

**REQUEST FOR PROPOSALS
PROPOSAL NO. 16-01
AUDITING SERVICES
TOWN OF OCEAN RIDGE, FLORIDA**

NOTICE IS HEREBY GIVEN that the Town of Ocean Ridge, Florida is accepting sealed proposals for **PROPOSAL NO. 16-01, AUDITING SERVICES.**

At 2:00 PM EST on Wednesday, November 23, 2016 in the Council Chambers at Town Hall, 6450 N. Ocean Blvd, Ocean Ridge, FL, proposals will be opened by the Town Clerk and submitted for evaluation.

An original and four (4) copies of all proposals, including all executed documents and needed attachments, shall be placed in a sealed envelope, marked "16-01: SEALED PROPOSAL FOR AUDITING SERVICES" and delivered to the Town Clerk's Office prior to the proposal opening deadline, **2:00 PM EST (as determined by the clock in the Town Clerk's office) on Wednesday, November 23, 2016.**

Sealed proposals may be hand delivered, mailed or delivered via courier service to the address listed below. Faxed or emailed proposals will not be accepted.

Bid documents are available on the Town's website www.oceanridgeflorida.com, at the Office of the Town Clerk, 6450 N. Ocean Blvd, Ocean Ridge, FL, 33435, between the hours of 8:30 AM and 3:00 PM Monday through Friday, or by email at tstevens@oceanridgeflorida.com.

Town of Ocean Ridge
Tracey L. Stevens, Town Clerk
6450 N. Ocean Blvd
Ocean Ridge, FL 33435
Phone: 561-732-2635

/s/ Tracey L. Stevens
Town Clerk

PUBLISH: The Palm Beach Post
DATE: November 2, 2016

REQUEST FOR PROPOSALS
RFP No. 16-01
INDEPENDENT AUDITING SERVICES
TOWN OF OCEAN RIDGE

6450 North Ocean Blvd.
Ocean Ridge, FL 33435

**Town of Ocean Ridge
6450 North Ocean Blvd.
Ocean Ridge, FL 33435**

LEGAL ADVERTISEMENT

REQUEST FOR PROPOSALS - RFP No. 16-01

DUE DATE: WEDNESDAY, NOVEMBER 23, 2016

TIME: 2:00 PM (LOCAL TIME)

INDEPENDENT AUDITING SERVICES

The Town of Ocean Ridge is seeking Proposals from qualified firms to provide **Independent Auditing Services**, in accordance with the terms, conditions and specifications contained in this Request for Proposal.

Request for Proposal documents are available on the Town of Ocean Ridge website at <http://www.oceanridgeflorida.com> or by contacting the Town Clerk's office at (561) 732-2635 or by email at tstevens@oceanridgeflorida.com.

Sealed Proposals must be clearly marked "**RFP No. 16-01, SEALED PROPOSAL FOR AUDITING SERVICES**" and delivered to the Town Clerk at 6450 N. Ocean Blvd., Ocean Ridge, Florida 33435. The deadline for submission of Proposals is **Wednesday, November 23, 2016 at 2:00 pm local time, as determined by the clock in the Town Clerk's office. Late Proposals will not be accepted and will be returned to the sender unopened.**

It is the responsibility of the Proposer to ensure all pages are included in the submission. All Proposers are advised to closely examine the request for proposal documents. Any questions regarding the completeness or substance of the request for proposal documents or the scope of services must be submitted in writing via email to Tracey Stevens, Town Clerk, tstevens@oceanridgeflorida.com.

The Town reserves the right to accept or reject any or all Proposals, in whole or in part, with or without cause, to waive any irregularities and/or technicalities, and to award the contract on such coverage and terms it deems will best serve the interests of the Town.

PUBLISH: Legal Section
 Palm Beach Post
 November 2, 2016

1. GENERAL INFORMATION

Section 218.39, Florida Statutes, requires each local government entity to have completed within nine (9) months of each fiscal year-end, an annual financial audit of its accounts and records. The Town is soliciting Proposals from qualified Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial operations of the Town. The audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

2. PROJECT OVERVIEW

The Town of Ocean Ridge, Florida, is soliciting Proposals from qualified Proposers for the provision of Independent Auditing Services.

The term of the engagement shall be for five (5) years beginning with the fiscal year ending September 30, 2016, with the option to renew the contract and agreement for two additional five (5) year periods, upon approval of both parties.

The anticipated schedule for this Solicitation is as follows:

ITEM	EVENT	ESTIMATED DATE
a.	Solicitation Package Issued	November 2, 2016
b.	Deadline for Receipt of Questions	November 21, 2016
c.	Due Date for Proposals	November 23, 2016; 2:00 p.m.

3. GENERAL TERMS AND CONDITIONS

3.1 DEFINITIONS

1. **Proposal:** any offer(s) submitted in response to this Request for Proposal.
2. **Proposer:** person or firm submitting a response to this Request for Proposal.
3. **Solicitation or Request for Proposal:** this Solicitation documentation, including any and all addenda.

4. **Proposal Submittal forms:** describes the goods or services to be purchased, and must be completed and submitted with the Proposal.
5. **Town:** refers to the Town of Ocean Ridge, Florida
6. **Contract or Agreement:** the Request or Proposal, all addenda issued thereto, all affidavits, the signed agreement, and all related documents that comprise the totality of the contract or agreement between the Town and the Proposer.
7. **Contractor:** successful Proposer that is awarded a contract to provide the goods or services to the Town.
8. **Responsible Proposer:** a Proposer that has the capability in all respects to perform in full the contract requirements, as stated in the Request for Proposals, and the integrity and reliability that will assure good-faith performance.
9. **Responsive Proposer:** a Proposer who's Proposal conforms in all material respects to the terms and conditions included in the Request for Proposals.

3.2 CONE OF SILENCE

Pursuant to Section 2-355 of the Palm Beach County Ordinance No. 2011-039 all Solicitations, once advertised and until the appropriate authority has approved an award recommendation, are under the "Cone of Silence". This limits and requires documentation of communications between potential bidders and/or bidders on Town Solicitations, the Town's professional staff, and the Town Commission members regarding this RFP.

3.3 ADDENDUM

The Town may issue an addendum in response to any inquiry received, prior to the due date for Proposals, which changes, adds, or clarifies the terms, provisions, or requirements of the Solicitation. The Proposer should not rely on any representation, statement, or explanation, whether written or verbal, other than those made in the Solicitation document or in the addenda issued. Where there appears to be a conflict between the Solicitation and any addenda, the last addendum issued shall prevail. It is the Proposer's responsibility to ensure receipt of all addenda and any accompanying documentation. The Proposer is required to submit with its Proposal a signed "Acknowledgment of Addenda" form, when any addenda have been issued.

3.4 LEGAL REQUIREMENTS

This Solicitation is subject to all legal requirements contained in the applicable Town Ordinances and Resolutions, as well as all applicable Town, State, and Federal Statutes. Where conflict exists between this Solicitation and these legal requirements, the authority shall prevail in the following order: Federal, State, and Local.

3.5 CHANGE OF PROPOSAL

Prior to the scheduled due date for Proposals, a Proposer may change its Proposal by submitting

a new Proposal (as indicated on the cover page) with a letter on the firm's letterhead, signed by an authorized agent stating that the new Proposal replaces the original Proposal. The new submittal shall contain the letter and all information as required for submitting the original Proposal. No changes to a Proposal will be accepted after Proposals have been opened.

3.6 WITHDRAWAL OF PROPOSAL

A Proposal shall be irrevocable unless the Proposal is withdrawn as provided herein. Only a written letter received by the Town Clerk prior to the due date for Proposals may withdraw a Proposal.

3.7 CONFLICTS WITHIN THE SOLICITATION

Where there appears to be a conflict between the General Terms and Conditions, Special Conditions, the Scope of Services, and/or Description of Items, the Proposal Submittal forms, or any addendum issued, the order of precedence shall be: the last addendum issued, the Proposal Submittal forms, the Scope of Services and/or Description of Items, the Special Conditions, and then the General Terms and Conditions.

3.8 PREPARATION OF PROPOSALS

- a. The Proposal submittal forms define requirements of the services to be performed or the items to be purchased, and must be completed and submitted with the Proposal. Use of any other forms will result in the rejection of the Proposal. The Proposal submittal forms must be legible. Proposers shall use typewriter, computer, or blue ink. All changes must be crossed out and initialed in ink. Failure to comply with these requirements may cause the Proposal to be rejected.
- b. An authorized agent of the Proposer's firm must sign the Proposal submittal forms where indicated. **Failure to sign the Signature Page of the Proposal shall render the Proposal non-responsive.**
- c. The Proposer must identify any exceptions it takes to the terms and conditions of the Solicitation and contract. Exceptions will not automatically result in the Proposer being deemed non-responsive; however, such a determination is at the discretion of the Town. Proposers are cautioned that they may be considered non-responsive if Proposals are conditioned to modifications, changes, or revisions to the terms and conditions of this Solicitation.
- d. When there is a discrepancy between the unit prices and any extended prices, the unit prices will prevail.
- e. Late Proposals will not be accepted and will be returned to the sender unopened. It is the Proposer's responsibility to ensure timely delivery by the due date and time, and at the place stated in this Solicitation. No exceptions will be made due to weather, carrier, traffic, illness, or other issues

3.9 CANCELLATION OF SOLICITATION

The Town of Ocean Ridge reserves the right to cancel, in whole or in part, any Requests for Proposals when it is in the best interest of the Town.

3.10 AWARD OF CONTRACT

- a. This contract may be awarded to the responsive and responsible Proposer meeting all requirements as set forth in the Solicitation. The Town reserves the right to reject any and all Proposals, to waive irregularities or technicalities, and to re-advertise for all or any part of this Solicitation as deemed in its best interest. The Town shall be the sole judge of its best interest.
- b. The Town reserves the right to reject any and all Proposals if it is determined that prices are excessive, best offers are determined to be unreasonable, or it is otherwise determined to be in the Town's best interest to do so.
- c. The Proposer's prior performance on previous Town contracts shall be taken into account in evaluating the Proposal received for this Solicitation.
- d. The Town will provide a copy of the ranking and scores to all Proposers responding to this Solicitation, if requested.
- e. Award of this Proposal may be predicated on compliance with and submittal of all required documents as stipulated in the Solicitation.

3.11 CONTINUATION OF WORK

Any work that commences prior to and will extend beyond the expiration date of the current contract period shall, unless terminated by mutual written agreement between the Town and the successful Proposer, continue until completion at the same prices, terms, and conditions.

3.12 LAWS AND REGULATIONS

The successful Proposer shall comply with all laws and regulations applicable to provide the goods or services specified in this Solicitation. The Proposer shall be familiar with all federal, state, and local laws that may affect the goods and/or services offered.

3.13 LICENSES, PERMITS, AND FEES

The successful Proposer shall hold all licenses and/or certifications, obtain and pay for all permits and/or inspections, and comply with all laws, ordinances, regulations, and building code requirements applicable to the work required herein. Damages, penalties, and/or fines imposed on the Town or a successful Proposer for failure to obtain and maintain required licenses, certifications, permits, and/or inspections shall be borne by the successful Proposer.

3.19 OFFICE OF THE INSPECTOR GENERAL

Palm Beach County has established the Office of the Inspector General, which is authorized and empowered to review past, present, and proposed County programs, contracts, transactions, accounts and records. The Inspector General (IG) has the power to subpoena witnesses, administer oaths, require the production of records, and monitor existing projects and programs. The Inspector General may, on a random basis, perform audits on all Town contracts.

3.20 PROPRIETARY/CONFIDENTIAL INFORMATION

Proposers are hereby notified that all information submitted as part of, or in support of, Proposal submittals will be available for public inspection after the opening of Proposals in compliance with Chapter 119 of the Florida Statutes; popularly known as the "Public Record Law." The Proposer shall not submit any information in response to this Solicitation that Proposer considers a trade secret, proprietary, or confidential. The submission of any information to the Town in connection with this Solicitation shall be deemed conclusively to be a waiver of any trade secret or other protection that would otherwise be available to the Proposer. In the event that the Proposer submits information to the Town in violation of this restriction, either inadvertently or intentionally, and clearly identifies that information in the Proposal as protected or confidential, the Town may, in its sole discretion, either (a) communicate with the Proposer in writing in an effort to obtain the Proposer's withdrawal of the confidentiality restriction, or (b) endeavor to redact and return that information to the Proposer as quickly as possible, and if appropriate, evaluate the balance of the Proposal. The redaction or return of information pursuant to this clause may render a Proposal non-responsive.

3.26 CONFLICTS OF INTEREST

All Proposers must disclose with their Proposal the name of any officer, director, or agent who is also an employee of the Town of Ocean Ridge. Further, all Proposers must disclose the name of any Town employee who has any interest, financial or otherwise, direct or indirect, of five percent (5%) or more in the Proposers' firm or any of its branches. Failure to disclose any such affiliation will result in disqualification of the Proposer from this Solicitation and may be grounds for further disqualification from participating in any future Solicitations with the Town.

3.27 PUBLIC ENTITY CRIMES

As provided in Section 287.133(2) (a), Florida Statutes, a person or affiliate who has been placed on the convicted Proposers list following a conviction for a public entity crime may not submit a Proposal on a contract to provide any goods or services to a public entity; may not submit a Proposal on a contract with a public entity for the construction or repair of a public building or public work; may not submit Proposals on leases of real property to a public entity; may not be successful or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity.

3.28 FISCAL FUNDING OUT

The Town's obligation pursuant to any contract or agreement entered into in accordance with this Solicitation is specifically contingent upon the lawful appropriation of funds. Failure to lawfully appropriate funds for any contract or agreement awarded shall result in automatic termination of the contract or agreement.

3.29 DRUG FREE WORK PLACE

Preference shall be given to a Proposer with a Drug-Free Work Place (DFW) program. Whenever the Town receives two or more proposals that are equal with respect to price, quality, and service the Town may give preference to a proposal received from a Proposer that completes the attached DFW form and certifies it is a DFW.

4. SPECIAL TERMS AND CONDITIONS

4.1 PURPOSE

The purpose of this Request for Proposals (RFP) is to solicit Proposals from qualified firms that can provide independent auditing services for the Town of Ocean Ridge. The Town expects each Proposer to clearly outline its best and most comprehensive resources in its response, because all services and responsibilities identified in this RFP will be awarded to the successful Proposer.

4.2 ELIGIBILITY AND MINIMUM REQUIREMENTS

To be eligible to respond to this RFP and be considered for award, the Proposer must demonstrate to the satisfaction of the Town that it or the principals assigned to the project has successfully provided services, similar in scope and complexity, as an independent external financial auditor to a municipality or quasi-governmental organization.

Proposers must meet the following minimum qualifications; failure to meet the minimum qualifications may result in rejection of the Proposal. Proposers shall submit written documentation such as letters of references and a list of clients who are public entities, as evidence that they meet the requirement stated above. Letters of references shall not be older than three (3) years.

- a. Proposers must certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.
- b. Proposers must have at least five (5) years experience in satisfactorily providing the proposed services to a municipality or other public entity.
- c. The principals of the firm(s) have performed continuous certified public accounting (CPA) services for a minimum of five (5) years.
- d. The Proposer must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- e. The assigned professional personnel of the Proposer must have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.
- f. The Proposer is independent of the Town of Ocean Ridge, as defined by generally

accepted auditing standards and Government Auditing Standards.

- g. The Proposer must submit a copy of the two most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.
- h. The manager and senior auditor must have experience auditing one or more similar governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.
- i. The manager and senior auditor must have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida.

4.6 AUDITING STANDARDS

To meet the requirements of this RFP, the audit must be performed in accordance with the following standards:

- a. Generally Accepted Auditing Standards as issued by the American Institute of Certified Public Accountants (AICPA)
- b. Government Auditing Standards issued by the Comptroller General of the United States
- c. OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations
- d. Federal Single Audit Act, as amended
- e. Florida Single Audit Act
- f. Rules of the Auditor General, State of Florida
- g. Rules of the Florida Department of Financial Services
- h. Section 218.39, Florida Statutes and any other applicable Florida Statutes.

4.7 INSURANCE

The selected Proposer shall not commence any performance pursuant to the terms of this RFP until certification or proof of insurance has been received and approved by the Town Clerk or designee.

The required insurance coverage is to be issued by an insurance company authorized, licensed and

registered to do business in the State of Florida, with the minimum rating of B+ or better, in accordance with the latest edition of A.M. Best's Insurance Guide. This insurance shall be documented in certificates of insurance which provides that the Town of Ocean Ridge shall be notified at least thirty (30) days in advance of cancellation, non-renewal, or adverse change. The receipt of certificates or other documentation of insurance or policies or copies of policies by the Town or by any of its representatives, which indicate less coverage than is required, does not constitute a waiver of the selected Proposer's obligation to fulfill the insurance requirements herein. Deductibles must be acceptable to the Town of Ocean Ridge.

The selected Proposer must submit a current Certificate of Insurance, naming the Town of Ocean Ridge as an additional insured and listed as such on the insurance certificate. New certificates of insurance are to be provided to the Town upon expiration.

The selected Proposer shall provide insurance coverage as follows:

- a. Workers' Compensation Insurance in accordance with statutory requirements and Employer's Liability Insurance with limits of not less than One Hundred Thousand Dollars (\$100,000) for each accident, not less than One Hundred Thousand Dollars (\$100,000) for each disease, and not less than Five Hundred Thousand Dollars (\$500,000) aggregate.
- b. General Liability Insurance with each occurrence limits of not less than Three Hundred Thousand Dollars (\$300,000), personal injury and advertising injury liability of not less than three hundred thousand Dollars (\$300,000), and general aggregate of not less than Three Hundred Thousand Dollars (\$300,000).
- c. Professional Liability Insurance with limits of not less than one million Dollars (\$1,000,000) annual aggregate.
- d. Hired and Non-Hired Vehicles with limits of not less than Five Hundred Thousand Dollars (\$500,000) per claim.

5. SCOPE OF SERVICES

5.1 BACKGROUND

The Town is soliciting Proposals from qualified certified public accounting firms to perform an annual examination of the basic financial statements of the Town of Ocean Ridge for the five (5) fiscal years ending September 30, 2016, 2017, 2018, 2019 and 2020; with the option to renew the contract for two additional five year periods.

5.2 GENERAL TASKS AND DELIVERABLES

The following general tasks and deliverables are required of the selected Proposer:

- a. The selected Proposer, as auditor, shall perform an annual examination of the basic

financial statements of the Town and its purchasing operations, to express opinions on the fairness with which the statements present the financial positions, results of operations, and changes in financial position in conformity with generally accepted accounting principles.

- b. The auditor shall perform an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.
- c. The auditor shall evaluate the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Proposer is to perform tests of controls and properly document its assessment. Significant deficiencies and material weaknesses shall be communicated in writing in accordance with generally accepted auditing standards.
- d. The auditor shall perform an examination of any additional financial information necessary to comply with generally accepted auditing standards.
- e. The auditor is not required to audit the combining and individual fund financial statements and supporting schedules. However, the auditor is to provide an “in- relation- to” report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.
- f. The auditor is not required to audit the statistical section of the report; however, the auditor is responsible for performing certain limited procedures involving supplementary information required by the Governmental Accounting Standards Board (“GASB”) as mandated by generally accepted auditing standards.
- g. The scope of the audit shall include any additional activities necessary to establish compliance with the term “financial audit” as defined and used in Government Auditing Standards.
- h. The scope of the audit shall encompass the additional activities necessary to establish compliance with the Federal Single Audit Act, as amended; United States Office of Management and Budget (OMB) Circular No. A-133; other applicable Federal laws; and the Florida Single Audit Act. The Town anticipates that a single audit may be required for each year covered by this contract.
- i. The auditor shall use financial condition assessment procedures to assist in detection of deteriorating financial condition as established under Florida Statutes 218.503. The auditor may use the procedures developed by the Auditor General or appropriate alternative procedures.

- j. The audit shall include a review of the financial report provided to the Department of Financial Services to assure consistency with the Comprehensive Annual Financial Report.

5.3 REPORTS

Following completion of the audit of the fiscal year financial statements, the auditor shall issue the following reports with regard to the basic financial statements of the Town of Ocean Ridge:

- a. A report on the basic financial statements. This report must include, at a minimum:
 - i. A statement as to whether the financial statements are presented in accordance with generally accepted accounting principles;
 - ii. An expression of opinion regarding the financial statements taken as a whole, or an assertion to the effect that an opinion cannot be expressed including the reasons therefore; and
 - iii. A statement that the audit was conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller of the United States.
- b. A report on compliance and internal control over financial reporting.
- c. A report on compliance and internal control over compliance applicable to each major federal program and state project.
- d. A management letter as required by Florida Statutes 218.39 and 215.97 and Rules of the Auditor General, Chapter 10.550 which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses.
- e. Other reports required by the Federal Single Audit Act and the Florida Single Audit Act including:
 - i. An “in-relation-to” report on the Schedule of Expenditures of Federal Awards and State Financial Assistance
 - ii. A separate schedule of findings and questioned costs, including a summary of audit results related to financial statements, internal controls and compliance.
- f. Irregularities and Illegal Acts—The auditor shall make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: Mayor, Town Manager, or the Town Commission as appropriate.

5.4 AUDIT SCHEDULE

Timeliness is critical in the performance of the audit. The auditor shall coordinate with the Town Manager and endeavor to accomplish the audit in a phased- in approach throughout the year in order to reduce the year-end workload on both the audit firm and Town staff. The Town will make necessary records available to the auditor throughout the year to assist in this regard. It is anticipated that each of the following shall be completed by the auditor no later than the dates indicated:

- a. Interim Work: All interim work shall be accomplished prior to September 30.
- b. Schedules to be prepared by the Town: Upon consensus with the Town Manager, the auditor shall provide the Town Manager, by August 31, a list of all schedules to be prepared by the Town. The schedules will be made available to the auditor no later than November 21.
- c. Fieldwork: The auditor shall complete all fieldwork including that required by the single audit by January 31.

The auditor shall report to the Town, at least bi-weekly, the status of any potential audit adjustments so that the Town may have adequate opportunity to investigate, gather information and respond if necessary.

5.5 DATE FINAL REPORTS ARE DUE

The auditor shall deliver, in draft form, all required reports listed in Section 5.3 by February 15. Responses to management letter comments and single audit findings will be prepared by the Town and returned to the auditor for review by February 22. All final required reports shall be delivered by March 1. A minimum of 20 copies of each report shall be provided to the Town, and a bound copy as well as a final report printed to .PDF as opposed to scanned to .PDF.

5.6 PRESENTATION TO THE TOWN COMMISSION

The partner in charge of the audit and the audit manager or other CPA assigned to the audit shall attend one or more public meetings, as deemed necessary by the Town Commission, for discussion of the audit report.

5.7 ADDITIONAL SERVICES

The Town may issue one or more official statements for the sale of bonds during the term of the contract. The official statement will contain the basic financial statements or an extraction from the Comprehensive Annual Financial Report. The auditor shall be required to issue, upon request, a consent and citation of expertise as auditor, “comfort letters” and other documents necessary to issue the bonds. Unless significant additional staff time is required of the auditor, fees for such requests made by the Town shall be included in the base fee submitted by the Proposer.

5.8 WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

- a. The work papers are the property of the auditors and shall be held locally for a period of five years. Work papers shall be available for examination or duplication, without

charge, to authorized Town personnel, representatives of Federal or State Agencies upon request of that Agency or the Town of Ocean Ridge in accordance with Federal Law, State Law and other regulations. Working papers shall also be made available for examination, at no charge, or duplication at a reasonable charge, to subsequent auditors engaged by the Town .

- b. The auditors shall notify the Town immediately if any regulatory or other government agencies request a review of the audit work papers concerning the Town of Ocean Ridge or any other government client audited by the audit firm.

5.9 OTHER REQUIREMENTS

- a. The auditor shall notify the Town immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the firm's staff or the firm itself. Auditor shall make an immediate written report of all irregularities and illegal acts.
- b. The auditor must designate two (2) "key members" of the audit team. The Town shall reserve the right to approve any substitutions or changes in those staff designated as "key".
- c. The auditor shall provide the Town of Ocean Ridge with a copy of each external quality control review report and letters of comment for each review conducted during the time period engaged by the Town of Ocean Ridge.

5.10 INFORMATION TO BE PROVIDED BY THE TOWN

The Town will provide, at a minimum, the following information to assist the auditor in performing the annual audit:

- a. General Ledger Trial Balance as of September 30 and any other time periods requested by auditor.
- b. Statements of Revenues and Expenditures, Estimated vs. Actual Revenues, and Expenditures vs. Appropriations as of September 30, and any other time periods requested by auditor.
- c. Various schedules and worksheets designed to assist and provide backup information to the auditor.
- d. Electronic file (Excel format) containing end of year general ledger, revenue and expenditure balances for all accounts in the Town's accounting system for download into auditor software.
- e. Confirmation letters.
- f. Paid invoices, canceled checks and other supporting documentation as requested by the auditor.

- g. Other information requested by the auditor and mutually agreed upon by the Town Manager.

6. RESPONSE REQUIREMENTS

6.1 SUBMITTAL REQUIREMENTS

In response to this Solicitation, the Proposer should return one (1) original (so marked) and six (6) copies of the entire completed Proposal Submission Package. Proposers should carefully follow the format and instructions outlined herein. All documents and information must be fully completed and signed as required.

The Proposal shall be written in sufficient detail to permit the Town to conduct a meaningful evaluation of the proposed services. However, overly elaborate responses are not requested or desired.

6.2 PROPOSAL REQUIREMENTS

The Proposal must name all persons or entities interested in the Proposal as principals. In each Proposal by an individual or firm, there shall be stated the name and address of every person having an interest in the Proposal; and in the case of a corporation, the names and addresses of its officers. Proposals must be signed by the person or member of the firm making the Proposal, and in the case of a corporation, by an authorized officer or agent subscribing the name of the Corporation and his or her own name.

- a. At a minimum, Proposals must include the following information:
 - i. Table of contents providing a clear identification of the material by section and by page number.
 - ii. Description and history of the make-up and composition of the firm.
 - iii. Relevant government auditing experience of firm.
 - iv. Not less than three (3) Florida Municipal references for which the firm has performed similar work. Please note that one copy of a Comprehensive Annual Financial Report from one of the references must be submitted.
 - v. Total staff available for this audit and the anticipated percent of audit work to be performed by various levels of staff.
 - vi. Resumes of partners, managers and other supervisory staff assigned to this audit, which must include the following information:
 - 1. Formal education - Supplemental education relative to governmental accounting and auditing

2. Experience in public accounting in general
 3. Experience in private business or government
 4. Experience in auditing governmental units
 5. Membership in various national and state governmental accounting boards, Committees or associations (past and present)
 6. Professional recognition, such as Certified Public Accounting licenses, Awards, etc.
- vii. A statement setting forth the Proposer understands of the work to be done and a positive commitment to meet or exceed specifications stated in this Solicitation, and a positive commitment to perform the work within the time period specified.
- b. 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 Proposals.
- c. Proposers shall provide the following information on their audit approach:
- i. Proposed segmentation of the engagement
 - ii. Level of staff and number of hours to be assigned to each proposed segment of the engagement
 - iii. Sample size and the extent to which statistical sampling is to be used in the engagement
 - iv. Type and extent of analytical procedures to be used in the engagement
 - v. Approach to be taken to gain and document an understanding of the internal control structure
 - vi. Approach to be taken in determining laws and regulations that will be subject to audit test work
 - vii. A tentative schedule for performing key aspects of the audit
 - viii. A fee schedule for the complete audit
- d. Provide pricing information in the format shown in Section 8, Schedule of Fees, for each year of the contract, including the five year option to renew. Include staff hourly rates to be used for any additional work which may be requested by the Town which is outside the

scope of this contract.

- e. The auditor is free to include any promotional material pertaining to the auditor or audit firm; however, such promotional material shall not be considered the Proposal in and of itself. All promotional materials will be considered supplemental information.
- f. Copy of CPA license for all individual CPAs assigned to the audit and for the firm in the State of Florida.
- g. Documentation from Florida's Board of Accountancy that the licenses described above are indeed active and in good standing.
- h. Positive affirmation that all CPAs assigned to the engagement have attended "Ethics for Governmental CPAs in Florida".
- i. Location of the office from which the audit will be conducted and number of personnel in that office who would be working on the audit.
- j. Copy of the two most recent external quality control review reports and letters of comment along with a statement indicating whether the reviews included a review of specific governmental engagements.
- k. Results of any Federal or State desk review or field audits during the past three (3) years.
- l. Circumstances and status of any disciplinary actions taken or pending against the firm or any partners or employees of the firm by State regulatory bodies or professional organizations during the past three (3) years.
- m. The Proposer shall describe any litigation or proceeding whereby, during the past three (3) years, a court or any administrative agency has ruled against the firm or any of the professional staff in any manner related to its professional activities.
- n. Description of Proposer's experience in preparing governmental financial statements, and in providing assistance in obtaining the Certificate of Achievement for Excellence in Financial Reporting.

7. THE EVALUATION PROCESS

7.1 REVIEW OF PROPOSALS FOR RESPONSIVENESS

Each Proposal will be reviewed to determine if the Proposal is responsive to the submission requirements outlined in this Solicitation. A responsive Proposal is one that follows the requirements of this Solicitation, includes all documentation, is submitted in the format outlined in this Solicitation, is of timely submission, and has the appropriate signatures as required on

each document. Failure to comply with these requirements may result in the Proposal being deemed non-responsive. Each Proposal that has been determined to be responsive shall be ranked as set forth herein below.

7.2 EVALUATION CRITERIA

Proposals will be evaluated by a Selection Committee, serving as the Town’s Audit Committee in accordance with Section 218.391, F.S., which will evaluate and rank Proposals on the criteria listed below. The Evaluation/Selection Committee will be comprised of members with the appropriate experience and/or knowledge. The criteria are itemized with their respective weights for a maximum total of **one hundred (100)** points per Evaluation/Selection Committee member.

<u>TECHNICAL CRITERIA</u>	<u>POINTS</u>
Proposer’s relevant experience, qualifications, past performance and experience, and qualification of key personnel who will be assigned to this project	45
Proposer’s approach to providing the services requested in this Solicitation	45
 <u>PRICE CRITERIA</u>	
Proposer’s proposed fees and prices	10
TOTAL	<u>100</u>

7.3 ORAL PRESENTATIONS

Upon initial completion of the criteria evaluation indicated above, rating and ranking, the Selection Committee may choose to conduct an oral presentation with the Proposer(s) which the Selection Committee deems to warrant further consideration based on, among other considerations, scores in clusters and/or maintaining competition. Upon completion of the oral presentation(s), the Evaluation/Selection Committee will perform a final review to re-evaluate, re-rate, and re-rank the Proposals remaining in consideration based upon the written documents, combined with the oral presentation. In such circumstances, the initial ranking of the Proposers shall be considered a preliminary ranking until after the oral presentations are completed.

7.4 PRICE OFFERS AND EVALUATION

After the evaluation of the technical Proposal, the Town will evaluate the price Proposals of those Proposers remaining in consideration. The price Proposal will be evaluated subjectively in combination with the technical Proposal, including an evaluation of how well it matches the Proposer’s understanding of the Town’s needs described in this Solicitation, the Proposer’s assumptions, and the value of the proposed services. The pricing evaluation is used as part of the evaluation process to determine the highest-ranked Proposer. The Town reserves the right to negotiate the final terms, conditions, and pricing of the contract as may be in the best interest of the Town.

7.6 CONTRACT AWARD

Any contract resulting from this Solicitation will be submitted to the Town Manager or designee, and the Town Commission for approval, as appropriate. Notification shall be posted when the Town Manager or designee makes an award recommendation. The contract award, if any, shall be made to the Proposer who's Proposal shall be deemed by the Town to be in the best interest of the Town. Notwithstanding the rights of protest listed herein, the Town's decision of whether to make the award and to which Proposer shall be final.

7.7 RIGHT TO PROTEST

Any actual Proposer aggrieved in connection with the solicitation or award of a contract may file a written protest in accordance with the process listed below:

- (a) *Right to protest.* After posting of the recommended awardee, any bidder or proposer who is aggrieved in connection with the recommended award may protest in writing to the Town Manager.
- (b) *Notice of protest.* The protest shall be submitted within three (3) business days after posting of the award recommendation. The protest shall be in writing (which includes emails) and shall identify the protestor and the solicitation, and shall include a factual summary of the basis of the protest. Such protest is considered filed when it is received by the Town clerk. Received means that the protest documents must be delivered to the Town clerk's office by the cut off time period. Neither the Town Manager nor the special magistrate shall consider any issue not submitted in writing within the time frame specified for the notice of protest.
- (c) *Authority to resolve.* Protests filed in accordance with paragraph (b) hereinabove shall be resolved under the provisions of this section.

- (1) The Town Manager shall have the authority to:
 - a. Uphold the protest. The protest may be upheld based upon a violation of the provisions of this purchasing code or of any other Town ordinance, resolution, policy, or procedure, or upon discovery of an irregularity or procedural flaw that is so severe as to render the process invalid. If the upholding of the protest will result in a change of the recommended awardee, a new recommended award shall be posted in Town hall. If the upholding of the protest will result in a cancellation of the protested solicitation, the Town Manager may then cancel the solicitation.
 - b. Deny the protest. If the protest is denied, the protestor has the right to request that the protest be referred to a special magistrate as described herein below.
 - c. Refer the protest directly to special magistrate with no determination made by the Town Manager, in accordance with paragraph (c)(3) herein below.

(2) The Town Manager shall issue a written statement of the determination within a reasonable period of time. The written statement shall provide the general rationale for said determination and shall be provided to the protestor and to any other party to the protest.

(3) Upon receipt of a denial of the protest, the protestor may request a hearing before the special magistrate. The request for a hearing shall be in writing to the Town clerk and shall be made within three (3) business days of issuance of the Town Manager's determination. The request for a hearing shall be accompanied by a protest bond of

fifteen hundred dollars (\$1,500.00) which shall be remitted only in the form of a money order, a certified check, a cashier's check, or a bank check payable to the Town of Ocean Ridge.

(4) At no time shall a protestor, party, or any other person, contact the special magistrate regarding any issue pertaining to or involving the protest. Contact between the Town and the special magistrate shall be limited to scheduling and other administrative issues, including the provision and copying of public records pertinent to the protest.

(d) *Authority of special magistrate.* The special magistrate, appointed to hear the Town's code enforcement cases, shall also hear bid protests and shall have the jurisdiction and authority to hear and decide protests.

(1) The special magistrate shall make a recommendation as to whether the protest should be upheld or denied.

(2) If the special magistrate upholds the protest, the special magistrate shall either make a recommendation to cancel the solicitation, or to cancel the award recommendation and post a new award recommendation after re-evaluation based on the special magistrate's determination of the facts in the case. In these instances, the Town shall return the protestor's bond to the protester after deducting any out of pocket costs incurred by the Town related to the appeal.

(3) If the special magistrate denies the protest, the special magistrate shall recommend that the Town manager proceed with the posted award recommendation. In these instances, the protestor's bond shall be forfeited.

(4) The Town manager may accept the special magistrate's recommendation or, if he/she determines the special magistrate's recommendation is not in the Town's best interest, the original award recommendation may be referred to the council for approval. At that time, the council may accept or reject the recommendation of the special magistrate.

(e) *Stay of procurement during protests.* Notwithstanding anything contained herein to the contrary, in the event of a timely protest, the Town manager shall stay the award of the contract unless he/she, with the advice of the Town attorney and after consultation with the applicable department head, makes a determination that the award of the contract without delay is necessary to protect substantial interests of the Town.

8. SCHEDULE OF FEES

8.1 PROFESSIONAL FEES AND EXPENSES – TOWN OF OCEAN RIDGE

ITEM	DESCRIPTION	HOURS	HOURLY RATES	TOTAL
i.	Partners		\$	\$
ii.	Manager		\$	\$
iii.	Supervisory Staff		\$	\$

9.2 REQUIRED SUBMITTALS

The Proposer shall provide written information on the following:

- a. The number of years experience the Proposer has had in providing the type of services required in this Solicitation.
- b. Provide the names of the persons who are principals of the company, or will have management or supervisory positions on this project. List name, title or position, and project duties. A resume or summary of experience and qualifications must accompany the Proposal.
- c. Provide the names of clients to whom the Proposer has provided or is currently providing similar services. Provide the name, address, telephone number, email address, contact person, and the date the service was provided. If the service provided is different from the one presented in the Proposal, please explain the difference.
- d. Provide information on any lawsuits pending or any judgments, in the last five (5) years, which are concerned directly with the firm, the staff, or any part of the Proposer's organization, which are proposed to perform on this contract.

ACKNOWLEDGEMENT OF ADDENDA

INSTRUCTIONS: COMPLETE PART I OR PART II, WHICHEVER APPLIES

PART I:

List below the dates of issue for each addendum received in connection with this Solicitation:

Addendum #1, Dated _____

Addendum #2, Dated _____

Addendum #3, Dated _____

Addendum #4, Dated _____

Addendum #5, Dated _____

Addendum #6, Dated _____

Addendum #7, Dated _____

Addendum #8, Dated _____

Addendum #9, Dated _____

Addendum #10, Dated _____

PART II:

NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS SOLICITATION

Firm Name

Signature

Name and Title (Print or Type)

Date

PROPOSAL SUBMITTAL SIGNATURE PAGE

By signing this Proposal, the Proposer certifies that it satisfies all legal requirements as an entity to do business with the Town, including all Conflict of Interest and Code of Ethics provisions.

Firm Name:

Street Address:

Mailing Address (if different from Street Address):

Telephone Number(s): _____

Fax Number(s): _____

Email Address: _____

Federal Employer Identification Number: _____

Signature: _____
(Signature of authorized agent)

Print Name: _____

Title: _____

Date: _____

By signing this document, the Proposer agrees to all terms and conditions of this Solicitation and the resulting contract/agreement.

THE EXECUTION OF THIS FORM CONSTITUTES THE UNEQUIVOCAL OFFER OF PROPOSER TO BE BOUND BY THE TERMS OF ITS PROPOSAL. FAILURE TO SIGN THIS SOLICITATION WHERE INDICATED ABOVE BY AN AUTHORIZED REPRESENTATIVE SHALL RENDER THE PROPOSAL NON-RESPONSIVE. THE TOWN MAY, HOWEVER, IN ITS SOLE DISCRETION, ACCEPT ANY PROPOSAL THAT INCLUDES AN EXECUTED DOCUMENT WHICH UNEQUIVOCALLY BINDS THE PROPOSER TO THE TERMS OF ITS PROPOSAL.

CONFLICT OF INTEREST DISCLOSURE FORM

The award of this contract is subject to the provisions of Chapter 112, *Florida Statutes*. All Proposers must disclose within their Proposal: the name of any officer, director, or agent who is also an employee of the Town of Ocean Ridge.

Furthermore, all Proposers must disclose the name of any Town employee who owns, directly or indirectly, an interest of more than five percent (5%) in the Proposer’s firm or any of its branches.

The purpose of this disclosure form is to give the Town the information needed to identify potential conflicts of interest for evaluation team members and other key personnel involved in the award of this contract.

The term “conflict of interest” refers to situations in which financial or other personal considerations may adversely affect, or have the appearance of adversely affecting, an employee’s professional judgment in exercising any Town duty or responsibility in administration, management, instruction, research, or other professional activities.

Please check one of the following statements and attach additional documentation if necessary:

_____ To the best of our knowledge, the undersigned firm has no potential conflict of interest due to any other Cities, Counties, contracts, or property interest for this Proposal.

_____ The undersigned firm, by attachment to this form, submits information which may be a potential conflict of interest due to other Cities, Counties, contracts, or property interest for this Proposal.

Acknowledged by:

Firm Name

Signature

Name and Title (Print or Type)

Date

NOTIFICATION OF PUBLIC ENTITY CRIMES LAW

Pursuant to Section 287.133, *Florida Statutes*, you are hereby notified that a person or affiliate who has been placed on the convicted contractors list following a conviction for a public entity crime may not submit a Proposal on a contract to provide any goods or services to a public entity; may not submit a Proposal on a contract with a public entity for the construction or repair of a public building or public work; may not submit Proposals on leases or real property to a public entity; may not be awarded or perform work as a contractor, supplier, sub-Proposer, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 [F.S.] for Category Two [\$35,000.00] for a period of thirty-six (36) months from the date of being placed on the convicted contractors list.

Acknowledged by:

Firm Name

Signature

Name and Title (Print or Type)

Date

DRUG-FREE WORKPLACE

_____ Is a drug-free workplace and has
(Company Name)

a substance abuse policy in accordance with and pursuant to Section 440.102, *Florida Statutes*.

Acknowledged by:

Firm Name

Signature

Name and Title (Print or Type)

Date

NON-COLLUSION AFFIDAVIT

STATE OF _____

COUNTY OF _____

Before me, the undersigned authority, personally appeared _____, who, after being by me first duly sworn, deposes and says of his/her personal knowledge that:

a. He/She is _____ of _____, the Proposer that has submitted a Proposal to perform work for the following:

RFP No.: _____ Title: _____

b. He/She is fully informed respecting the preparation and contents of the attached Request for Proposals, and of all pertinent circumstances respecting such Solicitation.

c. Such Proposal is genuine and is not a collusive or sham Proposal.

d. Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived, or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham Proposal in connection with the Solicitation and contract for which the attached Proposal has been submitted or to refrain from proposing in connection with such Solicitation and contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm, or person to fix the price or prices in the attached Proposal or any other Proposal, or to fix any overhead, profit, or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against the Town or any person interested in the proposed contract.

e. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signature

Subscribed and sworn to (or affirmed) before me this _____ day of _____ 2016, by _____, who is personally known to me or who has produced _____ as identification.

SEAL

Notary Signature _____
Notary Name: _____
Notary Public (State): _____
My Commission No: _____
Expires on: _____

TRUTH – IN – NEGOTIATION CERTIFICATE

The undersigned warrants:

- i) that it has not employed or retained any company or person, other than bona fide employees working solely for the undersigned, to solicit or secure the Agreement and
- ii) that it has not paid or agreed to pay any person, company, corporation, individual, or firm other than its bona fide employees working solely for the undersigned or agreed to pay any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of the Agreement.

The undersigned certifies that the wage rates and other factual unit costs used to determine the compensation provided for in the Agreement are accurate, complete, and current as of the date of the Agreement.

This document must be executed by a Corporate Officer.

Name:

Title:

Date:

Signature:
