

_____ *City or Town name*

_____ *street address*

_____ *mailing address*

_____, WYOMING

_____ *zip*

(307) _____

REQUEST FOR PROPOSAL

AUDIT SERVICES
for
(Replacement)

BID OPENING DATE AND TIME

for questions on this please contact

REPRESENTATIVE _____

TELEPHONE NO _____

REQUEST FOR PROPOSAL

1. SUBMISSION OF PROPOSALS:

Sealed Proposals (an original and one copy) for furnishing AUDITING SERVICES to the ___(replacement)___ will be received until _____(date and time) by the _____, procurement officer, located at, _____, Wyoming 82....., at which time they will be publicly opened.

1.1 No proposals will be considered which are not submitted on the attached Proposal form, signed by an officer or authorized representative of the company. FAX, telephone, or telegraph proposals will not be accepted.

1.2 Proposals must be received in the office of the _____, procurement officer, on or before the time and date specified. Proposals received after the time specified will not be considered and will be returned unopened.

1.3 Proposal information is restricted and not publicly available until after the award of the contract by the the town council of the ___(replacement)___

2. MODIFICATIONS OR WITHDRAWAL OF PROPOSALS:

2.1 A proposal that is in the possession of the procurement officer may be altered by telegram or letter bearing the signature or name of the authorized person, provided it is received PRIOR to the date and time of the opening. A telegram should not reveal the Proposal pricing but should indicate the addition, subtraction or other change. FAX, telephone or verbal alterations will not be accepted.

2.2 A proposal that is in the possession of the procurement officer may be withdrawn by the authorized company representative up to the time of opening. Failure of the successful company to furnish the services awarded as a result of this request for proposal shall eliminate the proposer from the active bidder's mailing list.

3. AWARD AND CONTRACT INFORMATION:

3.1 The ___(replacement)___ hereby notifies all proposers that it will affirmatively insure that minority business enterprises will be afforded full opportunity to submit proposals in response to this invitation and will not be discriminated against on the grounds of race, color, sex, age, creed, or national origin.

REQUEST FOR PROPOSAL (continued)

- 3.2 The proposer also agrees that should his firm be awarded this contract that the firm will not discriminate against any person who performs work thereunder because of race, color, sex, age, creed or national origin.
- 3.3 The ___(replacement)___ reserves the right to reject any or all proposals, or to award the contract in whole or in part, if deemed to be in the best interest of the town to do so. The council shall have the authority to recommend award of the contract to any firm they determine meets the intent of the conditions set forth herein. In addition, the town council reserves the right not to award the project if sufficient funding is not available after the proposals are evaluated.
- 3.4 The attention of prospective proposers is called to the requirements as to conditions to be observed and to all applicable laws affecting the work.

4. PREPARATION OF PROPOSALS:

- 4.1 No proposal will be considered which modifies, in any manner, any of the provisions, specifications or minimum requirements of the Request for Proposal.
- 4.2 In case of error in the extension of prices in the proposal, unit prices will govern.
- 4.3 Proposers are expected to examine special provisions, specifications, schedules and instructions included in this Request. Failure to do so will be at the proposer's risk.
- 4.4 Failure to respond (submission of Proposal or notice in writing that you are unable to offer but wish to remain on the active mailing list) to requests for proposals will be understood by the ___(replacement)___ to indicate a lack of interest and will result in the removal of the firm's name from the applicable mailing list.
- 4.5 The successful company will be required to enter into and sign a formal agreement with the _____(replacement)_____. The agreement will become a part of the contract and will be in effect for the duration of the contract period.

DATED _____

(signed)

For the ___(replacement)___ - Procurement Services

SPECIAL PROVISIONS
AUDIT SERVICES
for

1. GENERAL:

- 1.1 The work to be accomplished as a result of this request for proposal is to provide a complete audit of the _____(replacement) _____ for the period _____.
- 1.2 The GAO Government Auditing Standards require that such audits be conducted by an independent auditor. In arranging for audit services, state and local governments shall follow the procurement standards prescribed in the "Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments."
- 1.3 The audit should include the examination of cash receipts and disbursements, tests of the financial accounting records and the documentary evidence supporting the transactions of the town. The audit shall satisfy all requirements of Government Auditing Standards as issued by the US. General Accounting Office, 1994 revision, and the Audit requirements of the State of Wyoming, Department of Audit, and the Single Audit Act, Revised as of 1996 and OMB Circular A-133.
- 1.4 The provider shall specify what audit work papers the staff of the _____(replacement)_____ shall be responsible to prepare.

2. AUDIT REPRESENTATIVE:

Questions concerning details relative to the audit, funding, programs, etc., should be directed to: _____ audit representative.

3. INSURANCE:

- 3.1 The Provider shall indemnify and save harmless the _____(replacement) _____, its officers and employees from all suits, actions or claims of any character brought because of injuries or damage received or sustained by any person, persons or property; on account of the operations of the said Providers; or on account of or in consequence of any neglect in safeguarding the work; or because of any act or omission, neglect, or misconduct of said Provider or from any claims or amounts arising or recovered under the Workman's Compensation Act, or any other law, ordinance or decree.

SPECIAL PROVISIONS (continued):

3.2 The Provider shall submit evidence of coverage by general professional liability insurance for this engagement in an amount equal to the contract price. Proof of insurance shall be submitted to the _____ upon receipt of official Notice of Award.

4. CPA FIRMS:

The universe of potential firms to perform the Audit will be defined to be those CPA firms licensed to practice in the State of Wyoming as shown in the Wyoming Board of Certified Public Accountants Annual Register.

5. CONTRACT REQUIREMENTS:

5.1 **SUBCONTRACT** - The Provider is prohibited from subcontracting, assigning, transferring, conveying, subletting or otherwise disposing of this agreement or its rights, title or interest therein or its power to execute such agreement to any other person, company or corporation without the prior written consent of the State. All approved assignments, subletting or other transfers referred to herein must abide by the provisions of the contract.

5.2. **WORKPAPERS** - The Auditee, other State Auditors or any other duly authorized representative shall have access to any books, documents, papers and records of the Provider which are pertinent to the contract, for the purpose of making audit, examination, excerpts and transcripts. It is expected that in the future, the Provider will make available for review all workpapers, excluding work programs, to any firm under contract to the _____(replacement) _____ to perform an audit of this entity. The Provider shall maintain all required records for three years after final payment on the contract and all other pending matters are closed. After the three year retention period, the Auditee shall have the option to take possession of the workpapers whenever the Provider decides to dispose of them.

5.3 **PUBLICATIONS** -

5.3.1 Any reports, information, data, etc., furnished by the Auditee to the Provider which the Provider is requested to keep confidential shall not be made available by the Provider to any individual or organization without the prior written approval of the Auditee.

5.3.2 No reports or other documents produced in whole or in part under this contract shall be the subject of an application for copyright by or on behalf of the Provider.

SPECIAL PROVISIONS (continued):

5.3.3 Content of the audit may not be released without the written consent of the Auditee.

5.4 **PARTIAL PERFORMANCE** - Should the Provider fail to comply with the provision of the contract, payment for portions of the contract will be withheld until such time as the contract terms have been implemented. Administrative,

contractual, and/or legal remedies as determined by the city or town's Attorney will be implemented if it appears the Provider has breached or defaulted on the contract.

5.5 CANCELLATION - The _____(replacement) _____ may, upon ten days written notice to the Provider, terminate the agreement, in whole or in part, for just cause, which shall include failure of the Provider to fulfill in a timely and proper manner the obligations under the contract. In such event, all finished documents, data, models and reports prepared under the contract shall at the option of the _____(replacement)_____ become its property upon payment for services rendered through the termination of the contract.

5.6 EXTENSIONS - The Provider and the Auditee, covenant and agree that this contract may, with the mutual approval of the supplier and the town be extended under the same terms and conditions of this contract for a period of one (1) additional year and said option to extend this contract shall be in effect for each year thereafter for a total period not to exceed two (2) additional years.

6. PROVIDER'S RESPONSIBILITIES:

6.1 The Provider shall designate a Project Manager who shall be the contact with the Audit Representative of the town. The Project Manager will oversee all activities for the Provider.

6.2 The Provider shall become familiar with appropriate State laws and regulations, audit standards, and federal audit requirements as needed, as set forth in the Single Audit Act as of 1996 and OMB Circular A-133.

6.3 The Provider shall be responsible for personnel, supplies and equipment.

6.4 The Provider shall report immediately to the town's Attorney whenever it shall appear, in the course of the audit, in the opinion of the Project Manager, that there may have occurred any violation of penal statutes and instances of misfeasance, malfeasance or nonfeasance by a staff officer or employee; or any shortage in the accounts of any official or employee of the town. Also, the

SPECIAL PROVISIONS (continued):

Provider shall report immediately any irregularity in the Auditee's organization. Irregularities include such matters as conflicts of interest, falsification of records or reports, and misappropriation of funds or other assets.

6.5 To allow for necessary planning and budgeting of future audit work, the Provider shall provide the approximate number of professional staff hours spent in conducting the audit work.

6.6 The Provider shall be responsible for all material errors and omissions in the performance of the contract.

6.7 The Provider shall provide at least one week prior to submission of the final report, a draft copy of the audit report to the Auditee and discuss its contents with representatives of that office. The Auditee will provide responses in writing to the Provider. These agency responses and any comments by the Provider relating to them shall be included in the final audit report.

7. AUDITEE'S RESPONSIBILITIES:

7.1 Office space will be provided to accomplish the audit.

7.2 The Auditee will make all files and records available to the Provider.

7.3 The Auditee shall discuss the draft report with the Provider and may provide a formal written response to the Project Manager.

7.4 The Auditee shall provide assistance to the Provider, such as gathering supporting documents.

8. DESCRIPTION OF THE PROJECT:

8.1 The _____

SPECIAL PROVISIONS (continued):

9. REQUIRED PROPOSAL SUBMITTALS:

- 9.1 Proposers are required to complete the attached information/price sheet. The sheet MUST be signed by an authorized representative or principal of the proposing firm and returned by the date and time specified. In addition, the following submittals (IN DUPLICATE) MUST BE INCLUDED:
- 9.1.1 Outline of the proposed audit and/or quality control review approach to include a schedule with dates.
- 9.1.2 List of similar audits and/or quality control reviews that have been performed (A-133 Financial Compliance Audits).
- 9.1.3 Budget for the proposed work to include:
- 9.1.3.1 Estimated hours -- professional staff, field work and report preparation. Also included should be the cost in auditing the computerized systems in use by the auditee.
- 9.1.3.2 Personnel support costs - field work and report preparation.
- 9.1.3.3 Miscellaneous expenses - copies, travel, per diem, etc.
- 9.1.4 Experience statement indicating the Firm's prior experience on similar audits and/or quality control reviews.
- 9.1.5 Resumes of key personnel (professionals) assigned to this specific engagement, indicating their experience with similar engagements. In addition, any relevant Continuing Education Programs should be listed.
- 9.1.5.1 Substitutions for the listed individuals after the contract is signed will be allowed only when the substitutes have substantially the same qualifications or better qualifications than the person they replace.
- 9.1.6 Quality Control Statement as accepted by the American Institute of Certified Public Accountants (AICPA) Codification of Professional Standards. Adequate quality control during the audit process is a fundamental consideration of the ___(replacement)____. Quality control elements should include:

SPECIAL PROVISIONS (continued):

- 9.1.6.1 Independence to the extent required by the rules of conduct of the AICPA .
- 9.1.6.2 Assigning of qualified personnel.
- 9.1.6.3 Supervision of work.

- 9.1.6.4 Professional development to include Continuing Professional Education and training activities.
 - 9.1.6.5 Monitoring the effectiveness of the firm's quality control program, policies and procedures.
 - 9.1.6.6 Sufficient testing of compliance with laws and regulations.
 - 9.1.6.7 Sufficient documentation of the work performed and the conclusions reached.
- 9.2 Proposals should be prepared simply, providing a straight forward, concise description of the firm's capabilities to satisfy the requirements of the proposal. Emphasis should be on completeness and clarity of content. Repetition of terms and conditions of this proposal request, without additional explanation, will not be considered sufficiently responsive. Your proposal document should respond completely to the requirements indicated in this request.
- 9.3 The absence of any of the required supporting information may be cause for the elimination of the applicable proposal(s). Any additional information the proposer feels will enhance their overall proposal evaluation should be included.
- 9.4 In the event of audit failure on the part of a contractor, Proposer should indicate availability of staff on short notice to perform audit functions as required by the ___(replacement) ___ on an hourly fee basis as negotiated in addition to that awarded in this contract.

SPECIAL PROVISIONS (continued):

10. EVALUATION CRITERIA:

10.1 Proposals will be evaluated and subsequent judgments made on the following criteria and relative weights.

	<u>POSSIBLE POINTS</u>
10.1.1 Audit approach/quality control elements	0-15
10.1.2 Similar work performed by the firm/references	0-15
10.1.3 Experience/education of key personnel	0-25
10.1.4 Cost	0-30
10.1.5 Responsiveness to R.F.P.	0-10
10.1.6 Firm has had peer review in last three years	0-05
TOTAL POSSIBLE EVALUATED POINTS	0-100

10.2 The ___(replacement)___ will be the sole judge with respect to the evaluation of proposals. The firm which best meets the conditions of each individual criterion will be awarded the maximum points for that specific criterion. The balance of the Proposers will be rated based on their meeting of that criterion.

11. PRE-BID QUESTIONS:

11.1 Questions regarding the town's records may be directed to _____, who is the town's audit representative.