

Project #2017-AU

**REQUEST FOR PROPOSAL
FOR
INDEPENDENT AUDIT SERVICES**

**Issued by the
Village of Dobbs Ferry**

**112 Main Street
Dobbs Ferry, New York 10522
www.dobbsferry.com**

**Date Issued:
January 20, 2017**

**Response Due By:
Wednesday, March 15, 2017
11:00 AM**

VILLAGE OF DOBBS FERRY REQUEST FOR PROPOSAL FOR INDEPENDENT AUDIT SERVICES

Purpose of Request

The Village of Dobbs Ferry (Village) is requesting proposals for the purpose of retaining qualified independent public accountants licensed to practice in the State of New York to submit written fixed fee proposals to conduct an annual audit of the financial accounts and records of the Village of Dobbs Ferry in accordance with specifications outlined herein and including any and all work necessary for compliance with GASB Statement No. 34, 45 & 68 also in accordance with specifications outlined herein.

General Information

The Village of Dobbs Ferry has a population of approximately 11,000 and a total fiscal year 2016-2017 budget of about \$17.9 million. A Mayor and Board of Trustees govern the Village. The Village of Dobbs Ferry is an incorporated Village in the Town of Greenburgh in the County of Westchester. Dobbs Ferry was incorporated in 1873. The Village is approximately 3.2 square miles in area.

The Village requires an annual independent audit of the books and accounts of the Village. The Village Treasurer has the responsibility for financial management. Copies of the audited financial statements for the year ended May 31, 2016, may be obtained either on the Village web site WWW.DOBBSFERRY.COM, or by contacting Jeff Chuhta, the Village Treasurer at 914-231-8503. The Village Treasurer will be glad to meet with any interested firms and will make monthly reports available for perusal.

The Village also requires a separately issued audit of the Dobbs Ferry Justice Court for the same period as the Village audit, and a separately issued audit of the Dobbs Ferry Local Development Corporation on a calendar year basis.

Tax collection, the collection of all other revenues, and the Purchasing office are under control of the Village Treasurer.

Description of Records

The Village maintains its general accounting records in accordance with generally accepted accounting principles for State and Local Governments. All accounting records are maintained using KVS software on an in-house network. In April 2016, the Village began using a third party payroll processing company to process payroll.

The Dobbs Ferry Justice Court records are maintained on an in-house network using The CourtRoom Program by SEI and issuance and collection of parking tickets were outsourced to Complus Data Innovations.

The Village's financial activities are accounted for in a general fund; special revenue funds (Library, Special Purpose, and Special Grant Funds); a debt service fund, a trust and agency fund, and capital project funds.

Scope of Services

The audit engagement period shall cover the period beginning with the fiscal year ending May 31, 2017 and conclude with the fiscal year ending May 31, 2021 and render opinions on the financial statements for the years then ended. The audit will be conducted in accordance with Generally Accepted Auditing Standards. A Communication of Internal Control Matters Identified in the Audit to Those Charged with Governance and Management shall be prepared with recommendations for improving internal accounting controls. At the conclusion of the audit, a senior representative of the accounting firm shall appear before the Village Treasurer and the Village Administrator, and separately in a public presentation before the Mayor and Board of Trustees to discuss the findings of the resulting audit, and recommendations for improving the Village's systems of internal control.

Over the course of the audit engagement period, the accounting firm shall, at no additional cost to the Village, make qualified staff members available to the Village for general consultation, regarding financial accounting and reporting issues.

The accounting firm will prepare draft notes and develop disclosure forms or other mechanisms to capture needed information as required by GASB Statement No. 34, 45, and 68.

The engagement shall be staffed in such a manner so as to allow completion of the preliminary field work in not more than one week and the primary field work in not more than two consecutive weeks. In addition, Village offices cannot accommodate more than 4 auditors working simultaneously.

Report Requirements

The following reports are required at the completion of each fiscal year of the engagement:

An auditor's opinion as to whether the general purpose financial statements present fairly the financial position and results of financial operations of the Village in accordance with the generally accepted accounting principles for state and local governments. This opinion is to be expressed on the financial statements at the combined level. The audit may also contain an auditor's opinion as to whether the supplemental schedule of Federal and State Financial Assistance presents fairly the actual grant data in relation to the general-purpose financial statements.

An auditor's statement as to whether an internal control system exists to provide reasonable assurance that all funds are managed in compliance with applicable laws and regulations.

An auditor's statement on compliance with grant requirements (if applicable)

Financial Statements prepared under the financial reporting model as it relates to GASB 34, 45, and 68 for each fiscal year.

A Communication of Internal Control Matters Identified in the Audit to Those Charged with Governance and Management

An audit of the Dobbs Ferry Justice Court

An audit of the Dobbs Ferry Local Development Corporation

The accounting firm shall print, bind, and submit twenty (20) copies of the aforementioned reports to the Treasurer of the Village of Dobbs Ferry. A copy of the report shall also be provided in electronic form (i.e., Adobe Acrobat PDF).

The accounting firm shall conduct an annual audit planning meeting with the Village Treasurer prior to the beginning of each year's work, and shall conduct an annual exit conference with the Village Treasurer to review draft copies of the aforementioned reports, prior to issuance in final form. The final reports shall be provided no later than September 30th of each year.

Instructions to Audit Firms

Qualified public accounting firms wishing to present the Village of Dobbs Ferry with a proposal for providing independent audit services including services relating to compliance with GASB Statement No. 34, 45, and 68 should forward three (3) copies of their proposal to:

Village of Dobbs Ferry
Treasurer's Office
112 Main Street
Dobbs Ferry, NY 10522

The Treasurer will be the audit firm's primary contact for the Village and all inquiries should be directed to:

Jeff Chuhta, Treasurer
112 Main Street
Dobbs Ferry, NY 10522
(914) 231-8503

All proposals must be received on or before 11:00 a.m., March 15, 2017. The Treasurer will evaluate the proposals and together with the Village Administrator, will recommend a firm to the Mayor and Board of Trustees.

Selection Criteria

Selection of the firm for oral presentations and ultimate work for the Village will be based on the following:

Responsiveness to terms and conditions and the completeness and thoroughness of the written proposal to the purpose and scope of services. Please respond to the scope of services section following the same order as in this RFP. For each step, be sure to detail what technical and support services you would have available. Additional items may be added to the proposal.

Reputation and professional qualifications of the specific individuals. Please provide a resume for each individual who will be responsible for the management of the engagement.

Fee structure - Quote annual fees for services to be rendered on the proposal form provided with this RFP.

Experience providing similar services based on reference of former and/or current New York Municipal clients. Please provide the name, address and telephone numbers of contact persons for at least five (5) references and a copy of their latest official statement.

Demonstrated experience with GASB Statement No. 34, 45, and 68 presentations and successful strategies for the same. Include specific references and courses successfully completed by members of the accounting team that will be assigned to the Village of Dobbs Ferry.

Terms and Conditions

The Village of Dobbs Ferry reserves the right to reject any or all proposals, or any portion thereof, that it feels are in the best interests of the Village to do so and to negotiate with any one or more of the respondents.

If the individual or firm selected does not execute an agreement within thirty (30) days after the award of the proposal, the Village of Dobbs Ferry reserves the right to award the agreement to the next qualified individual or firm.

The Village of Dobbs Ferry requires affirmative action, and, therefore, the individual or firm will not discriminate under the agreement against any person in accordance with federal, state and local laws and regulations.

The Village of Dobbs Ferry shall pay for services on the basis of the approved fee schedule per the agreement.

All information, data, reports and records necessary for carrying out the work shall be furnished to the contractor without charge by the Village of Dobbs Ferry and the Village shall cooperate with the individual or firm in every way possible.

The Village of Dobbs Ferry shall have the right to terminate this agreement without cause by specifying the date of termination in a written notice to the firm at least sixty (60) working days before the termination date. In this event, the firm shall be entitled to just and equitable compensation for any satisfactory work completed.

No Public Official or employee of the Village of Dobbs Ferry who exercised any responsibilities in the review, approval or carrying out of this agreement shall participate in any decision relating to this agreement which affects his or her direct or indirect personal or financial interest.

The firm shall not assign any interest in this agreement and shall not transfer any interest in the same without prior written consent of the Village of Dobbs Ferry.

No reports, information or data given to or prepared by the individual or firm under this agreement shall be made available to any individual or organization by the individual or firm without prior written approval of the Village of Dobbs Ferry.

All work produced under this agreement shall be the property of the Village of Dobbs Ferry.

The firm shall describe what professional liability insurance it carries. The Village of Dobbs Ferry will be named as an additional insured on its policy if the firm is the successful proposer. An insurance certificate must be filed with the Treasurer prior to the commencement of work.

The firm will be expected to sign a standard Contract Agreement Form with the Village of Dobbs Ferry incorporating the terms of this RFP and the firm's response to this RFP. A copy of the standard Contract Agreement Form is included in this RFP.

Village Assistance to the Accounting Firm

The Village will provide the accounting firm with the following assistance in the preparation of the required reports:

Preparation of year-end individual fund balance sheets, revenues and expenditures

Completion of all written confirmation documents

Location of appropriate records, pulling and filing of necessary records and documents

The Village will also provide copies of official documents for inclusion in work papers (tax schedules; appropriations; cash reconciliation and debt reports)

Billings

Progress payments may be billed monthly, beginning on July 1 of each fiscal year, for services rendered to date. The Village of Dobbs Ferry will retain 1/3 of the total contract price until submission and delivery of the final audit reports.

Additional Information

If it becomes necessary to revise any part of this RFP or otherwise provide additional information, an addendum will be issued by the Treasurer and furnished to all firms on record.

All proposals become the property of the Village of Dobbs Ferry and are subject to disclosure as required by the State of New York's Freedom of Information law.

The Village is not liable for any cost(s) incurred by the prospective auditors in the preparation of replies to this RFP.

Required Information from the Bidder

In order to simplify the evaluation process and obtain maximum comparability, the Village requires all accounting firms to submit proposals in the following format. Any deviation from this format may result in disqualification of the proposal.

- A. Title Page, including name of firm, address, telephone number, e-mail address and web address of the firm (if available), name of contact person, date of submission
- B. Letter of Transmittal (not to exceed 2 pages) - Briefly state the proposer's understanding of the work to be done and make a positive commitment to complete all work and deliver all reports within the required time period.
An individual authorized to contractually bind the firm must sign the letter.

- C. Table of Contents - Include a clear identification of the materials by section and by page number.

- D. Professional Experience - Describe the firm's experience with New York local government finance during the past five years.

Identify the specific supervisors that will be assigned to the Village of Dobbs Ferry and provide copies of the resumes of supervisory staff to be assigned. Resumes must identify the specific municipal education, training, and experience of the Supervisory staff assigned to the Village.

Describe the firm's participation in professionally sponsored quality control review programs and provide a copy of the peer review letter

Describe the firm's experience with GASB Statements No. 34, 45, and 68 including staff education and training.

Provide the name, address, and telephone number of at least (5) New York municipal client references, which the Village may contact

- E. Approach to Audit Engagement - State the proposer's understanding of the services to be performed and the work products to be delivered.

Submit a proposed work plan to accomplish the required services for the fiscal year ending May 31, 2017, within the required time frame. The work plan must include time estimates for each major component of the audit, by staff level, and staff assignments. Please include a brief discussion of the audit procedures to be employed in each major component of the audit.

- F. Compensation - Please use the Proposal Form included with this RFP for this section.

- G. Additional Information - Provide additional information, not specifically requested previously, considered necessary for fair evaluation of the proposal.

CONTRACT AGREEMENT FORM

THIS AGREEMENT is entered into this day of _____, 2017 by and between _____, located at hereinafter referred to as "CONTRACTOR" and the Village of Dobbs Ferry, New York located at 1125 Main Street, Dobbs Ferry, New York 10522, hereinafter referred to as "OWNER"

WHEREAS, the Village of Dobbs Ferry intends to enter into a contract with the CONTRACTOR for the purpose of providing certain auditing services to the OWNER;

WHEREAS, the CONTRACTOR has represented that he possesses adequate equipment and sufficient professional skills and experience to perform said services in a complete, timely and professional manner;

NOW THEREFORE, in consideration of the mutual covenants hereinafter contained, the parties agree as follows:

I. SCOPE OF WORK

The CONTRACTOR shall provide to OWNER the services Identified in Exhibit "A" in a proper manner, satisfactory to the OWNER.

II. TIME OF PERFORMANCE and TERM

The services to be performed hereunder shall be provided in accordance with Exhibit "A".

III. COMPENSATION AND PAYMENT

For satisfactory performance of the services, the OWNER shall pay the CONTRACTOR in accordance with the rates listed in Exhibit "A". The OWNER shall release payment to the CONTRACTOR within 30 days of receipt of an approved invoice.

IV. COMPLIANCE WITH LAWS

The CONTRACTOR shall observe and abide by all applicable laws, ordinances and regulations of federal, state and local governments, in connection with the work performed hereunder.

V. SUBCONTRACT AND ASSIGNMENT

This Agreement may not be assigned or subcontracted, without the prior written consent of the OWNER. Approved by the OWNER of any subcontractor shall not relieve the CONTRACTOR of any liability or responsibility for the proper performance of the work under this Agreement.

VI. INSPECTIONS Not applicable.

VII. EXTRA WORK Not applicable.

VIII. TERMINATION FOR CONVENIENCE

The OWNER shall have the right at any time to terminate this Agreement in whole, or in part, by written notice to the CONTRACTOR. Upon receipt of this notice the CONTRACTOR shall immediately

discontinue performance, will not place any further orders and will promptly cancel all orders to subcontractors.

In the event of termination for convenience the OWNER shall pay the CONTRACTOR for all work completed to date.

IX. DEFAULT

Should the CONTRACTOR breach any provisions of this Agreement the OWNER shall have the rights and remedies provided by law or under these terms and conditions.

The OWNER shall have the right at any time to terminate this Agreement in whole, or in part, if the CONTRACTOR fails to perform any of its obligations or if the CONTRACTOR fails to give the OWNER assurance of adequate performance within ten (10) working days after written request by the OWNER for assurances.

In the event of such breach of the Agreement by the CONTRACTOR, the OWNER may:

- a) declare the CONTRACTOR to be in default,*
- b) cancel this AGREEMENT in whole or in part,*
- c) withhold payment of any further funds which may be due the CONTRACTOR until the default is corrected, and/or*
(0 pursue any and all other remedies afforded by law.

If the termination is brought about as a result of unsatisfactory performance on the part of the CONTRACTOR, the value of the work performed by the CONTRACTOR prior to termination shall be established by determining a percentage of work completed by the CONTRACTOR and acceptable to the OWNER, of the total amount of work contemplated by this Agreement.

X. INDEMNIFICATION

The CONTRACTOR shall be responsible for all damage to life and property due to negligent activities of the CONTRACTOR, his subcontractors, agents or employees in connection with his services under this Agreement. The CONTRACTOR specifically agrees that his Subcontractors, agents, or employees shall possess the experience, knowledge and character necessary to qualify them individually for the particular duties they perform. Further, it is expressly understood that the CONTRACTOR shall indemnify and save harmless the OWNER, from claims, suits, actions, damages and costs of every wane and description resulting from the negligent performance of the services of the CONTRACTOR under this Agreement, and such indemnity shall not be limited by reason of enumeration of any insurance coverage herein provided. Negligent performance of services, within the meaning of this Article, shall include, in addition to negligence founded upon tort, negligence based upon the CONTRACTOR'S failure to meet professional standards and resulting in obvious or patent errors in the progression of his work.

Nothing in this Article or in the Agreement shall create or give to a third party any claim or right of action against the CONTRACTOR, or the owner beyond such as may legally exist irrespective of this Article or this Agreement.

XI. INSURANCE REQUIREMENTS

The CONTRACTOR shall, during the performance of the work maintain the following insurance in the types and amounts, and with insurers satisfactory to the OWNER:

A. Commercial General Liability Insurance

\$1,000,000 per occurrence/\$3,000,000 general and products/completed operations aggregates. The general aggregate shall apply on a per-project basis.

B. Workers' Compensation and Employers' Liability Policy

Statutory Workers' Compensation and Employers Liability Insurance for all employees

C. Comprehensive Automobile Policy Not Applicable.

D. Property insurance Not Applicable.

E. Contractor's Equipment Not Applicable.

F. Professional Liability

\$1,000,000 per occurrence

Prior to commencing performance the CONTRACTOR shall furnish the OWNER with a Certificate of Insurance as evidence of the required insurance and such Certificate of Insurance as evidence of the required insurance and such Certificate shall name the Village of Irvington as additional insured. The Certificate shall provide for thirty (30) days written notice to the OWNER prior to cancellation thereof. New, current certificates shall be provided at each policy renewal. The OWNER shall be listed as an additional insured,

XII. INDEPENDENT CONTRACTOR

The CONTRACTOR shall perform services in accordance with the terms and conditions of this Agreement as the OWNER'S independent CONTRACTOR, shall be responsible for the means and methods used in performing services under this Agreement and is not a joint-venture with the OWNER be the general administrator and coordinator of the CONTRACTORS services for the Project.

XIII. RECORDS

The CONTRACTOR shall maintain all records (fiscal and other) on file in legible form. A copy of these shall be available to the OWNER by the CONTRACTOR.

All drawings, specifications, reports, information or data prepared by or furnished to the CONTRACTOR in connection with any or all work to be performed under this Agreement shall be the property of the OWNER and shall be immediately forwarded to the OWNER upon request.

XIV. PARTIAL INVALIDITY

If any term, covenant, condition or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be effected, impaired or invalidated thereby.

XV. TRANSFERABILITY OF INTEREST

The CONTRACTOR shall not assign, sublet, or otherwise transfer its interest in this Agreement without written consent of the OWNER. The CONTRACTOR shall not subcontract any portion of this Agreement without the prior written consent of the OWNER.

XVI. GOVERNING LAWS

The validity or construction of this Agreement, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State of New York

XVII. SUPPLEMENTS TO AGREEMENTS

The following exhibits supplements or addendums form an integral part of this Agreement.

Exhibit "A" - Bid Submission/Fee Schedule

XVIII. ENTIRE AGREEMENT-AMENDMENTS

This Agreement constitutes the whole agreement between the parties with respect to the subject matter contained herein and there are no terms other than those contained herein. No modification or amendment of this Agreement shall be valid unless in writing sighted by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives on the day and year first above written.

END CONTRACT AGREEMENT FORM

**VILLAGE OF DOBBS FERRY PROPOSAL FORM INDEPENDENT AUDIT SERVICES
FISCAL YEARS 2017-2021**

The undersigned, hereafter called the proposer, having fully familiarized himself with the specifications for providing professional independent auditing services to the Village of Dobbs Ferry, hereby agrees and declares:

That prices inserted cover all labor, materials, transportation, insurance, and all other necessary expenses to fulfill the conditions of the contract within the time stated:

General Purpose Financial Statements:

Period Ending May 31, 2017: \$ _____

Period Ending May 31, 2018: \$ _____

Period Ending May 31, 2019: \$ _____

Period Ending May 31, 2020: \$ _____

Period Ending May 31, 2021: \$ _____

LDC Financial Statements:

Period Ending May 31, 2017: \$ _____

Period Ending May 31, 2018: \$ _____

Period Ending May 31, 2019: \$ _____

Period Ending May 31, 2020: \$ _____

Period Ending May 31, 2021: \$ _____

Justice Court:

Period Ending May 31, 2017: \$ _____

Period Ending May 31, 2018: \$ _____

Period Ending May 31, 2019: \$ _____

Period Ending May 31, 2020: \$ _____

Period Ending May 31, 2021: \$ _____

That the proposer hereby certifies that the proposer has paid all Village of Dobbs Ferry taxes, fees, and charges legally due and payable as of the date of this proposal.

The undersigned certifies under penalties of perjury that this proposal is in all respects bonafide, fair and made without collusion or fraud with any other person. As used in this section the word "person" shall mean any natural person, joint venture, partnership, or corporation, or other business or legal entity.

Our company is:
(check one)

- ☐ A Corporation
☐ A Partnership
☐ Other (specify: _____)

Signature: _____

(Authorized Company Official)

Company Address: _____

Company Name: _____

Social Security or Federal ID # _____

Phone: () _____ Fax: () _____.

E-mail, if available: _____.

Web Site, if available: _____.