RFP FOR AUDITING SERVICES

The Town of Griswold is requesting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2020, with the option of auditing its financial statements for each of the three (3) subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (1994), the provisions of the federal Single Audit Act of 1984 (as amended in 1996), and the U.S. Office of Management and Budget (OMB) Circular A-133 and the State Single Audit Act. The purpose of this Request for Proposals (RFP) is to select the auditing firm best qualified to provide the services related to the federal and state requirements for municipal audits.
REQUEST FOR PROPOSALS
AUDITING SERVICES

I. GENERAL INFORMATION

1.1 Issuing Office: This Request for Proposals (RFP) is issued by the Board of Finance - Town of Griswold, Connecticut.

1.2 Purpose: The Town of Griswold is requesting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2020, with the option of auditing its financial statements for each of the three (3) subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (1994), the provisions of the federal Single Audit Act of 1984 (as amended in 1996), and the U.S. Office of Management and Budget (OMB) Circular A-133 and the State Single Audit Act.

The purpose of this Request for Proposals (RFP) is to select the auditing firm best qualified to provide the services related to the federal and state requirements for municipal audits.

1.3 Proposals: All proposals received by the Town in response to this RFP will be retained. Submissions must: The following material is required to be received for a proposing firm to be considered. A master copy (so marked) of a Technical Proposal and ten (10) copies to include the following:

i. Title Page

Title page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly states the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for ninety days.

1.4 Rejection of Proposals: The Town reserves the right to reject any and all proposals received as a result of this RFP.
1.5 **Communications Concerning RFP:** All questions relevant to the development of a proposal are to be directed to:

Julie Marcotte  
Finance Director  
E-mail: financedirector@griswold-ct.org

Questions determined to be of interest to all prospective firms will be answered in writing and provided to all firms either by mail or by e-mail.

**Except as authorized by Julie Marcotte, no vendor may contact any other employee or elected or appointed official of the Town of Griswold or the Griswold Board of Education with respect to the RFP or the submission of a bid.**

1.6 **Term:**

A. A four (4)-year contract is contemplated, subject to the annual review and recommendation of the Audit Search Committee, the satisfactory negotiation of terms (including a price acceptable to both the Town of Griswold and the selected firm) and the annual availability of an appropriation.

1.7 **Additional Information:**

A. **Revisions or addenda to the RFP:** In the event it becomes necessary to revise or supplement any part of the RFP, the revision or supplement will be provided to all prospective firms either by U.S. mail or by e-mail.

B. **Experience:** Firms with experience in auditing municipal entities are encouraged to apply. Firms must demonstrate their knowledge of both Town and Board of Education organizations as well as the mandates and laws that affect such organizations in the State of Connecticut.

C. **Incurring Costs:** The Town will not be liable for any costs incurred by a firm in the preparation or submission of a proposal.

D. **Civil Rights Compliance:** Where applicable, firms must comply with the Civil Rights Act of 1964, the Equal Employment Act, and the Connecticut Fair Employment Practices Act.

E. **News Releases:** News releases pertaining to this RFP or the services, study or project to which it relates will not be made without prior approval, and then only in coordination with the Town.
F. Acceptance of Proposal Content: The contents of the successful proposal may, at the Town’s option, become part of the contract entered into by the successful firm and the Town.

II. CONTENT OF PROPOSALS

2.1 Scope of Services

The detailed proposal should follow the order set forth in this request for proposals.

a. The proposer shall submit an original and two (2) copies of a dollar cost bid in a separate sealed envelope marked as follows:

SEALED DOLLAR COST BID PROPOSAL
FOR
THE TOWN OF GRISWOLD
FOR AUDITING SERVICES
JUNE 30, 2020

b. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Julie Marcotte, Finance Director
Town of Griswold
28 Main Street
Jewett City, CT 06351

2.1.1 Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Town in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal requirements.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT
The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence
   a. The firm should provide an affirmative statement that is independent of the Town as defined by the U.S. General Accounting Office's Government Auditing Standards (1994).
   b. The firm should list and describe the firm's professional relationships involving the Town or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
   c. In addition, the firm shall give the Town written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice
   a. An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Connecticut.

4. Firm Qualifications
   a. The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.
   b. If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.
   c. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
   d. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three- (3) years. In addition, the firm shall provide information on the circumstances and status of
any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience
   a. Identify the principal supervisory and management staff, including engagement partners; managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Connecticut. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in the professional organizations relevant to the performance of this audit.
   b. Provide as much information as possible regarding the number, qualification experience and training, including relevant continuing professional education, of the specific staff over the term of the agreement will be assured.
   c. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Town. However, in either case, the Town retains the right to approve or reject replacements.
   d. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the Town
   a. List separately all engagements within the last five years for the Town.

7. Similar Engagements With Other Government Entities
   a. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach
   a. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposal. In developing the work plan, reference should be made
to such sources of information as the Town's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

b. Proposers will be required to provide the following information on their audit approach:

c. Proposed segmentation of the engagement

d. Level of staff and number of hours to be assigned to each proposed segment of the engagement

e. **NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

f. Sample size and the extent to which statistical sampling is to be used in the engagement

g. Extent of use of EDP software in the engagement

h. Type and extent of analytical procedures to be used in the engagement

i. Approach to be taken to gain and document an understanding of the Town's internal control structure

j. Approach to be taken in determining laws and regulations that will be subject to audit test work

k. Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Problems

a. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town.

10. Report Format

a. The proposal should include sample formats for required reports.

b. **NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**
2.1.2 Sealed Dollar Cost Bid

1. Total All - Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all - inclusive maximum price to be bid is to contain all direct and indirect costs including all out - of -pocket expenses.

The Town will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following:

a. Name of Firm

b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Town.


2. Rates by Partner, Specialist, Supervisory and Staff Level Times/Hours Anticipated for Each

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix B) that supports the total all-inclusive maximum price. The cost of special services described in this request for proposal should be disclosed as separate components of the total all-inclusive maximum price.

3. Out-of-pocket Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates

Out-of-pocket expenses for firm personnel (e.g., travel lodging and subsistence) will be reimbursed at the rates used by the Town for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the sealed dollar cost bid in the format provided in the attachment (Appendix B). All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

4. Rates for Additional Professional Services

If it should become necessary for the Town to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Town and the firm. Any such additional work agreed to between the Town and the firm shall
be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

5. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld from each billing pending delivery of the firm's final reports.

2.2 Other Requirements

Responding firms must be capable of performing auditing services in full compliance with all federal and state statutes and regulations. Responding firms will provide the following information:

A. Name of firm and parent company, if any. Include number of employees of firm, servicing office(s), and their respective addresses.

B. Responding firms shall provide a list of all personnel who would be involved with this account including: Name, Job Title, Responsibilities, Type of Work performed, municipal experience and credentials.

C. Describe the willingness of the account team to attend town meetings, which members are available to attend, and examples of the types of meetings they have previously attended and the value they provided.

D. Detailed description of any special, in-house, services or systems available to the Town of Griswold.

E. Describe your involvement with municipal associations in Connecticut.

III. SELECTION PROCESS

3.1 Review Process: All proposals will be reviewed by the Board of Finance.

The Town reserves the right to waive non-material deficiencies in any proposal.
Proposals will be evaluated based on what is deemed to be in the best interests of the Town, including such factors as the bidder’s experience and expertise in providing auditing services for municipalities, clarity and creativity of the proposal, recommendations of entities for which the bidder has previously provided services, the persons to be assigned to the project by the bidder, and total cost. Cost will not be the sole factor in evaluating bids.

A short list of finalists will be developed and firms may be interviewed by the Selection Committee after the proposals are received. Specific information required for the interviews will be provided to finalists at the time of notification.

If interviews are held, they will be 30-45 minutes long. Initial presentations will be limited to 15 minutes. The final 15-30 minutes will be reserved for questions from the Selection Committee and subsequent discussion. The key person to be assigned to this project must be present at this interview.

The Town expects to complete its review of all proposals and select the tentative bidder within six (6) weeks after the receipt of proposals. If necessary, the Town may extend that review period.

Selection as the preferred proposal does not provide any contract rights to that firm. Any such rights shall accrue only if and when the Town and the firm execute a binding contract. The Town reserves the right to negotiate with the successful firm in any manner necessary to best serve the interests of the Town. If the Town fails to reach an agreement with the successful bidder, the Town may commence negotiations with an alternative bidder or reject all bids and reinstitute the RFP process.
EXHIBIT A- MEMORANDUM OF NOTIFICATION TO POTENTIAL BIDDERS
TOWN OF GRISWOLD, CT

DATE: April 23, 2020

TO: Invited Parties

FROM: Julie Marcotte, Finance Director

SUBJECT: Professional Auditing Services

The Town of Griswold is soliciting proposals from qualified firms of certified public accountants to audit the Town of Griswold's financial statements for the fiscal year ending June 30, 2020, with the option of auditing the Town of Griswold's financial statements for the three (3) subsequent fiscal years. Audit firms expressing interest will be provided with a copy of a request for proposal (RFP).

The completed request for proposal document must be returned to the office of the Finance Director no later than 11:00am, Thursday, May 21, 2020.

Julie Marcotte, Finance Director
28 Main Street
Post Office Box 369
Jewett City, CT 06351

All questions and correspondence should be directed to Julie Marcotte in writing at the above address or via email at financedirector@griswold-ct.org.
TOWN OF GRISWOLD

PROPOSAL FOR AUDITING SERVICES
YEAR ENDING JUNE 30, 2020

The undersigned has read, understands, and agrees to comply with the requirements contained in the Request for Proposals for Auditing Services. The undersigned submits this proposal in good faith and without collusion with any other person, individual or firm.

The proposal consists of this cover page and the following attachments:

Name and Address of Firm: __________________________

____________________________________

____________________________________

____________________________________

Name, Title and Contact Information (phone, fax, email) of Authorized Representative:

____________________________________

____________________________________

____________________________________

____________________________________

Total All-Inclusive Maximum Price FY 19-20: __________________________

Signature of Authorized Representative: __________________________
APPENDIX A
PROPOSER GUARANTEES AND WARRANTIES

A. The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Section II, Nature of Services Required.

B. Proposer warrants that it is willing and able to comply with the State of Connecticut laws.

C. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees or agents thereof.

D. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Town.

E. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: ________________________________________________

Name (Typed): ______________________________________________________

Title: ______________________________________________________________

Firm: ________________________________________________________________

Date: ________________________________________________________________
Appendix B

FEE PROPOSAL

Name of firm ________________________________

Location of office staffing the audit __________________________

Professional staff assigned to Griswold (Number) Audit ________________

Certified professional audit staff assigned to Griswold (Number) Audit __________

Connecticut municipal audit clients: List fiscal year 2019 engagements for municipalities with populations of 10,000 or greater.

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

Fees for Year 1: 2020

<table>
<thead>
<tr>
<th>Classification</th>
<th>Audit</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours</td>
<td>Hourly Rate</td>
<td>Total</td>
</tr>
<tr>
<td>Partners</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervisory Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Subtotal             |        |            |        |
| Out of Pocket Expenses |     |            |        |
| Meals and Lodging    |       |            |        |
| Transportation       |       |            |        |
| Other (specify):     |       |            |        |

| Total all-inclusive  |        |            |        |
| Maximum price for    |        |            |        |
| (FISCAL YEAR) audit  |        |            |        |

Note: The rates quoted should not be presented as a general percentage of the standard hourly rates or as a gross deduction from the total all-inclusive maximum price.
## Fees for Year 2: 2021

<table>
<thead>
<tr>
<th>Classification</th>
<th>Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours</td>
</tr>
<tr>
<td>Partners</td>
<td></td>
</tr>
<tr>
<td>Managers</td>
<td></td>
</tr>
<tr>
<td>Supervisory Staff</td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td></td>
</tr>
<tr>
<td>Other (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
</tr>
<tr>
<td>Out of Pocket Expenses</td>
<td></td>
</tr>
<tr>
<td>Meals and Lodging</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
</tr>
<tr>
<td>Other (specify):</td>
<td></td>
</tr>
<tr>
<td><strong>Total all-inclusive</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Maximum price for</strong></td>
<td></td>
</tr>
<tr>
<td><em>(FISCAL YEAR)</em> audit</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The rates quoted should not be presented as a general percentage of the standard hourly rates or as a gross deduction from the total all-inclusive maximum price.
Fees for Year 3: 2022

<table>
<thead>
<tr>
<th>Classification</th>
<th>Audit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours</td>
</tr>
<tr>
<td>Partners</td>
<td></td>
</tr>
<tr>
<td>Managers</td>
<td></td>
</tr>
<tr>
<td>Supervisory Staff</td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td></td>
</tr>
<tr>
<td>Other (specify)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
</tr>
<tr>
<td>Out of Pocket Expenses</td>
<td></td>
</tr>
<tr>
<td>Meals and Lodging</td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
</tr>
<tr>
<td>Other (specify):</td>
<td></td>
</tr>
<tr>
<td><strong>Total all-inclusive</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Maximum price for</strong></td>
<td></td>
</tr>
<tr>
<td>(FISCAL YEAR) audit</td>
<td></td>
</tr>
</tbody>
</table>

Note: The rates quoted should not be presented as a general percentage of the standard hourly rates or as a gross deduction from the total all-inclusive maximum price.
### Fees for Year 3: 2023

<table>
<thead>
<tr>
<th>Classification</th>
<th>Audit</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours</td>
<td>Hourly Rate</td>
<td>Total</td>
</tr>
<tr>
<td>Partners</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Managers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervisory Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Out of Pocket Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meals and Lodging</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (specify):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total all-inclusive</strong>&lt;br&gt;<strong>Maximum price for</strong>&lt;br&gt;(FISCAL YEAR) audit</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The rates quoted should not be presented as a general percentage of the standard hourly rates or as a gross deduction from the total all-inclusive maximum price.
TOWN OF GRISWOLD
Department of Finance
NON-COLLUSIVE AFFIDAVIT OF PROPOSER

The undersigned proposer, having fully informed themselves regarding the accuracy of the statements made herein certifies that;

(1) the proposer developed the Proposal independently and submitted it without collusion with, and without any agreement, understanding, or planned common course of action with any other entity designed to limit independent bidding or competition, and

(2) the proposer, its employees and agents have not communicated the contents of the Proposal to any person not an employee or agent of the proposer and will not communicate the proposal to any such person prior to the official opening of the proposal.

The undersigned proposer further certifies that this statement is executed for the purpose of inducing the Town of Griswold to consider the proposal and make an award in accordance therewith.

_______________________________
Legal Name of Proposer/Firm Business Address

_______________________________
Signature and Title Date

_______________________________
Printed Name of Title Person

Subscribed and Sworn to me this _____day of ____________________, 20__.  
Notary Public

My Commission Expires
Certification of Proposer
Concerning Equal Employment Opportunities and/or
Affirmative Action Policy

I/we, the Proposer, certify that:

1. I/we comply with the equal opportunity clause as set forth in the Connecticut state law.
2. I/we do not maintain segregated facilities;
3. I/we have filed all required employer's information reports;
4. I/we list job openings with federal and state employment services;
5. I/we are in compliance with the American with Disabilities Act;
6. I/we (check one):

   Have an affirmative action program, __________

or Employ ten or fewer people ____________

__________________________________________
Proposer-Company Name

__________________________________________
Name

__________________________________________
Title

__________________________________________
Signature

__________________________________________
Date