



Town of Mansfield

Request for Proposal

Professional Auditing Services

Town Of Mansfield
Director of Finance
4 S. Eagleville Road
Storrs, CT 06268
Phone (860) 429-3344
Fax (860) 429-6863

Proposal Deadline: March 22, 2017

Town of Mansfield
REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES

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Town of Mansfield
REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES

I. INTRODUCTION

A. *General Information*

The Town of Mansfield is requesting proposals from qualified certified public accountant firms to audit its financial statements for three fiscal years beginning with the fiscal year ending June 30, 2017, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years, in addition to performing other financial audits and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in *Government Auditing Standards (2011)* issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of State and Local Governments and Non-Profit Organizations*, and the provisions of section 4-230 through 4-236 of the Connecticut General Statutes concerning State Single Audit Act.

There is no expressed or implied obligation for the Town of Mansfield to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, four (4) copies of a proposal must be received by Cheryl A. Trahan, Director of Finance, at 4 S Eagleville Road Storrs CT, by **4:00 P.M. on March 22, 2017**. The Town reserves the right to reject any or all proposals submitted.

During the evaluation process, the Town reserves the right, where it may serve the Town's best interest, to request additional information or clarification from proposers or to allow corrections of errors or omissions. At the discretion of the Town of Mansfield, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Town reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Town of Mansfield and the firm selected.

It is anticipated the selection of a firm will be completed by **April 21, 2017**. Following the notification of the selected firm, a contract will be prepared for review and approval by the Town Manager, on or before **May 1, 2017**. The Town reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. *Term of Engagement*

It is the intent of the Town to contract for the services presented herein for a term of three (3) years with an option to extend the term of this contract for two (2) additional years.

The proposal package shall present all inclusive audit fees for each year of the contract term, plus the two additional years.

II. NATURE OF SERVICES REQUIRED

A. *Scope of the Work to be Performed*

The Town of Mansfield desires a Comprehensive Annual Financial Report (CAFR) for the Town of Mansfield and the Region 19 Board of Education to be prepared by the independent auditor for the fiscal year ended June 30, 2017 and each of the subsequent years, June 30, 2018 and 2019 of the audit firm's contract with the Town. The Town will be planning to submit the CAFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program. In addition to the above, the Town will also require an Annual Financial Report of the Eastern Highlands Health District for the fiscal year ended June 30, 2017 and the following two fiscal years.

The selected independent auditor will be required to perform the following tasks:

1. The audit firm will perform an audit of all funds of the Town of Mansfield, Region 19 Board of Education and the Eastern Highlands Health District. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller of the United States. **The Town's and the Region's Comprehensive Annual Financial Reports (CAFR) will be prepared, word processed and bound by the audit firm. The annual financial report of the Health District will be prepared, word processed, and bound by the audit firm.** The audit firm will render their auditors' report on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of each entity.
2. The audit firm will perform a single audit on the expenditures of federal and state grants in accordance with OMB Circular A-133 and the State of Connecticut Single Audit Act. The audit firm will render the appropriate audit reports on internal control over financial reporting based upon the audit of each entity's financial statements in accordance with *Government Auditing Standards* and the appropriate reports on compliance with requirements applicable to each major program and internal control over compliance. The single audit report will include appropriate schedules of expenditures of federal and state awards, footnotes, findings and questioned costs, including reportable conditions, material weaknesses and follow up on prior audit findings where required.
3. The audit firm shall provide limited audit review of the End of Year School Report ED-001 in conformance with the State of Connecticut Department of Education. The audit firm will complete and submit to the SDE the Local School District Audit Review Package for the ED001 Data and the October PSIS Data.
4. The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions for each entity as appropriate. Management letters shall be addressed to the Town Manager, Superintendent of Schools for R-19 or the Director of Health for the Eastern Highlands Health District as appropriate

B. *Auditing Standards to be followed*

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts;
2. The standards applicable to financial audits contained in *Government Auditing Standards* (2011 Revision), issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act as amended in 1996;
4. The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*, and
5. The Connecticut General Statutes concerning the State Single Audit Act. CGS Sections 4-230 through 4-236

C. *Working Paper Retention*

All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years, unless the firm is notified in writing by the Town of Mansfield of the need to extend the retention period. The auditor will be required to make working papers available to the Town of Mansfield or any government agencies included in the audit of federal or state grants. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

D. *Irregularities and Illegal Acts*

Auditors shall be required to 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: Town Manager; Town Attorney and Director of Finance.

III. DESCRIPTION OF THE GOVERNMENT

A. Town of Mansfield

The Town of Mansfield encompasses approximately 45.1 square miles. The Town is bounded on the east by Chaplin, in the north by Willington and Ashford, on the south by Windham, Lebanon and Columbia, and on the west by Coventry. The Town of Mansfield was first settled in 1692 as part of Windham. In October 1702, the Connecticut General Assembly granted a charter of incorporation to the Town of Mansfield which was formed out of Windham.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 1970, when the Town established the Town/Manager/Council form of government, the legislative power of the Town was vested in a nine-member council, elected at large for terms of two years and the Town Meeting. The Mayor is elected by majority vote of the Council. The Town Manager, who is the Chief Executive Officer, manages the operations of the Town.

The Town and the immediate region is the beneficiary of the University of Connecticut being located in Mansfield. The University is a land grant university that was founded in 1881 as Storrs Agricultural School. With over 4,000 employees, the University is a major employer for the Town and the surrounding region.

Since 1990, the Town has expended in excess of the \$3.1 million to acquire open space land. During this period the Town has purchased thirty-four properties totaling over 1,100 acres of land. The Town currently owns or manages over 2,600 acres of undeveloped open space land, including over 450 acres of private land with conservation easements. These acquisitions include eight properties with agricultural land (65 acres) that is leased to local farmers.

The Town of Mansfield provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets and other infrastructure; education from pre-kindergarten through eighth grade and high school through the Regional School District No. 19; social services including a day care center, a youth service bureau and a senior center; public health services through Eastern Highlands Health District; recreational services and adult education including a community center; library services and affordable housing through a Town housing authority.

The Mansfield Discovery Depot, Inc. is financially accountable to the Town since the Town Council has approval authority over budget increases in excess of \$10,000 and, therefore, is shown as a blended component unit in the Town's financial statement. The agency appoints its own board, of which one of the members is also a member of the Town Council. Mansfield Discovery Depot, Inc. accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

B. Regional School District No. 19

The facilities and offices of Regional School District No. 19 are located east of Hartford, Connecticut, in the Town of Mansfield, Connecticut. The District services the Towns of Ashford, Mansfield and Willington. District administrative offices and school are located in Mansfield, where the Superintendent's office is located.

The District's only school, E.O. Smith High School, was owned by the State of Connecticut and had been run by the University of Connecticut since its inception in 1958 through June 30, 1987. By Public Act 84-42, the State Legislature voted to relinquish the school to the Town of Mansfield or the Town of Ashford or both towns providing that one or both towns agreed to pay for the physical rehabilitation of the school. The Town of Willington subsequently joined the District in 1993.

The University of Connecticut signed an agreement with Mansfield and Ashford which required the University to cause the State Treasurer to execute and deliver the deed to the school to the towns on July 1, 1987. When the State deeded the school, Mansfield and Ashford assumed the remaining indebtedness on the State's Bonds which were originally issued to finance the school.

Mansfield and Ashford voters agreed to the financing of the project which included the renovation of the school. Mansfield contributed seventy-five percent (75%) and Ashford contributed twenty-five percent (25%) of the total funding.

On February 11, 1986, the electorate of both towns voted to establish a new regional school district. On July 1, 1987, Regional School District No. 19 became the owner of the land and buildings of E.O. Smith High School, pursuant to the agreement. The organizational meeting of the Regional Board of Education was held on April 2, 1986. On November 2, 1993, the electors of Ashford, Mansfield and Willington voted to include the Town of Willington into the District.

The Region presently serves the public school population with the member towns in grades 9 through 12. A full range of educational opportunities is offered, including an agricultural education program. A \$31 million expansion and renovation project was completed in 2002 resulting in a modern attractive facility.

In May, 2008, the District completed the expansion and renovation of the vacant Reynolds School on Depot Road and opened a new campus, E. O. Smith High School at the Depot Campus. This campus was designed to provide a 'non-traditional educational experience' for students who have demonstrated the need for a smaller and more personal instructional setting. The course of studies includes all requirements for graduation established by the Regional School District No. 19 Board of Education. Through the use of a very different teaching and curricular model, students are submersed in a true "community of learners" that has its roots in the "new" three R's of the small school movement - 'Relationships, Relevance and Rigor.' The Depot Campus completed its first full school year in June, 2009 and continues to have very positive results. Since opening, enrollment has increased from 19 students in 2008-2009 to 27 students in 2015-2016.

The District presently serves all of the public school population within the member towns in Grades 9 through 12. The total enrollment for the school year 2015-2016 was 1,234. A full range of educational opportunities is offered, including a vocational agriculture program.

The annual budget serves as the foundation for the Regional School District No. 19's financial planning and control. It is the policy of the Board of Education to ask the Superintendent to direct the preparation of the budget and to submit it to the Board for its tentative approval and for later public hearing and approval. The Superintendent is asked to confer with the school staff on budgetary needs, as well as to consider priorities that have been determined by the Board.

C. Eastern Highlands Health District

The Eastern Highlands Health District (EHHD) is one of twenty local health districts in the State of Connecticut. Established on June 6, 1997, it serves the towns of Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Tolland, Scotland and Willington with a total population of 81,073.

The District is a governmental entity authorized under Connecticut statutes for the purpose of providing public health services. The governing authority is by a Board of Directors and the Director of Health, who acts as an agent of the State Commissioner of Public Health for the purpose of enforcing the Public Health Code.

The District services include regulatory activities in the area of environmental health, including septic system inspection and approval; well and water quality monitoring; food service; lead investigations; radon; bathing water monitoring and public health communicable disease control involving disease surveillance and outbreak investigation. The District also provides programs on a variety of public health topics that affect membership communities such as cardiovascular health, cancer prevention and emergency preparedness. Other public health functions conducted by the District include data collection, analysis and health planning activities.

D. Fund Structure

The Town of Mansfield uses the following fund types in its financial reporting:

Number of Individual Funds by Entity				
Fund Type	Town	Region 19	EHHD	
General Fund	2	1	1	
Special Revenue Fund	7	3	2	
Debt Service Funds	1	1		
Capital Projects Funds	1	1		
Internal Service Funds	3			
Permanent Funds	2			
Discretionary Funds	1			
Enterprise Funds	3			
Fiduciary Funds (Post Employment Healthcare)	1	1		
Agency Funds	19	4		
Private Purpose Trust Funds		1		

E. Component Units

The management of the Town identified the following component unit (with fiscal year ending June 30) for inclusion in the Town’s financial statements:

Discovery Depot Day Care Agency

This component unit is to be audited as part of the audit of the Town’s financial statements. The contact person and record location is the same as the primary unit.

F. Magnitude of Finance Operations

The Finance Department is headed by Cheryl A. Trahan, Director of Finance and consists of 12.5 employees. The principal functions performed and the number of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounting Manager	1
Budget Analyst	1
Accountant	2
Accounts Payable	2
Revenue Collector	2.5
Payroll	1
Assessor	3

G. Computer Systems

The Town’s computer systems are run on a Local Area Network (LAN). The main accounting functions are computerized using Admins Unified Community software on a Windows server platform. The applications on this system include general ledger, accounts payable, purchasing, payroll, human resources, and budget. Fixed assets are run on the Thomson Reuters Fixed Assets CS software package, which is also on a Windows server platform. Both systems are housed on redundant VMware hosts.

H. Availability of Prior Reports and Work Papers

BlumShapiro conducted the Town’s most recent audit. The work papers of the previous audits are the property of the previous auditor and can be reviewed by the successful proposer. The following financial statements or reports were prepared by and/or audited by BlumShapiro for the fiscal year ended June 30, 2016:

1. Town of Mansfield Comprehensive Annual Financial Report
2. Region 19 Comprehensive Annual Financial Report
3. Annual Financial Report Eastern Highlands Health District
4. ED-001 Report for Region 19 and Mansfield Board of Education
5. Town of Mansfield State & Federal Single Audit
6. Region 19 State Single Audit

IV. TIME REQUIREMENTS

A. *Proposal Calendar*

The following is a list of key dates up to, and including, the date proposals are to be submitted:

<u>Date</u>	<u>Activity</u>
February 22, 2017	Request for Proposal issued
March 22, 2017	Due date for proposals (due by 4:00 p.m.)
April 3-6, 2017	Oral Interviews (conducted at Town's discretion)
May 1, 2017	Contract awarded by Town Manager

B. *Date Audit May Commence*

Audit planning and documentation of systems of internal control and compliance and transaction testing should be completed during the interim stage, which should be anticipated to occur during June or July. It is expected the Town will close its books and be ready for the final audit by the middle of September.

C. *Date Reports Are Due*

The auditor shall provide all drafts and recommendations for improvements to the Director of Finance within a reasonable time period after the last day of fieldwork. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed CAFR(s), financial statements, single audit reports and other reports shall be delivered to the Director of Finance. It is anticipated that this process will be completed and the final products to be delivered by December 10, 2017.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. *Statements and Schedules and other pertinent information to be prepared by the Town of Mansfield*

The staff of the Town will prepare or provide the following statements and schedules for the auditor:

1. Adjusted trial balance for all funds.
2. Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances.
3. Detail of balance sheet and subsidiary account activity.
4. Check registers for all funds.
5. Bank reconciliations for all accounts.
6. Detail of capital projects revenues and expenditures on a project to life basis.
7. Analysis of accounts as requested.
8. Investment activity schedules.
9. Debt schedule.
10. Fixed assets schedule.
11. Payroll records.
12. Tax collection schedules.
13. Schedule of Compensated Absences.
14. Latest Actuarial Reports.
15. Completed ED-001 and supporting documents.

B. *Work Area, Telephone, and Office Equipment*

Office space will be provided in close proximity to the financial records. Telephones, facsimile machines and a copier will be made available to the auditor during the engagement. The auditor will be required to provide its own equipment and other office materials.

C. *Finance Department and Clerical Assistance*

The Finance Department staff will be available during the audit to assist the firm by providing information, documentation, and explanations. Amy Meriwether, Accounting Manager, will be the liaison between the audit firm and the accounting personnel.

D. *Report Preparation*

Report preparation, editing, printing and binding shall be the responsibility of the auditor as listed below:

1. *Comprehensive Annual Financial Report Town of Mansfield*
2. *Comprehensive Annual Financial Report Region 19*
3. *Annual Financial Report Eastern Highlands Health District*
4. *Federal and/or State Single Audit Report Town of Mansfield*
5. *Federal and/or State Single Audit Report Region 19*
6. *Federal and/or State Single Audit Report Eastern Highlands Health District*

VI. PROPOSAL REQUIREMENTS

A. *General Requirements*

1. Inquiries concerning the Request for Proposals and the subject of the Request for Proposals must be made to:

Amy Meriwether, Accounting Manager
Town of Mansfield
4 S Eagleville Road Storrs, CT 06268
(860) 429-3342

CONTACT WITH PERSONNEL OF THE TOWN OTHER THAN THE ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

2. Submission of Proposal: Four (4) copies of the Proposal shall be received by the Town's Finance Department **by 4:00 p.m. on March 22, 2017** for a proposal to be considered. The Proposal should address the items listed in sections B, C and D.

The Proposal should be addressed as follows:

**Director of Finance
Town of Mansfield
4 S Eagleville Rd
Storrs CT, 06268**

B. *Format for Technical Proposal*

1. 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.
2. Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.
3. Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period and the name(s) of the person(s) authorized to represent the Proposer, including title, address and telephone number.
4. Detailed proposal following the order set forth in Section C below.

C. *Contents of Technical Proposal*

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm 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 the 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 proposals requirements.

The Technical Proposal should address all points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects must be included as they represent the criteria against which the proposal will be evaluated.

1. *License to Practice in Connecticut*

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in Connecticut.

2. *Independence*

The firm should provide an affirmative statement that it is independent of the Town of Mansfield as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

3. *Firm Qualifications and Experience*

To qualify, the firm must have extensive experience in audits of local governments as well as experience with preparation of Comprehensive Annual Financial Reports. 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. Staff consistency is an important consideration.

The Proposer should provide the range of activities performed by the local office, e.g., audit, accounting, tax service and/or management consulting services.

The Proposer must provide a list of all current municipal clients.

The Proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements.

The Proposer 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 State regulatory bodies or professional organizations.

4. *Partner, Supervisory and Staff Qualifications and Experience*

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Indicate whether each such person is registered or licensed to practice as a certified public account in Connecticut. Provide information on the government auditing experience of each person.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

5. *Similar Engagements with Other Government Entities*

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last three (3) years that are similar to the engagement described in this request for proposals. Also, please indicate whether the audit was part of a Comprehensive Annual Financial Report prepared in conformance with the GASB 45 requirements. Information should be provided regarding clients that the firm serves that have received the GFOA awards.

Please provide a list of not less than five client references for which services similar to those outlined in the RFP are currently being provided. For each reference listed, provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided and the name, address and telephone number of the responsible person within the reference's organization. The Town reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. *Audit Approach*

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required of 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. Submitting firms will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement. **(No dollar amount should be included in the technical proposal)**
- c. Sample size and the extent to which statistical sampling is to be used in the engagement.
- d. Type and extent of analytical procedures to be used in the engagement.
- e. Approach to be taken to gain and document an understanding of the Town's internal control structure.
- f. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. *Identification of Potential Audit Problems*

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

D. *Contents of Cost Proposal*

1. *Total All-Inclusive Maximum Price*

The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. 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 cost proposal should be submitted in the format provided in Attachment A, "AUDIT WORK COST PROPOSAL FORM" and Attachment B, "ESTIMATE OF COST."

2. *Manner of Payment*

Progress payment 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 proposal. Interim billings shall cover a period of not less than a calendar month.

VII. EVALUATION PROCEDURES

A. *Review of Proposals*

Town Staff, consisting at a minimum of the following, will evaluate submitted proposals:

Matthew W. Hart, Town Manager
Cheryl A. Trahan, Director of Finance
Amy N. Meriwether, Accounting Manager

B. *Evaluation Criteria*

Proposals will be evaluated using the following criteria:

1. *Mandatory Elements*

- a. The audit firm is independent and licensed to practice in Connecticut.
- b. The firm has no conflict of interest with regard to any of the work performed by the firm for the Town.

- c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
- e. The firm's past experience and performance on comparable government engagements.
- f. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- g. Adequacy of proposed staffing plan for various segments of the engagement.
- h. Commitment to timeliness in the conduct of the audit.
- i. Maximum fees to conduct the audit.

Attachment A

AUDIT WORK COST PROPOSAL FORM

Service	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Town CAFR and Related Reports	\$	\$	\$	\$	\$
R-19 CAFR and Related Reports	\$	\$	\$	\$	\$
EHHD Audit and Related Reports	\$	\$	\$	\$	\$
ED-001 Mansfield	\$	\$	\$	\$	\$
ED-001 Region -19	\$	\$	\$	\$	\$
Total for Fiscal Year (not-to-exceed)	\$	\$	\$	\$	\$

Attachment B

ESTIMATE OF COST

Name of Firm: _____

Address: _____

Contact Name: _____

Contact Phone #: _____ Fax #: _____

Contact Email: _____

1. Auditor's Standard Billing Rates

Auditors Standard Hourly Billing Rates						
POSITION		2016/17	2017/18	2018/19	2019/20	2020/21
Partner		\$	\$	\$	\$	\$
Manager		\$	\$	\$	\$	\$
Senior Accountant		\$	\$	\$	\$	\$
Staff Accountant		\$	\$	\$	\$	\$
Clerical		\$	\$	\$	\$	\$