



*Crossroads of Flagler County*

## **AUDITOR SELECTION COMMITTEE**

**Tuesday, March 22, 2022**

**6:00 PM**

Versie Lee Mitchell Community Center  
405 E. Drain Street  
Bunnell, FL 32110

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- A. Call Meeting to Order and Pledge Allegiance to the Flag**
- B. Roll Call**
- C. Approval of Minutes: None**
- D. Committee Discussion**
  - D.1. Discussion of draft RFP and Evaluation Criteria**
- E. Announcement of Next Meeting**
- F. Call for Adjournment**

**This agenda is subject to change without notice. Please see posted copy at City Hall, and our website [www.BunnellCity.us](http://www.BunnellCity.us).**

**Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact the City Clerk at (386) 437-7500 at least 48 hours prior to the meeting date.**

**THE CITY OF BUNNELL IS AN EQUAL OPPORTUNITY SERVICE PROVIDER.**

***Posted by City Clerk's office on March 15, 2022***



## City of Bunnell, Florida

### Agenda Item No. D.1.

Document Date: 3/7/2022  
Department: Finance  
Subject: Discussion of draft RFP and Evaluation Criteria  
Agenda Section: Committee Discussion

#### **ATTACHMENTS:**

Description	Type
Draft RFP	Bid Package

#### **Summary/Highlights:**

Discussion of the draft RFP and Evaluation Criteria for selection of an Auditor

#### **Background:**

The City has begun the auditor selection process required by Section 218.391, Florida Statutes, to engage an auditor in order to comply with audit requirements and financial reporting deadlines. As part of that process, the City Commission established the Auditor Selection Committee by Resolution. The primary purpose of the Auditor Selection Committee is to assist the City in selecting an auditor to conduct the financial audit required by Section 218.39, Florida Statutes. In order to fulfill this purpose, F.S. Section 218.391(3) outlines the duties of the Auditor Selection Committee to include:

- Establishment of factors to be used for the evaluation of audit services to be provided by an audit firm.
- Public announcement of an RFP
- Provision of interested firms with the RFP
- Evaluation of proposals provided by qualified firms
- Ranking and recommendation in order of preference of no fewer than three firms deemed to be the most highly qualified to perform the required services

Attached for the Committee's review is a draft RFP, which specifies the evaluation factors to be used, the format of the requested proposals, and the process for ranking proposers.

#### **Staff Recommendation:**

Review the draft RFP, make any changes necessary and approve a final to be published.

#### **City Attorney Review:**

N/A

**Finance Department Review/Recommendation:**

Review the draft RFP, make any changes necessary and approve a final to be published.

# CITY OF BUNNELL



## REQUEST FOR PROPOSAL FOR PROFESSIONAL AUDITING SERVICES PROPOSAL NO. 2022-XX

NOTICE IS HEREBY GIVEN THAT THE CITY OF BUNNELL IS REQUESTING PROPOSALS FROM PROFESSIONAL CERTIFIED PUBLIC ACCOUNTING FIRMS TO PROVIDE USUAL AND CUSTOMARY SERVICES RELATIVE TO THE AUDITING OF FINANCIAL STATEMENTS. NOTICE SHALL BE POSTED IN THE LOCAL NEWSPAPER, CITY OF BUNNELL WEBSITE AND LISTED ON DEMAND STAR. ALL BIDS ARE SOLICITED AND SHALL BE MADE PURSUANT TO ORDINANCE 2012-07, AND ALL BIDS WILL BE EVALUATED IN ACCORDANCE WITH THE PROVISIONS THEREOF. ORDINANCE 2012-07 IS ON FILE IN THE OFFICE OF THE CITY CLERK OF THE CITY OF BUNNELL, 604 EAST MOODY BLVD, SUITE 6, BUNNELL, FL 32110.

NOTICE SHALL BE POSTED IN THE DAYTONA BEACH NEWS JOURNAL. INTERESTED PARTIES MAY OBTAIN INSTRUCTION PACKETS ON THE WEBSITE [WWW.DEMANDSTAR.COM](http://WWW.DEMANDSTAR.COM), THE CITY OF BUNNELL WEBSITE AT [WWW.BUNNELLCITY.US/BIDS](http://WWW.BUNNELLCITY.US/BIDS) OR VIA E-MAIL FROM [SSTANKIEWICZ@BUNNELLCITY.US](mailto:SSTANKIEWICZ@BUNNELLCITY.US).

YOU ARE HEREBY INVITED TO SUBMIT A SEALED PROPOSAL TO PROVIDE ALL INFORMATION REQUESTED IN THE ATTACHED SPECIFICATIONS TO THE CITY CLERK, BUNNELL, FLORIDA.

**SUBMIT BIDS TO:** KRISTEN BATES – CITY CLERK

**MAILING ADDRESS:**  
BUNNELL CITY CLERK  
P. O. BOX 756  
BUNNELL, FL 32110

**WALK-IN DELIVERY ADDRESS:**  
BUNNELL CITY CLERK  
604 EAST MOODY BLVD., SUITE 6  
BUNNELL, FL 32110

**TIMETABLE:** Date of Distribution: **03/28/2022**  
Last Date of Inquiries: **04/08/2022**  
Bids Due: **04/19/2022**

**BIDS DUE BY: TUESDAY, APRIL 19, 2022 AT 2:00 PM EST** after which time they will be publicly opened and read aloud. **BID OPENING WILL BE HELD AT 2:30 PM EST AT THE VERSIE LEE MITCHELL COMMUNITY CENTER LOCATED AT 405 E. DRAIN ST., BUNNELL, FL 32110.**

**Bidders must indicate on the sealed envelope the following:**

- A. Title of Proposal – Professional Auditing Services Proposal**
- B. Invitation to Bid Number – 2022-XX**
- C. Hour and Date of Opening – 2:30pm 04/19/2022**
- D. Name of Bidder and Contact Information**

## **GENERAL CONDITIONS**

### **ONLY THE LOGICALLY APPLICABLE CONDITIONS LISTED BELOW WILL APPLY TO THE PROFESSIONAL AUDITING SERVICES CONTRACT**

**PUBLIC ENTITY CRIMES:** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Bid or Proposal on a contract to provide any goods or services to a public entity, may not submit a Bid or Proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit Bids or Proposals on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, 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, for CATEGORY TWO, for a period of 36 months from the date of being placed on the convicted vendor list.

**CODE ETHICS FOR PUBLIC OFFICERS AND EMPLOYEES:** Pursuant to Florida Statutes, any Public Officer or Employee of the City of Bunnell will abide by all ethical requirements as outlined in Chapter 112, Part III.

**DISCRIMINATION:** Pursuant to Section 287.134(2)(a), Florida Statutes, an entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid or proposal on a contract to provide any goods or services to a public entity, may not submit a bid or proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids or Proposal on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity.

**PUBLIC RECORDS/NON-CONFIDENTIALITY OF BIDS AND/OR PROPOSALS:** The City of Bunnell cannot and does not warrant the confidentiality of any information submitted in response to this solicitation. Florida law provides that municipal records shall, at all times, be open for personal inspection by any person, Section 119.01, F.S., The Public Records Law. Information and materials received by the City of Bunnell in connection with all Proposers' response shall be deemed public records subject to public inspection upon award, recommendation of award, or 10 days after bid/proposal opening, whichever occurs first. Section 119.071, F.S.

**SUBMISSION OF PROPOSALS:** All Proposals shall be submitted in a sealed envelope. The Request for Proposal (RFP) number, title, opening date, firm name and contact information shall be clearly displayed on the outside of the sealed envelope. The delivery of said Proposal to the prescribed delivery point on or before the specified opening date and time is solely and strictly the responsibility of the Proposer. Any Proposal received at the prescribed delivery point after the specified date and time will not be accepted. Proposals must be submitted on forms provided by the City. No other forms will be accepted. Faxed Proposals will not be considered. No Proposal may be modified after opening. No Proposal may be withdrawn after opening for a period of ninety (90) days unless otherwise specified.

**DELAYS:** The City of Bunnell, at its sole discretion, may delay the scheduled due dates indicated above if it is to the advantage of the City to do so. The City will post notification of any and all changes in

scheduled due dates on-line at the City of Bunnell Website [www.bunnellcity.us](http://www.bunnellcity.us) and Demand Star [www.demandstar.com](http://www.demandstar.com).

**ADDENDUM:** Should revisions to the RFP documents become necessary, the City will post addenda information on-line at the City of Bunnell website [www.bunnellcity.us](http://www.bunnellcity.us) and Demand Star [www.demandstar.com](http://www.demandstar.com). All Proposers should check the City of Bunnell website and DemandStar website to verify information regarding Addenda. It is the sole responsibility of the Proposer to ensure he/she obtains information related to Addenda.

**EXECUTION OF RFP:** Proposal must contain a manual signature of authorized representative in the space(s) provided. Proposals must be typed or printed in ink. Use of erasable ink is not permitted. All corrections made by Proposer to any Proposal entry must be initialed. The company name and Federal Employer Identification Number (F.E.I.N.) shall appear in the space(s) provided.

**RFP OPENING:** Proposals shall be opened at the time, date, and place specified in the RFP, and the name of the Proposer shall be read aloud publicly.

**CLARIFICATION/CORRECTION OF RFP ENTRY:** The City of Bunnell reserves the right to allow for the clarification of questionable entries and for the correction of obvious mistakes.

**INTERPRETATION:** Any questions concerning conditions and specifications shall be directed to Shanea Stankiewicz, Finance Director, unless otherwise specified in the RFP. Those interpretations, which may affect the eventual outcome of this Proposal, will be furnished in writing to all prospective Proposers. No interpretation shall be considered binding unless provided in writing by the City of Bunnell.

**MINORITY POLICIES:** The City of Bunnell, Florida, encourages the full participation of Disadvantaged and Women Business Enterprises (D&WBE) in the provision of goods and services.

**ADDITIONAL TERMS AND CONDITIONS:** The City of Bunnell reserves the right to reject Proposals containing any additional terms or conditions not specifically requested in the original conditions and specifications.

**TAXES:** The City of Bunnell is exempt from Federal Excise Taxes and all sales taxes.

**ASSIGNMENT:** Any purchase order or contract issued pursuant to an RFP and the monies that may become due there under are not assignable except with the prior written approval of the City Manager or City Commission, whichever authorized the purchase order or contract.

**LIABILITY:** The vendor shall hold and save the City of Bunnell, its officers, agents, and employees harmless against claims by third parties resulting from the vendor's or supplier's breach of contract or negligence, including all attorney's fees and costs, and shall pay any and all damages, fees, and costs assessed on behalf of the City. The City expressly reserves all rights, privileges and benefits of sovereign immunity.

**AWARDS:** The City reserves the right, in its sole discretion, as the best interest of the City may require, to make award(s) by individual item, group of items, all or none, or a combination thereof; on a geographical

basis and/or with one or more vendors or contractors; or to reject any and all Proposals or waive any minor irregularity or technicality in the Proposals received.

**LOCAL VENDOR POLICY:** The City of Bunnell shall give local bidders preference not to exceed five percent of all purchases under \$500,000, up to five percent for construction projects over \$500,000 and up to five percent for contracts under the Consultant's Competitive Negotiation Act. These provisions apply to purchases using Formal Bid, Request for Proposals or Quotes.

**EQUAL EMPLOYEMENT OPPORTUNITY:** Title VII of the Civil Rights Act of 1964 protects individuals against employment discrimination based on race and color as well as national origin, sex, or religion.

**The CITY OF BUNNELL reserves the right to accept or reject all responses, to waive irregularities, and to re-advertise as may be determined to be in the best interest of the City.**

**CITY OF BUNNELL  
Request for Proposal  
PROFESSIONAL AUDITING SERVICES**

The City of Bunnell, Florida, is seeking the services of a Professional Certified Public Accounting firm to provide usual and customary consulting services relative to the **auditing and preparation of financial statements for the fiscal year ending September 30, 2022, and the auditing of its financial statements for each of the three (3) subsequent fiscal years.** These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Chapter 10.550, Rules of the Auditor General for the State of Florida.

The document package necessary for participating in this RFP can be obtained on-line at [www.bunnellcity.us](http://www.bunnellcity.us) and [www.demandstar.com](http://www.demandstar.com). If you have any difficulty obtaining the RFP documents, the RFP package can be obtained by email from Shanea Stankiewicz, Finance Director at the City of Bunnell at [sstankiewicz@bunnellcity.us](mailto:sstankiewicz@bunnellcity.us) .

There will not be a pre-proposal meeting.

All Responders shall submit one (1) **original** and five (5) **bound** copies of their documents on letter size paper in a sealed envelope or package along with a CD containing a digital copy of the full response. All Responders shall include Conflict, Non-Conflict of Interest Statement/Litigation Statement, Statement of Insurance Compliance, Responders Certification Form, Completed Fee Proposal Page, Drug-Free Workplace Certification, and copy of IRS Form W-9. The proposal must be submitted no later than **TUESDAY, APRIL 19, 2022 AT 2:00 PM EST.**

Any proposals not complying strictly with the requirements of this Request for Proposal (RFP) may be ruled to be nonresponsive and ineligible for consideration.

THE CITY RESERVES THE RIGHT to reject any or all proposals or parts thereof or to accept the proposal or parts thereof when considered in the best interest of the City. Any proposal received after the time and date specified will not be considered.

## **INSTRUCTIONS**

- **Inquiries:** Questions may arise as firms are preparing their proposals. Please direct questions in writing on or before April 8, 2022 at 5:00pm to:  
Shanea Stankiewicz, Director of Finance  
Post Office Box 756  
Bunnell, FL 32110  
or  
Email: sstankiewicz@bunnellcity.us
- **Signature Requirements:** Proposals must be signed by a duly authorized officer(s) of the proposing firm. Consortiums, joint ventures, or teams submitting proposals, although permitted and encouraged, will not be considered responsive unless it is established that all contractual responsibility rests solely with one firm or legal entity which shall not be a subsidiary or affiliate with limited resources. Each proposal shall indicate the entity responsible for execution on behalf of the proposal team.
- **Proposal Delivery:** All Responders shall submit one (1) **original** and five (5) **bound** copies of their documents on letter size paper in a sealed envelope or package along with a CD containing a digital copy of the full response. All Responders shall include Conflict, Non-Conflict of Interest Statement/Litigation Statement, Statement of Insurance Compliance, Responders Certification Form, Completed Fee Proposal Page, Drug-Free Workplace Certification, and copy of IRS Form W-9. The proposal must be submitted no later than **TUESDAY, APRIL 19, 2022 AT 2:00 PM EST**, at the Clerk's Office. Physical Address: 604 East Moody Blvd., Suite 6 Bunnell, FL 32110 or Mailing Address: PO Box 756 Bunnell, Florida 32110. Proposals shall be addressed to Ms. Kristen Bates, City Clerk.
- **Addenda and Supplements to the Request for Proposal (RFP):** In the event that it becomes necessary to revise any part of this RFP, or if additional information is necessary to enable the proposing firm to make an adequate interpretation of the provisions of this RFP, a supplement to the RFP will be posted on the City of Bunnell website and Demand Star.
- **Rejection Rights:** The City of Bunnell reserves the right, at any time, to modify, waive or otherwise vary the terms and conditions of this RFP including, but not limited to, the deadlines for submission and submission requirements. The City further reserves the right to reject any or all submittals, to cancel or withdraw this RFP at any time and to negotiate with any party prior to or after submittal of proposals. Selection is also dependent upon the negotiation of a mutually acceptable contract with the successful proposers.



- Cost of Proposal Preparation: No reimbursement will be made by the City of Bunnell for any costs incurred in the preparation of the proposal or presentation.
  - Proposals to be in Effect: Each proposal shall state that it is valid for a period of not less than 90 days from date of receipt.
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**CITY OF BUNNELL**  
**Request for Proposal**  
**PROFESSIONAL AUDITING SERVICES**  
**SCOPE OF SERVICE**

**I. GENERAL PURPOSE AND INTRODUCTION**

The City is soliciting the services of qualified firms of certified public accountants to audit and prepare its financial statements for the fiscal year ending September 30, 2022, and the auditing of its financial statements for each of the three subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

**II. SCOPE OF WORK TO BE PERFORMED**

**A. Financial Statements**

The Auditor shall audit all funds of the City in accordance with the auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and Chapter 10.550, Rules of the Auditor General for the State of Florida.

**B. Supplemental Schedules and Statistical Schedules**

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

**C. Internal Controls and Compliance Auditing**

In connection with the audit of the financial statements, the auditor shall consider, test, and report on internal controls and perform tests and report on compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**D. Auditing Standards to be Followed**

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

- Applicable Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General, State of Florida, Chapter 10-550 and Chapter 10-600
- *Audits of State and Local Government Units*, issued by the American Institute of Certified Public Accountants.
- *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, Office of Management and Budget.
- United States Single Audit Act and Amendments.
- State of Florida Single Audit Act.
- Statements on Auditing Standards (GAAS).
- *Government Auditing Standards*, issued by the Comptroller General of the United States.
- Generally accepted governmental accounting standards.
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

**E. Reports to be Issued**

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- Financial Statements in pdf format that meets ADA requirements to be posted on the City website.
- A report of the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.
- A report on compliance with requirements applicable to each major Federal program and state project and on internal control over compliance in accordance with OMB Circular A-133 and the Florida Department of Financial Services *State Projects Compliance Supplement*.

- A schedule of findings and questioned costs.
- Any other required reports and schedules required by the Federal and State Single Audit Acts.

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Nonreportable conditions discovered by the auditors shall be reported in a separate management letter.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter.

The separate management letter shall include, but not be limited to:

- A statement as to whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report.
- A statement as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
- Any recommendations to improve the City's financial management, accounting procedures, and internal controls.
- Matters that are not clearly inconsequential, considering both quantitative and qualitative factors, including the following:
  1. Violations of laws, rules, regulations, and contractual provisions or abuse that have occurred, or were likely to have occurred, and were discovered within the scope of the audit.
  2. Improper or illegal expenditures discovered within the scope of the audit that may or may not materially affect the financial statements.
  3. Deficiencies in internal control that are not reportable conditions, including, but not limited to:
    - a. Improper or inadequate accounting procedures (e.g., the omission of required disclosures from the annual financial statements).
    - b. Failures to properly record financial transactions.
    - c. Other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor.

- A statement as to whether or not the City has met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met.
- A statement as to whether or not the financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.
- The following information regarding the auditor’s application of financial condition assessment procedures pursuant to Rule 10.556(7):
  1. A statement that the auditor applied financial condition assessment procedures pursuant to Rule 10.556(7).
  2. If deteriorating financial conditions are noted, a statement that the City’s financial condition is deteriorating and a description of conditions causing the auditor to make this conclusion. Findings regarding deteriorating financial condition must be prepared in accordance with Rule 10.557(6).
- The 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:
  - City Commission
  - City Manager
  - Finance Director

**F. Special Considerations**

- Assistance in Implementing Government Accounting Standards Board Statements - The auditor shall assist the City in implementing all applicable Government Accounting Standards Board (GASB) accounting and reporting standards, as issued or revised.
- The auditor shall assist the City in preparing the Annual Financial Report. The City shall retain ultimate responsibility for preparation of this document; however, the auditor shall provide the following assistance:
  1. Produce Financial Statements that will be reviewed by the City’s Finance Director.
  2. Develop Financial Statement layout, design, and suggested improvements.
- Timeliness is critical in the performance of the audit. The auditor should coordinate with the Finance Director 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 City staff. The City will make necessary records available to the auditor through the year to assist in this regard.
- The schedule of federal awards and state financial assistance and related auditor's report, as well as the reports on the internal control over financial reporting and compliance, are to be issued as part of the Annual Financial

Report.

**G. Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designee:

1. Entities providing federal and state financial assistance
2. Parties designated by the federal or state governments or by the City as part of an audit quality review process
3. Auditors of entities of which the City is a subrecipient of grant funds

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.

**III. CALENDAR OF EVENTS**

- A. **03/28/2022** Request for Proposal (RFP) Release Date
- B. **04/08/2022** Deadline for all questions or inquiries no later than 5:00PM EST
- C. **04/19/2022** RFP Due no later than **2:00 PM EST**
- D. **04/19/2022** RFP Bid Opening 2:30 PM EST
- E. **04/26/2022** Review of RFPs by selection Committee.
- F. **05/02-06/2022** Presentations and Interviews with Finalists
- G. **06/13/2022** Recommendation presented to City Commission for approval

*The above schedule may be changed solely at the City's discretion.*

**IV. FEE PROPOSAL**

- A. Fee Proposal
  1. **THE COST PROPOSAL FORM WILL NOT BE PART OF THE BOUND SUBMITTAL. IT SHALL BE IN A SEPARATELY SEALED ENVELOPE AND SHOULD REFLECT THE FOLLOWING ON THE EXTERIOR OF THE ENVELOPE: FEE PROPOSAL FORM, RFP 22-XX – INDEPENDENT AUSIT SERVICES, NAME OF PROPOSING FIRM AND CONTACT PERSON**
  2. 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. Separate pricing should be presented for Single audit,

Financial Statement preparation, and hourly rates for other services not connected with the annual audit. The cost proposal should include the following information:

- a. Name of Firm.
  - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City.
3. Separate pricing for each component (i.e. annual audit, single audit (if required), and Financial statement preparation) for the 2022, 2023, 2024, and 2025 engagement shall be presented and shall total an all-inclusive maximum price per year.
  4. Rates by Partner, Specialist, Supervisory, and Staff Level Times Hours Anticipated for Each - The second page of the cost proposal should include a schedule of professional fees and expenses that supports the total all-inclusive maximum price.
  5. Out-of-pocket Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates - All estimated out-of-pocket expenses should be included in the total all-inclusive maximum price cost proposal and will not be reimbursed separately.
  6. Rates for Additional Professional Services

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

7. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of a calendar month.

## **V. SELECTION OF FIRM**

- A. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of

the City in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The technical proposal should address all the 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 the request for proposals. While additional data may be presented, the following subjects must be included. They represent the criteria against which the proposal will be evaluated.

**B. Independence**

The firm should provide an affirmative statement that it is independent of the City as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States.

The firm also should provide an affirmative statement that it is independent of any component unit of the City as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the City for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

**C. License to Practice in the State of Florida**

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in the State of Florida.

**D. Firm Qualifications and Experience**

The proposal 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, 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.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

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

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

E. Partner, Supervisory, and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The firm should 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. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

F. Prior Engagements with the City of Bunnell.

The firm should list separately all engagements within the last five years, ranked on the basis of total staff hours, for the City by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of



the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

G. 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 of five) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

H. Specific 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 in Section II of this request for proposals.

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

1. Proposed segmentation of the engagement
2. Level of staff to be assigned to each proposed segment of the engagement
3. Type and extent of analytical procedures to be used in the engagement
4. Approach to be taken to gain and document an understanding of the City's internal control structure
5. Approach to be taken in determining laws and regulations that will be subject to audit test work
6. Approach to be taken in drawing audit samples for purposes of tests of compliance

I. Identification of Anticipated Potential Audit Problems

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

J. Report Format

The proposal should include sample formats for required reports.

## **VI. CONFLICT OF INTEREST**

Any prospective Responder and law firm must make an affirmative statement to the effect that, to its knowledge, the appointment as Responder will not result in a conflict of interest with respect to current or anticipated clients of the law firm. If a conflict is deemed to possibly exist, the prospective Responder or law firm shall state the nature of such conflict, and a proposal to resolve the same prior to appointment as Responder.

## **VII. EVALUATION CRITERIA**

The CITY OF BUNNELL shall be the sole judge of its own best interests, the responses, and the resulting agreement. Award(s) will be made to the Responder(s) who presents the best value to the CITY OF BUNNELL based on the entire evaluation process and all the information gathered. Evaluation factors are based on the ability of the Responder to perform efficiently the Scope of Services and the information obtained from the responses to this Request for Proposals.

Ranking will be based on submitted proposals, presentations, and on the following evaluation criteria with points assigned to all criteria.

### **A. Evaluation Criteria**

Proposals will be evaluated using four sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and ranked. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. **Mandatory Elements**
  - a. The audit firm is independent and licensed to practice in Florida.
  - b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
  - c. The firm has no conflict of interest with regard to any other work performed by the firm for the City.
  - d. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
  - e. The firm adheres to the instructions in this request for proposals.
2. **Technical Qualifications: (Maximum Points - 85)**
  - a. **Expertise and Experience (Maximum Points - 70)**
    - 1) The firm's past experience and performance on comparable government engagements.

- 2) 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.
- b. Audit Approach (Maximum Points - 15)
  - 1) Adequacy of proposed staffing plan for various segments of the engagement.
  - 2) Adequacy of sampling techniques and analytical procedures.
3. Price: (Maximum Points - 10)
4. Whether a firm is a State Certified Minority Business Enterprise certified in accordance with Section 287.0943 and/or 287.0943(1), Florida Statutes and/or whether a percent of the cost or value of the proposal is placed with a State Certified Minority Subcontractor/Subconsultant certified in accordance with Section 287.0943 and/or 387.0943(1) Florida Statutes. Firm is responsible for providing proof of certification in sealed proposal. (Maximum Points - 5)

**COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM.**

**VIII. INSURANCE REQUIREMENTS**

A. The Responder shall procure and maintain, at its sole expense during the life of the engagement, insurance of the types and the minimum amounts stated below.

<u>Type</u>	<u>Amount</u>
Professional Liability/Errors & Omissions	\$5,000,000
Comprehensive General Liability	\$1,000,000
Comprehensive Automobile Liability	\$1,000,000

B. Such insurance shall be written by a company or companies licensed to do business in the State of Florida and satisfactory to the City Commission. Prior to commencing any work under the engagement letter, certificates evidencing the maintenance of said insurance shall be furnished to and approved by the City.

C. The insurance shall provide that no material alteration or cancellation, including non-renewal, shall be effective until thirty (30) days after receipt of written notice by the City; provided, however, that for the professional liability insurance, in lieu of the foregoing requirement, the City in its sole discretion, may agree to accept notice of such material alteration or cancellation from the Responder.

D. The insurance procured for the Responder shall name the City of Bunnell as an additional insured on the comprehensive general liability.

## **IX. Proposal Submission**

Proposals shall be delivered to Kristen Bates, City Clerk. Mail delivered proposals shall be sent to P. O. Box 756, Bunnell, Florida 32110. Hand delivered proposals shall be delivered to the City, 604 East Moody Blvd., Suite 6, Bunnell, FL 32110 prior **to 2:00 PM EST, Tuesday, April 19, 2022**. Delivery of proposals to the City of Bunnell City Clerk prior to the specified date and time is solely and strictly the responsibility of the Respondents. The City shall not, under any circumstances, be responsible for delays caused by the United States Postal Service or any private delivery service, or for delays caused by any other occurrence. All responses must be manually and duly signed by an authorized corporate officer, principal, or partner with the authority to bind said Respondent. All responses must be marked on the outside of shipping container:

**“Request for Proposal for Professional Auditing Services to the City of Bunnell  
RFP # 2022-XX To be opened at 2:30 PM EST, Tuesday, April 19, 2022  
Attn: Kristen Bates, City Clerk”**

## **X. Inquiries and Addenda**

Each Respondent shall examine the RFP document and shall judge all matters relating to the adequacy and accuracy of this document. Any inquiries, suggestions, or requests concerning interpretation, clarification, or additional information pertaining to the RFP shall be made in writing through the City of Bunnell’s Director of Finance, Shanea Stankiewicz by email [sstankiewicz@bunnellcity.us](mailto:sstankiewicz@bunnellcity.us) The City shall not be responsible for oral interpretations given by any City employee, representative, or others. The issuance of a written addendum is the only official method whereby interpretation, clarification, or additional information can be given. It shall be the responsibility of each Respondent, prior to submitting the proposal, to determine if addenda were issued and to make such addenda a part of the proposal.

## **XI. Responder Preparation Expenses**

Each responder preparing a proposal in response to this request shall bear all expenses associated with their preparation. Responders shall prepare a response with the understanding that no claims for reimbursement shall be submitted to the City for the expense of preparation or presentation.

## **XII. Right to Protest**

Any actual or prospective bidder who is aggrieved in connection with the solicitation or award of a contract may seek resolution of his/her complaints by contacting the City Manager.

## **XIII. No Corrections**

Once a competitive proposal is submitted, the City shall not accept any request by any proposer to correct errors or omissions in any calculations or competitive price submitted.

## **XIV. Openness of Procurement Process**

Written competitive proposals, other submissions, correspondence, and all records made thereof, as well as negotiations conducted pursuant to this RFP, shall be handled in compliance with Chapters 119 and 286 Florida Statutes. The City gives no assurance as to the confidentiality of any portion of any proposal once submitted.

#### **XV. No Collusion**

By offering a submission to the RFP, the proposer certifies the proposer has not divulged to, discussed or compared his/her competitive proposal with other proposers and has not colluded with any other proposers or parties to this competitive proposal whatsoever.

#### **XVI. Informality Waiver/Rejection of Proposals**

The City reserves the right to reject any or all responses and to waive any irregularity, variance or informality whether technical or substantial in nature, in keeping with the best interest of the City.

#### **XVII. Appropriations Clause**

The City, as an entity of government, is subject to the appropriation of funds by its legislative body in an amount sufficient to allow continuation of its performance in accordance with the terms and conditions of this contract for each fiscal year following the fiscal year in which this contract shall remain in effect. Upon notice that sufficient funds are not available in the subsequent fiscal years, the City shall thereafter be released of all terms and other conditions.

#### **INFORMATION TO BE SUBMITTED:**

All responses must be presented in the same order as specified in this RFP. Supporting material may be provided; however, the City's decision will primarily be based upon a comparison of the information specifically requested. One (1) original and five (5) bound copies of documents (on one-sided letter size paper not to exceed a total of 50 total pages) along with a CD containing a digital copy of the proposal, which must include the following information:

- Title Page - Show the proposal subject, the legal name of the Proposer's firm, local address, telephone number, name of the contact person and date of proposal
- Table of Contents - Include a clear identification of the material by section and by page number
- Letter of Transmittal - A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for ninety (90) days. The letter should also include the names of the persons who will be authorized to make representations for the Proposer, their title, addresses, and telephone numbers.
- Profile of Proposer
  - State whether the firm is local, regional, or national.

- Give the location of the office from which the work is to be done and the number of partners, managers, supervising seniors, and other professional staff employed at that office.
  - Describe the range of activities performed by the local office such as audit, accounting, tax service, or management services.
  - Describe the local office's management and/or computer assistance capability including the numbers and classifications of personnel skilled in on-line computer auditing.
  - Describe the firm's current partners, managers, supervisors, or staff experience in preparing governments financial statements in conformance with the Codification of Governmental Accounting and Financial Reporting Standards Board Pronouncements and Interpretations and in providing assistance to clients in obtaining and maintaining the Certificate of Achievement for Excellence in Financial Reporting. Include the names of partners and staff that have recently prepared and successfully received the Certificate on a first-time submission.
  - For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last (5) years that are similar to the engagement described in this RFP. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours and the name and telephone number of the principal contact, list any engagements with other governmental entities where the firm's office that will be responsible for the audit was dismissed, its contract terminated, or where the governmental entity refused to exercise the right to renew the firm's contract, Indicate the date and the name and telephone of the principal contact
- Summary of Proposer's Qualifications
    - Identify the current partners, managers, and supervisors who will work on the audit including staff from other than the local office, if necessary, for this audit. An organizational chart is required. Resumes for each managerial and supervisory person to be assigned to the audit should be submitted and include the following information:
      - Formal education
      - Supplemental education relative to governmental accounting and auditing
      - Experience in public accounting in general
      - Experience in private business or government
      - Experience in auditing governmental units
      - Experience in computerized systems in conjunction with the experience referenced in the above bullet points
      - Membership in various national and state governmental accounting boards, committees, or associations (past and present)
      - Professional recognition such as certified public accounting licenses, awards, etc.
      - Describe your firm's current partners, managers, and supervisors' local governmental audit experience within the State of Florida and give the names and telephone numbers of client officials. Other experience with non-similar governmental units may be included only as ancillary information.
      - Describe the firm's current partners, managers, and supervisors' experience in single audit of state and federally assisted programs.

- Submit a copy of the firm’s most recent external quality control review, letters of comments, and a statement as to whether the quality control review included a review of specific government engagements.
- Audit Approach
  - Describe the overall approach the firm will take in this audit engagement including the extent on which statistical sampling techniques will be utilized.
  - Describe the approach that will be used to review the adequacy of the City’s system of internal controls.
  - Describe the approach that will be used in auditing Information Technology.
  - Describe the approach that will be used in testing for legal and regulatory compliance.
  - Describe the method and work plan for auditing pending GASB pronouncements in the initial contract year and/or subsequent years.
  - Describe the assistance that will be provided in meeting the requirements for the Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting
- Required Forms and Certifications
  - Executed forms attached to the RFP as follows:
    - Warranties
    - Conflict, Non-Conflict of Interest Statement/Litigation Statement
    - Drug-Free Workplace Certification
    - Statement of Insurance Compliance
    - Responder’s Certification
  - Copy of W-9
  - Fee Proposal - The fee proposal shall be in a separately sealed envelope and should reflect the following on the exterior of the envelope: FEE PROPOSAL FORM, RFP 2022-XX – PROFESSIONAL AUDITING SERVICES, NAME OF PROPOSING FIRM AND CONTACT PERSON

**CITY OF BUNNELL**

**WARRANTIES**

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof in amounts in compliance with the requirements of this RFP.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement with City without the prior written permission of the City.
- D. Proposer warrants that all information provided by it in connection with this RFP is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_



**CITY OF BUNNELL**

**CONFLICT, NON-CONFLICT OF INTEREST STATEMENT**  
**LITIGATION STATEMENT**

- To the best of our knowledge, the undersigned firm has no potential conflicts of interest due to any other clients or contracts for this project.
- The undersigned firm, by attachment to this form, submits information, which may be a potential conflict of interest due to other clients or contracts for this project.
- The undersigned firm has had no litigation on any project in the last five (5) years.
- The undersigned firm, by attachment to this form, submits a summary and disposition of individual cases of litigation during the past five (5) years.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF BUNNELL**

**DRUG-FREE WORKPLACE CERTIFICATION**

Does your Agency have a Drug-Free Workplace Program:                      Yes: \_\_\_\_\_      No: \_\_\_\_\_

In order to have a drug-free workplace program, a business shall:

Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.

Inform employees about the dangers of drug abuse in the workplace, the business’s policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violation.

Give each employee that engages in providing the commodities or contractual services that are under proposal a copy of the statement specified in subsection (1).

In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) calendar days after such conviction.

Impose sanctions on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee’s community, by any employee who is so convicted.

Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF BUNNELL**

**STATEMENT OF INSURANCE COMPLIANCE**

The undersigned agrees to obtain prior to award, if selected, Automobile Liability, and Worker's Compensation coverage in accordance with the requirements as set forth in the Request for Proposals attached hereto.

Policies shall be issued only by companies authorized by maintaining certificates of authority issued to the companies by the Department of Insurance of the State of Florida to conduct business in the State of Florida and which maintain a Rating of "A" or better and a Financial Size category of "VII" or better according to the A.M. Best Company. Policies for Worker's Compensation may be issued by companies authorized as a group self-insurer by F.S. 440.57, Florida Statutes.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF BUNNELL**

**RESPONDER'S CERTIFICATION**

I have carefully examined the Request for Proposal, Instructions to Responders, General and/or Special Conditions, Specifications, and any other documents accompanying or made a part of this Request for Proposals.

I hereby propose to furnish the services specified in the Request for Proposals at the prices, rates or discounts quoted in my response. I agree that my response will remain firm for a period of up to ninety (90) days in order to allow the CITY OF BUNNELL adequate time to evaluate the responses.

I agree to abide by all conditions of this response and understand that a background investigation may be conducted by the CITY OF BUNNELL prior to award.

I certify that all information contained in this response is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this response on behalf of the Responder and that the Responder is ready, willing and able to perform if awarded the contract.

I further certify, under oath, that this response is made without any prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a response; no employee or agent of the CITY OF BUNNELL or of any other Responder has any interest in said response; and that the undersigned executed this Responder's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_