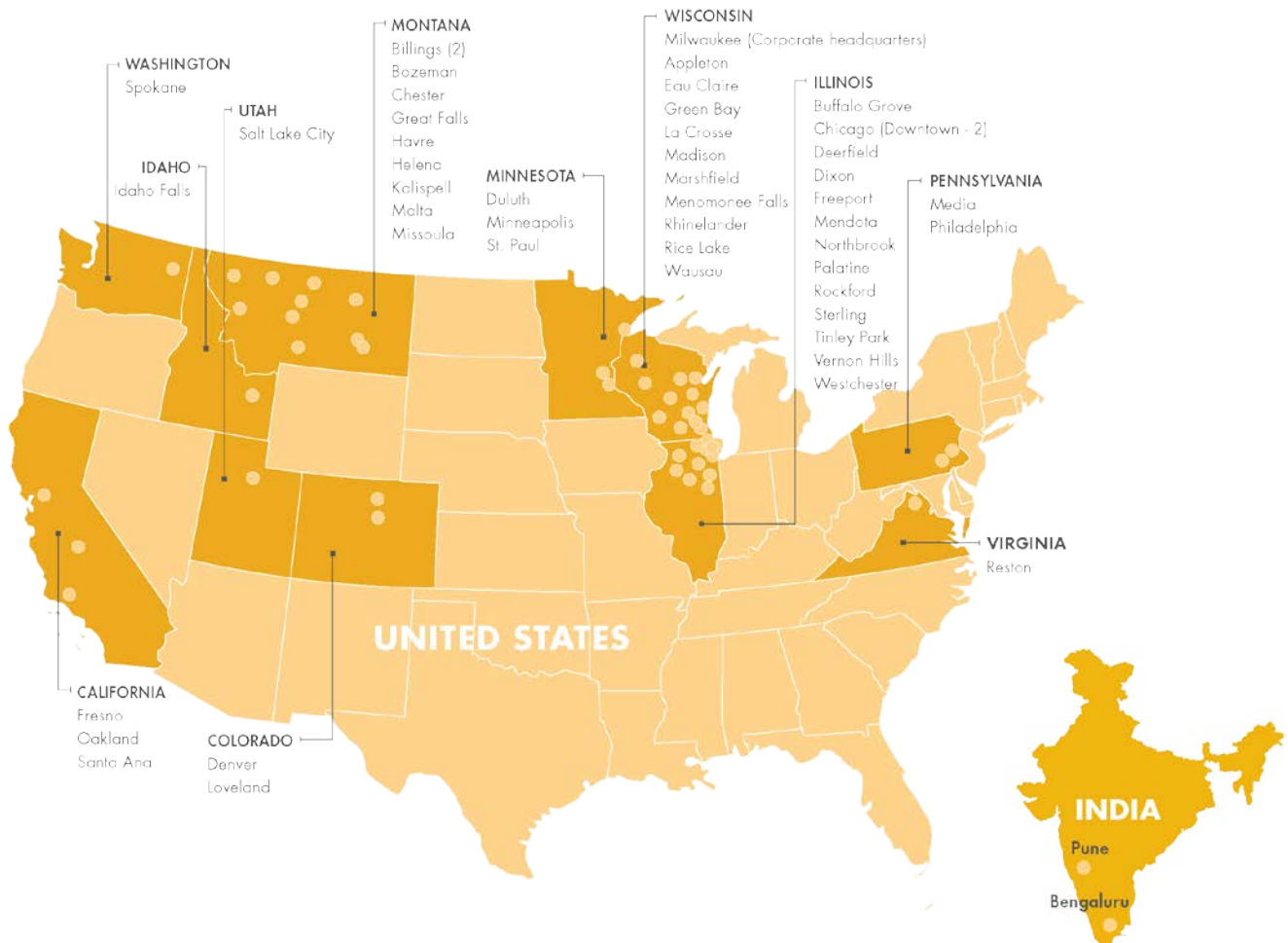
Whether we're helping clients streamline processes, improve performance, leverage the right technology, or increase financial success, our innovative, effective, and personalized services can help them overcome their business challenges today and plan for tomorrow.

Proven Industry Expertise

As a trusted advisor to more than 60,000 clients, we enjoy solid experience and industry expertise.

With national experience assembled locally, Wipfli ranks among the top 20 accounting and business consulting firms in the nation.

Wipfli Locations



Conclusion

The information contained in this proposal document is for discussion purposes only and does not constitute a binding contract between you or your organization and Wipfli. If the above services and information are acceptable and you wish to proceed, we will prepare a formal engagement letter for you to sign, which will address the specific scope, responsibilities, and criteria relative to our engagement. The engagement letter will constitute the entirety of the terms and conditions of our arrangement with you and will supersede any prior correspondence with you, including the information presented in this proposal.