

**Mercer County**  
**Request for Proposal (RFP)**  
**Audit of Financial System Conversion**

Mercer County

RFP Number: 1

Issue Date: 02/17/2026

**Proposals Due Date: By 4:00 p.m. (CT) on 03/13/2026**

**1. Introduction**

Mercer County is seeking proposals from qualified independent audit firms to perform an audit of the recent financial system conversion from **the AS400 iSeries System** to the Tyler School ERP Pro Version 2025.3.13/Taxwise Enterprise Edition Version 20206.1.2.1. The purpose of this audit is to evaluate data integrity, internal controls, migration accuracy, compliance, and overall effectiveness of the conversion process.

**2. Background**

- Our organization has recently completed the transition to a new financial system. This conversion involved migrating data, processes, and controls from the legacy system to the new platform. An audit is required to confirm that the conversion was executed appropriately and that financial data is accurate and complete.
- Mercer County is a government entity with our primary mission to act as a local administrative arm of the state, delivering essential, cost-effective services to residents while ensuring safe, healthy, and vibrant communities. Mercer County currently employs 77 full time and 16 parttime employees. Current Fiscal Year Expenditures in 2025 were \$17,698,239.60. We are governed by a nonpartisan 5-member Board of County Commissioners that manages the budget, taxes, and county property. Elected Officials, in addition to commissioners, voters elect key officials on nonpartisan ballots, including the Sheriff (law enforcement/jails), State's Attorney (legal counsel/prosecutor), Auditor (finance/elections), Recorder (documents/land records), and Treasurer (funds management). Appointed Officials: Commissioners appoint specialists such as the Highway Engineer, Emergency Manager, Human Resource Director, and Tax Equalization Director.

**3. Objectives of the Audit**

The audit should assess:

- Accuracy and completeness of data migrated from the legacy system
- Adequacy of internal controls during and after conversion
- Compliance with regulatory, accounting, and reporting requirements
- Effectiveness of project governance and change management
- Identification of risks, gaps, or deficiencies
- Recommendations for remediation and optimization

**4. Scope of Work**

The selected firm will be expected to perform, at minimum, the following:

- Review and assess the conversion planning and implementation process
- Review system configuration settings
- Evaluate data migration accuracy and completeness

- Evaluate user access controls and segregation of duties
- Verify reconciliation of financial data between old and new systems
- Assess workflow and approval processes
- Identify and report any discrepancies, risks, or weaknesses
- Review financial reporting outputs
- Provide recommendations for improvements and remediation if needed

## **5. Deliverables**

- Audit plan
- Interim findings (if applicable)
- Final audit report with findings, risk ratings, and recommendations
- Executive summary presentation

## **6. Proposal Requirements**

Proposals must include:

### **6.1 Firm Profile**

- Company background
- Relevant experience with financial system audits
- Experience with the Tyler School ERP Pro/Taxwise System or similar ERP systems

### **6.2 Team Qualifications**

- Bios of key personnel
- Certifications (CPA, CISA, CIA, etc.)

### **6.3 Methodology & Work Plan**

- Approach to auditing system conversions
- Tools and techniques used
- Proposed timeline

### **6.4 Pricing**

- Fixed fee or hourly rate structure
- Estimated hours by role
- Any additional costs

### **6.5 References**

- At least three similar engagements completed within the last five years

## **7. Evaluation Criteria**

Proposals will be evaluated based on:

- Relevant experience and qualifications
- Quality of methodology and approach
- Understanding of project scope
- Cost competitiveness
- References and past performance

## **8. Submission Instructions**

Please submit your proposal electronically in PDF format by 03/13/2026 to [careed@nd.gov](mailto:careed@nd.gov) . All proposals must be received by 4:00 PM (local time). Late submissions will not be considered.

**9. Questions**

- Any questions regarding this RFP should be directed to Carmen Reed at [careed@nd.gov](mailto:careed@nd.gov) no later than 02/27/2026. Responses to questions will be provided to all interested parties.

**10. Confidentiality**

All information provided in this RFP and during the audit process must be treated as confidential and may not be disclosed to any third party without prior written consent.

**11. Terms & Conditions**

- The organization reserves the right to reject any or all proposals.
- The organization may request additional information or clarification from bidders.
- Final selection is subject to successful contract negotiation.

**12. Timeline**

Step	Date
RFP Issued	02/17/2026
Questions Due	02/27/2026
Proposals Due	03/13/2026
Vendor Selection	03/18/2026
Project Commencement	TBD

**13. Appendices**

- Appendix A: Organizational Chart
- Appendix B: Overview of Financial System Conversion
- Appendix C: Relevant Policies and Procedures

**Appendix A: County Organizational chart:**

**Mercer County Organizational Structure (2026)**

- **Board of County Commissioners (5 members):** The top governing body responsible for policy, budget, and administration.
  
- **Other Elected Officials include:**
  - State's Attorney
  - Sheriff
  - Auditor
  - Treasurer
  - Recorder
  
- **Appointed Departments & Services:**
  - Superintendent of Schools
  - Highway Department (Roads)
  - Human Resources/Emergency Management
  - Tax Director/Planning & Zoning
  - Building Maintenance
  - Weed Control
  - Veterans Services
  - NDSU Extension Service

## Appendix B: overview of Financial System Conversion

### Key Stages in a Financial System Conversion

- **Planning & Evaluation**: Assessing needs, selecting vendors, and defining the scope of the project. Worked with Tyler on preparations for this conversion in 2024.
- **Data Mapping & Conversion**: Mapping existing data fields to the new system, which is critical for accuracy, was worked on by Tyler technicians. Along with Tyler assistance we built our system in Tyler from the ground up.
- **System Configuration & Testing**: Setting up workflows, user permissions, and conducting parallel testing to ensure data integrity.
- **Training & Documentation**: Training employees on the new system to prepare for the switch.
- **Cutover & Implementation**: The actual migration, often occurring over a weekend, where the old system is turned off and the new one goes live. The revenue and tax side of system remained within the AS400 until October, 2025 and were fully on the Tyler system December, 2025. We are still working out issues with the tax wise side. We went live with the accounting portion in January, 2025.
- **Post-Conversion Support**: Monitoring performance and addressing issues to ensure stability. Eide Bailly was hired in February, 2025 to audit our first payroll in the new system. Conversion issues found were fixed and we went from a paper payroll transmittal to a computerized spreadsheet. Eide Bailly also gave us a spreadsheet that allowed to do an overall payroll check.

## Appendix C: Relevant Policies and Procedures

### Core Policies and Procedures

- **System Conversion and Data Reconciliation:**
  - **Basis of Accounting Adjustments:** Procedures must exist to convert data from "modified accrual" (governmental fund level) to "full accrual" (government-wide level) as required by [GASB standards](#).
  - **Balance Verification:** Reconciliation must occur between the old system's ledger and the new system to ensure every asset, liability, and fund balance has migrated accurately.
- **Internal Controls and Security:**
  - **Role-Based Access Control (RBAC):** Policies must define who can access specific financial modules (e.g., payroll, accounts payable) based on their job function to prevent unauthorized activity.
  - **Segregation of Duties:** Procedures must ensure that no single employee controls an entire transaction cycle (e.g., initiating a payment and approving it) within the new system.
  - **Audit Trails:** The system must be configured to automatically log all user actions, providing a permanent record for future [audit reviews](#).
- **Change Management:**
  - **Approval Workflows:** New procedures should establish automated approval thresholds for purchase orders and expenditures, ensuring they match updated county policies.
  - **Documentation Standards:** Financial documents (invoices, expense reports) should be standardized in the new system to facilitate consistent record-keeping and easier searches during discrepancies.
- **Asset and Inventory Management:**
  - **Transfer Procedures:** Policies must dictate how assets are recorded when transferred between departments to maintain accurate inventory verification during the conversion.