



**CITY OF MARGATE
FINANCE DEPARTMENT
CITY HALL
5790 MARGATE BOULEVARD
MARGATE, FL 33065**

**REQUEST FOR PROPOSAL (RFP) NO. 2016-010
AUDIT SERVICES**

PROPOSAL SUBMISSION DATE: TUESDAY, MAY 31, 2016

PROPOSAL SUBMISSION TIME: 3:00 PM

BOND REQUIRED: NO

**ALL PROPOSALS MUST BE RECEIVED BY THE PURCHASING DIVISION PRIOR
TO THE DATE AND TIME SPECIFIED ABOVE**

**CITY OF MARGATE
REQUEST FOR PROPOSAL (RFP) NO. 2016-010
AUDIT SERVICES**

I. PURPOSE

The City of Margate ("City"), located in Margate, Florida, is soliciting proposals from qualified and experienced audit firms in accordance with the specifications, terms, and conditions contained in this Request for Proposal ("RFP") for a five year period beginning with Fiscal Year Ending September 30, 2016, with one additional 2-year renewal term based upon satisfactory performance and mutual agreement of both parties in accordance with provisions of Florida Statutes Chapter 218, Part III. These audits are to be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards (2011 Edition), the provisions of the Federal Single Audit Act Amendments of 1996, Audits of States, Local Governments, and Non-Profit Organizations, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Government Auditing Standards (as amended), and the provisions of the Florida Single Audit Act, (FS Chapter 218, Part III).

II. BACKGROUND INFORMATION

The City is situated in the heart of South Florida, which consists of Broward, Palm Beach and Miami-Dade counties. The City was incorporated in 1961, and has a population of over 55,000. The City has a Commissioner/Manager form of government. The Mayor, Vice Mayor, and three Commissioners are elected at-large on a non-partisan basis for a four year term. The Commission is charged with the responsibility of establishing policies that govern the City, enacting ordinances and resolutions. The City Manager is appointed by the Commission, and is charged with the responsibility of administering daily operations associated with a municipality, including public safety (police and fire), emergency medical services, parks and recreational activities, street and park maintenance, water/wastewater services, stormwater improvements, community development, planning and zoning, and general administration.

III. SUBMISSION OF PROPOSAL

- a. The City will accept sealed proposals until Tuesday May 31, 2016 at 3:00 P.M. for the purpose of selecting a firm to provide and deliver audit services for the Finance Department.
- b. **NO FAXED OR ELECTRONICALLY SENT PROPOSALS WILL BE ACCEPTED.** Proposals received after the above date and time will not be accepted nor considered. It shall be the sole responsibility of the Proposer to have its proposal delivered to the Purchasing Division, Finance Department, City of Margate, City Hall, 5790 Margate Blvd., Margate, FL 33063 prior to the proposal opening date and time.
- c. Submit one clearly marked original signed copy, five photocopies of your proposal (**NO THREE RING BINDERS PLEASE**), and one electronic version on disk or flash drive to:
Purchasing Division
City of Margate
City Hall
5790 Margate Boulevard
Margate, FL 33063

Proposals shall be submitted in one sealed package, clearly marked on the outside, "**SEALED PROPOSAL FOR AUDIT SERVICES - RFP NO. 2016-010**".

Under no circumstances shall an electronic copy be e-mailed to the Purchasing Division of the City of Margate.

IV. PROPOSAL INSTRUCTIONS – GENERAL

The City has prepared the following instructions for the RFP in order to minimize costs and response time and to ensure that the RFP response will provide the necessary information about each firm in a consistent and comparable format. To ensure that all submittals can be evaluated on an equitable basis, the RFP requires each proposal to provide the requested information in a prescribed format and organization that excludes supplemental materials. Any supplemental information included with the response must appear **after** the required materials and be tabbed “Additional RFP Information”, or submitted under a separate cover.

All proposals must be typed and presented in an organized fashion. All corrections to the proposals must be initialed in ink. The Proposer’s name shall appear on each page of the proposal. All proposals shall contain a table of contents.

V. MINIMUM REQUIREMENTS

The firm must have been established in Florida and performed continuous CPA services for a minimum of five years, including at least five years’ experience in local government financial audits.

The firm must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

The firm must meet the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (the Yellow Book) and Laws and Rules of Florida Board of Accountancy Chapter 473.

Proposers, both corporate and individual, must be duly licensed under the provisions of Florida Statutes Chapter 473 and certified and qualified to conduct audits to be performed in the State of Florida in accordance with government auditing standards as adopted by the Florida Board of Accountancy, at the time of RFP receipt. The proposal of any Proposer that is not fully licensed and certified shall be rejected.

VI. PROPOSAL SUBMISSIONS – SPECIFIC ITEMS NOTE:

Please submit all information as outlined below. Failure to submit all information may result in a lowered evaluation score. The City at its discretion may reject proposals that are substantially incomplete or lack key information. The proposals shall be concise and straightforward in describing the Proposer’s experience and capabilities. Emphasis should be placed on completeness and clarity. Proposer should follow the specific format so that all proposals are organized in a similar fashion. Each lettered item below should be a separate section of the submittal and tabbed. In your proposal, please provide responses to the following:

- A. **Project Form and Certification:** Complete the form enclosed as **Exhibit F – Audit Services Project Form & Certification**, and return in the submittal immediately following the cover page and before the cover letter. Proposals without the manual signature of an authorized agent of the Proposer shall be deemed non-responsive and ineligible for award.
- B. **Introduction:** This section will contain a cover letter no longer than two pages, signed by an authorized representative of the Proposer.
- C. **Table of Contents**
- D. **Firm/Proposer Information:** Briefly describe the Proposer’s organization and philosophy and, in addition, include the following information:

- a. Experience record showing the Proposer's training and experience in similar work.
 - b. List of similar projects completed with location, dates of contracts, and references. The projects shall include at least one engagement that is similar in size and work to the requirements specified herein. The references shall include the name, title, address, and phone number of the contact individual. Past performance with the City of Margate will be considered.
 - c. Identify the Project Team and a list of personnel to be assigned to this project with resumes stating qualifications and experience with similar projects.
- E. **Proposal Approach:** State your understanding of the Scope of Services as outlined in **Exhibit B - Scope of Services** and the Proposer's recommended methodology to fulfill the project goal(s).
- F. **Work Product, Schedule and Fees:** This section shall include information regarding the anticipated type and date of deliverables necessary to meet the Proposal Approach presented by the Proposer. The fees proposed shall include all charges that may be anticipated in fulfilling the terms of this contract as outlined in **Exhibit B – Scope of Services**.
- G. **Additional RFP Information:** This section shall contain any supplemental information to be included with the RFP response, required forms to be submitted and all addenda acknowledgment forms.
- Provide a statement setting forth the Proposer's understanding of the work to be done and a positive commitment to perform the work within the specified time period.
 - Provide a statement as to whether the firm is local, regional, or national. Identify the type of business entity involved (e.g., sole proprietorship, partnership, corporation, etc.). Identify whether the business entity is incorporated in Florida, another state or a foreign country. Provide the Federal Employer ID number of the Proposer.
 - Provide an affirmative statement that the Proposer and all assigned key professional staff are properly licensed to practice in Florida.
 - Describe the size of the firm, the number of offices, the number of partners and professionals, and the size of the governmental audit staff.
 - Indicate the number of government clients, the types of governments served and the types of engagements for the firm.
 - Describe the firm's approach to continuing professional education with particular attention to continuing professional education related to government sector engagements. Specifically indicate if your firm holds seminars and offers CPE to clients at no charge. If so, indicate approximate times (i.e., month) and locations held in a typical year.
 - Describe the firm's approach to the peer review process and provide a report of the most recent peer review. Indicate whether that peer review included a review of local government client activities.
 - Describe any disciplinary actions that have been instituted or proposed against the firm during the last three years and any pending disciplinary matters of which the firm is aware with state regulatory bodies, or professional organizations.
 - Describe the results of any state or federal reviews of the firm's government client audit work during the past three years, and describe any pending reviews of which the firm is aware.

- Describe any instance that the firm withdrew from an engagement prior to the agreed contract expiration date.
- Provide an affirmative statement that the firm is independent of the City as defined by generally accepted auditing standards.

Indicate the location of the firm's primary office that will staff the City of Margate engagement, the number of partners and professionals in the office, and the number of governmental auditing staff. The City places a high priority on the timely completion of the audit; therefore, submitting firms should demonstrate adequate staffing capability.

1. Indicate the partner-in-charge and professional staff that will be assigned to the City of Margate audit.
2. For each person named above, provide as part of your proposal a resume that includes the following information:
 - a. Formal education,
 - b. Supplemental education relative to governmental accounting and auditing,
 - c. Experience in government, governmental accounting and in the private sector,
 - d. Experience in auditing governmental units specifying governmental clients served, the type of engagement and the capacity served,
 - e. Membership in various national and state governmental accounting boards, committees, or associations (past and present),
 - f. Professional designations (e.g. Certified Public Accountant (CPA) license), and other awards, and
 - g. Active and meaningful participation in the local chapters of such organizations, such as service as an officer or as a guest speaker.

Describe your assigned staff's experience in preparing governmental financial statements and in providing assistance in obtaining the Certificate of Achievement for the Comprehensive Annual Finance Report ("CAFR").

List the most significant engagements (maximum of five) performed in the last five years with Florida governmental clients for which your assigned staff has provided audit services similar to the engagement described herein. Include the principal client contact name, title, e-mail address, and telephone and fax numbers.

Describe the circumstances that would result in staffing changes. The firm may replace any staff assigned to the City's engagement provided that replacements have substantially the same or better qualifications or experience. The City retains the right to approve or reject replacements.

Include the following on **Exhibit K – Reference Sheet**: List of similar projects completed with Agency name, dates of contracts, and references. The projects shall include at least one engagement that is similar in size and work to the requirements specified herein. The references shall include the name, title, address, and phone number of the contact individual. Past performance with the City of Margate will be considered.

Describe the overall approach that the firm would take in this audit engagement, addressing the following areas:

- Describe the type and extent of analytical procedures to be used in the engagement, specifically the extent to which statistical sampling is to be used in the engagement.
- Describe the approach that would be taken in auditing computer related activities.
- Describe how the audit engagement would be segmented and indicate the number of hours that would be devoted to each segment.
- Describe the approach to be taken to gain and document an understanding of the City's internal control structure.
- Describe the approach to be taken in determining laws and regulations that will be subject to audit test work.
- Describe the approach to be taken in drawing audit samples for purposes of tests of compliance.
- Describe cost-effective audit techniques that may be anticipated, or recommended for this engagement.
- Describe the interim and final examination techniques to be used in the engagement.
- Describe the assistance that could be provided in meeting the requirements of the Certificate of Achievement for Excellence in Financial Reporting. Describe the approach that the firm would take to insure that the timetable would be met.
- Describe the process that the firm will take to produce a meaningful Management Letter. Include a recent Management Letter developed in connection with local government audits.
- Provide specific assurances that the firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence, and are organizationally independent and will maintain an independent attitude and appearance.

The Proposer 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.

Provide a summary of any litigation filed against the Proposer in the past three years which is related to the services that the Proposer provides in the regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved.

If the firm has no litigation meeting the above criteria, provide an affirmative statement to that effect.

Disclose any potential conflicts of interest due to any other client's contract of property interests or include a notarized statement certifying that no member of your firm's ownership, management, or staff currently has a vested interest which might be considered a conflict of interest. Any potential conflict of interest listed by a firm will be reviewed by the City Attorney to determine if the conflict is of a substantive nature. If the conflict of interest is found to be substantive, the proposal will be rejected.

Provide proof that the firm is in compliance with the insurance requirements beginning on page 11 of this document regarding minimum coverage for Insurance including Professional Liability coverage.

Provide a financial statement, annual report, or other similar evidence of the Proposer's financial stability.

Any additional information which the Proposer considers pertinent for consideration should be included in the proposal.

NOTE:

Some items mentioned in the Proposal Submission above are also mentioned in **Exhibit B – Scope of Services** as required deliverables. This duplication is intentional and is intended to emphasize key elements to be addressed.

IN ORDER FOR A PROPOSAL TO BE DEEMED RESPONSIVE, THE FOLLOWING MUST BE SUBMITTED:

1. RFP Proposal Form - Exhibit A, pages 16-17, completed with a manual signature by an authorized company representative, and all other information furnished in the spaces provided.
2. Price Proposal Form - Exhibit C, pages 25-28, completed with a manual signature by an authorized company representative, and all other information furnished in the spaces provided.
3. Proof of Insurance as required by the proposal
4. Non-Collusive Affidavit – Exhibit G, pages 33-34.
5. Proposal Security, if required
6. Reference Sheet – Exhibit K, page 44.
7. Drug-Free Workplace Program Form – Exhibit J, page 43.
8. Information required by Section VI – Proposal Submission as detailed on pages 3-7
9. Audit Services Project Form & Certification – Exhibit F, page 32.
10. Proposer's Certification – Exhibit H, page 35-38.
11. Proposer's Qualifications Statement – Exhibit I, pages 39-42

VII. PROJECT COORDINATOR, INQUIRIES & LOBBYING RESTRICTIONS

Each proposer shall examine and review the RFP documents. Should clarification or additional information be required, a written request must be submitted to the Purchasing Division no later than seven days prior to the date for submission. Questions may be e-mailed to the Purchasing Division at purchase@margatefl.com or faxed to (954) 935-5258. At its discretion, the City may answer such inquiries by means of a written addendum. The City shall not be responsible for oral information given by any person. The issuance of a written addendum is the only official method whereby interpretation, clarification, or additional information can be given. If addenda are issued to the RFP, the City will attempt to notify all known prospective Proposers; however, it shall be the responsibility of each Proposer, prior to submitting their proposal, to contact the Purchasing Division of the City of Margate at (954) 972-6454 to determine if addenda were issued and to make such addenda a part of the proposal.

Any addenda or answers to written questions supplied by the City to participating Proposers become part of the RFP and the resulting contract. The addendum acknowledgement form shall be signed by an authorized Company representative, dated, and returned with the Proposal.

No negotiations, decisions, or actions shall be initiated or executed by the proposer as a result of any discussion with any City employee. Only those communications that are in writing from the Purchasing Division may be considered as a duly authorized expression of the City. Also, only communication from Proposers that are signed and in writing will be recognized by the City as duly authorized expressions on behalf of the Proposer.

Proposers are cautioned against relying upon any interpretation or correction given by any other method. **Proposers are not permitted to contact any members of the selection and evaluation committee. All requests for interpretation, correction or other inquiries concerning the RFP process and/or the subject of this RFP must be made in writing to:**

City of Margate Purchasing Division
Spencer Shambray, Purchasing Manager
5790 Margate Boulevard
Margate, FL 33063
Main Email: purchase@margatefl.com
Fax: (954) 935-5258
Phone: (954) 935-5346

No Lobbying, Questions and Further Information

Proposers should refer to Broward Code of Ordinance Sec. 1-19 and to the City's website at www.margatefl.com (click on "Open Government" and review the information provided regarding lobbyists). There shall be a prohibition on communications between Proposers and the City Commission, selection and evaluation committee members (including advisory members) and all City staff that are involved in the decision making process, sometimes referred to as a Cone of Silence. The prohibition of communication shall be in effect for all Proposers from the time the RFP is advertised until the time of public recommendation to the City Commission by the selection and evaluation committee. All questions regarding this RFP shall be directed to the Purchasing Manager. Violation of this section shall be grounds for disqualification.

All prospective Proposers are hereby instructed NOT to contact any member of the City of Margate Commission, City Manager, City Clerk, City Attorney or other City of Margate staff member other than the Purchasing Manager identified in this Solicitation, or their designated staff member, regarding this Solicitation package, or their submittal package, City's Intent to Award, or City's Intent to Reject (if applicable) at any time prior to the FORMAL AWARD for this project. Any such contact shall be cause for rejection of your submittal.

CLARIFICATIONS OF THE PROPOSAL

The Proposer shall examine all bid documents and shall judge all matters relating to the adequacy and accuracy of such documents. **Any inquiries, suggestions or requests concerning clarification or solicitation for additional information shall be submitted to the Purchasing Manager.** Written or oral responses, as deemed appropriate, will be provided. The City shall not be responsible for interpretations given by any other City employee or representative.

SCHEDULE OF EVENTS

The Schedule listed below is the City's intended course of action for this project. The City will follow the schedule to the extent possible; however, the City reserves the right to change both the sequence and timing if deemed necessary.

May 10, 2016	RFP Document Issued
May 25, 2016	Deadline for Written Questions
May 31, 2016	Deadline for Receipt of Proposals
June 1 – 6, 2016	Evaluation of proposals
June 7, 2016	Presentations by Short-listed Proposers (if applicable)
June 8, 2016	Final Ranking of Firms by Selection and Evaluation Committee
June 15, 2016	Commission to Provide Authorization to Negotiate with Selected Proposer
July 6, 2016	Award of Contract by Commission

The Pricing Proposal shall be completed as outlined in **Exhibit C – Price Proposal Form** attached hereto and, by reference, made a part hereof. The fee proposed shall include all charges that may be incurred in fulfilling the terms of the contract.

Proposals will be evaluated using the criteria set forth in **Exhibit D – Services Selection Criteria & Exhibit E – Presentations Evaluation Form**, attached hereto and, by reference, made a part hereof. An Auditor Selection and Evaluation Committee, comprised of City staff, will review and score the proposals. Based on the evaluations, the Committee may select the top ranked firms to participate in an interview/presentation to answer any questions the Selection and Evaluation Committee may have on the firm's proposal. Thereafter, the Committee will submit a recommendation to the City Commission and request to negotiate and execute a contract. Should agreement not be reached, the City reserves the right to cancel negotiations and begin negotiations with the next-ranked firm.

The City reserves the right to reject any or all proposals, to waive any informalities or irregularities in any proposal received, to re-advertise for proposals, to award in whole or in part to one or more Proposers, or take any other such actions that may be deemed to be in the best interest of the City, and the City shall be the sole determiner of what is in its best interest.

The City reserves the right to request additional information and/or request oral presentations from Proposers in order to make any recommendations related to this Solicitation. The City reserves the right to accept all or a portion of the proposals as submitted per the Scope of Work provided.

The City also reserves the right to split contracted services if it is in the best interest of the City. Proposers are cautioned to make no assumptions unless their proposal has been evaluated as being responsive.

ORAL PRESENTATIONS (IF NECESSARY)

After evaluating the proposals, the Committee shall develop a short list of three audit firms, which may be invited to make an oral presentation of the firm's qualifications. The City may require additional information after evaluation of the submittals, and Proposers agree to furnish such information upon the City's request.

All Proposers are advised that in the event of receipt of an adequate number of proposals, which in the opinion of the Committee require no clarification and/or supplementary information, such proposals may be evaluated without discussion or need for presentation. Hence, proposals should be initially submitted on the most complete and favorable terms which Proposers are capable of offering to the City.

The Committee may conduct discussions with any Proposer who submits an acceptable or potentially acceptable proposal. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals. The Committee reserves the right to request the Proposer to provide additional information during this process.

After the oral presentations, if necessary, the Committee shall rank the firms.

FINAL SELECTION AND AWARD OF CONTRACT

The City anticipates entering into a contract with the Proposer who submits the proposal judged by the City to be in the best interest of the City.

The City reserves the right to award the contract to the Proposer whose proposal is determined to be the most advantageous in the sole discretion of the City, taking into consideration the evaluation factors and criteria set forth in this RFP, and who agrees to provide the required services at compensation which the City determines to be fair, reasonable, and competitive. The City's decision will be final.

A contract shall not exist until approved by the appropriate levels of authority in the City and properly executed. The RFP shall be included in and made a part of the final award.

CONTRACT NEGOTIATIONS

The Committee shall provide a ranking of the top three firms and its recommendation. The Commission will select the firm whose proposal is determined to be most advantageous to the City for contract negotiation. The City Manager and City Administration shall be authorized to negotiate a written contract with the firm selected by the Commission embodying all provisions and conditions of the procurement of such services. The purpose of the contract negotiation is to specify the details of the audit engagement. The fee shall not exceed the amount initially proposed. If the City Manager and City Administration cannot negotiate a satisfactory contract, then negotiations with the top ranked firm by the Commission shall be terminated and the City Manager and City Administration shall negotiate with the second ranked firm by the Commission and so on until a satisfactory contract is negotiated.

DISCLOSURE AND OWNERSHIP OF DOCUMENTS STATEMENT

The Proposer must agree to the following regarding disclosure and ownership of documents:

- A. **Public Record.** The submitted proposal and any record, document, computerized information and program, audio or video tape, photograph, other writing, or other record of the selected Proposer(s) related, directly or indirectly, to the work identified in the proposal, or any task necessary to complete the final work product shall be deemed to be a public record, whether in the possession or control of the City or the selected Proposer(s). Said public record of the Proposer(s) is subject to the provisions of Chapter 119, Florida Statutes, and may not be destroyed without the specific written approval of the City Clerk. Upon request by the City, the selected Proposer(s) shall supply copies of said records to the City.

- B. **Reuse of Documents.** The City for any reason or purpose may reuse all documents or public records prepared by the selected proposer(s) at any time.
- C. **Ownership of Documents.** Upon payment of fees due to the selected Proposer(s), as agreed in the final Contract, all drawings, recommendations, documents, writing, schedule or otherwise, prepared by the selected Proposer(s) in the performance of the scope of work shall be the sole property of the City. The selected Proposer(s) agrees to waive all rights of copyright in said drawings, recommendations, documents, writing, schedule or other instrument produced by the selected Proposer(s) in the performance of the tasks necessary to complete the scope of work.

INSURANCE & LICENSES

The Proposer shall comply with all federal, state and local laws and regulations now in effect or hereinafter enacted during the term of the Contract that are applicable to the Proposer, its employees, agents or subcontractors, if any, with respect to the work and services described herein. The Proposer shall maintain in full force and effect during the term of the Contract, Worker's Compensation insurance covering all employees in performance of work under the Contract. The Proposer shall make this same requirement of any of its subcontractors. The Proposer shall indemnify and save the City harmless for any damage resulting to it for failure of either the Proposer or any subcontractor to take out or maintain such insurance.

The following are required types and minimum limits of insurance coverage that shall be maintained during the term of this Contract:

<u>Coverage Minimum Limits</u>	
General Liability	\$1,000,000
Professional Liability (Errors & Omissions)	\$2,000,000
Auto Liability	\$1,000,000
Worker's Compensation	Statutory

Statutory coverage for Worker's Compensation insurance means covering all employees and providing benefits as required by Florida Statute, Chapter 440, regardless of the size of the company (number of employees). The Proposer shall be responsible for employment, control and conduct of its employees and for any injury sustained by such employees in the course of their employment.

The Proposer's liability insurance policies shall be endorsed to add the City as an "additional insured". The Proposer's Workers' Compensation carrier will provide a Waiver of Subrogation to the City.

Neither the Proposer nor any subcontractor shall commence work until they have obtained all insurance required under this section and have supplied the City's Risk Manager with evidence of such coverage in the form of a Certificate of Insurance, including all required endorsements. Such certificates shall be approved by the Risk Manager.

All insurers shall be licensed to conduct business in the State of Florida. Insurers must have, at minimum, a policy holders' rating of "A", and a financial class of "VII" as reported in the latest edition of Best's Insurance Reports, unless the City grants specific approval for an exception. All policies provided should be Occurrence, not Claims Made, forms. The insurance policies must be endorsed to add the City of Margate as an Additional Insured and all required endorsements must be promptly provided.

The Proposer shall be responsible for all deductibles. All of the policies of insurance so required to be purchased and maintained shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least 30 calendar days' written notice has been given to the City by certified mail.

VIII. PUBLIC RECORDS LAW

PUBLIC RECORDS

- a. CONTRACTOR agrees to keep and maintain public records in CONTRACTOR's possession or control in connection with CONTRACTOR's performance under this Agreement. CONTRACTOR additionally agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes. CONTRACTOR shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the Agreement, and following completion of the Agreement until the records are transferred to the CITY.
- b. Upon request from the CITY custodian of public records, CONTRACTOR shall provide the CITY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by Chapter 119, Florida Statutes, or as otherwise provided by law.
- c. Unless otherwise provided by law, any and all records, including but not limited to reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of the CITY.
- d. Upon completion of this Agreement or in the event of termination by either party, any and all public records relating to the Agreement in the possession of the CONTRACTOR shall be delivered by the CONTRACTOR to the CITY MANAGER, at no cost to the CITY, within seven (7) days. All such records stored electronically by CONTRACTOR shall be delivered to the CITY in a format that is compatible with the CITY'S information technology systems. Once the public records have been delivered upon completion or termination of this Agreement, the CONTRACTOR shall destroy any and all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements.
- e. Any compensation due to CONTRACTOR shall be withheld until all records are received as provided herein.
- f. CONTRACTOR's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the CITY.

Section 119.0701(2)(a), Florida Statutes

IX. GENERAL CONDITIONS

1. **PUBLIC ENTITY CRIMES INFORMATION STATEMENT:** "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, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies 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 s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

2. **DISCRIMINATORY VENDOR LIST:** An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies 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.
3. **EXPENSES:** All expenses for making the proposal to the City are borne by the Proposer.
4. **WITHDRAWAL OF PROPOSAL:** Any proposal may be withdrawn up until the date and time set forth for the opening of proposals. Any proposal not withdrawn shall constitute an irrevocable offer for a period of 90 days or until one or more of the proposals have been duly accepted and a contract is awarded. No guarantee or representation is made herein as to the time between the proposal opening and subsequent award.
5. **LAWS AND REGULATIONS:** All applicable laws and regulations of the U.S. Government, State of Florida, Broward County, and ordinances and regulations of the City of Margate will apply to any resulting contract.
6. **FORM OF AGREEMENT:** Any contract resulting from the acceptance of a proposal shall be on forms either supplied by or approved by the City and shall contain, at a minimum, applicable provisions of the Request for Proposal. The City reserves the right to reject any contract that does not conform to the RFP and any City requirements for contracts.
7. **CONFLICT OF INTEREST:** For purposes of determining any possible conflict of interest, all Proposers must indicate if any City employee is an owner, corporate officer, or employee of their business. If such relationship(s) exist, the Proposer must file a statement with the Supervisor of Elections pursuant to Florida Statutes Section 112.13.
8. **COPYRIGHTS AND PATENT RIGHT:** Proposer warrants that there has been no violation of copyrights or patent rights in manufacturing, producing and/or selling the item(s) ordered or shipped as a result of this proposal, and the successful Proposer agrees to hold the City harmless from any and all liability, loss or expense resulting from any such violation.
9. **TAXES:** The City is exempt from any taxes imposed by the state and federal governments. Exemption certificates will be provided upon request.
10. **RETENTION OF RECORDS AND RIGHT TO ACCESS CLAUSE:** The successful Proposer shall preserve and make available all financial records, supporting documents, statistical records and any other documents pertinent to the contract for a period of five years after termination of this contract; or if an audit has been initiated and audit findings have not been resolved at the end of the five years, the records shall be retained until resolution of audit finding.
11. **NON-COLLUSIVE STATEMENT:** By submitting this proposal, the Proposer affirms that this proposal is without previous understanding, contract, or connection with any person, business, or corporation submitting a proposal for the same materials, supplies, service, or equipment, and that this proposal is in all respects fair, and without collusion or fraud (Refer to Non-Collusive Affidavit form attached as **Exhibit G – Non-Collusive Affidavit**).
12. **ASSIGNMENT:** Successful Proposer may not assign or transfer the contract in whole or part without prior written approval of the City.

- 13. TERMINATION FOR CONVENIENCE OF THE CITY OF MARGATE:** Upon 30 calendar days written notice delivered by certified mail, return receipt requested, to the successful Proposer, the City may without cause and without prejudice to any other right or remedy, terminate the contract for the City's convenience whenever the City determines that such termination is in the best interest of the City. Where the contract is terminated for the convenience of the City, the notice of termination to the successful Proposer must state that the contract is being terminated for the convenience of the City under the termination clause and the extent of the termination. Upon receipt of such notice, the successful Proposer shall promptly discontinue all work at the time and to the extent indicated on the notice of termination, terminate all outstanding subcontractors and purchase orders to the extent that they relate to the terminated portion of the contract, and refrain from placing further orders and subcontracts except as they may be necessary, and complete any continued portions of the work.
- 14. LITIGATION VENUE:** The Agreement shall have been deemed to have been executed in the State of Florida. The validity, construction, and effect of the Agreement shall be governed by the laws of the State of Florida. Any claim, objection, or dispute arising out of the Agreement shall be brought in the courts of the Seventeenth Judicial Circuit in and for Broward County, Florida.
- 15. CANCELLATION FOR UNAPPROPRIATED FUNDS:** The obligation of the City for payment to a contractor is limited to the availability of funds appropriated in the current fiscal period, and continuation of the contract into a subsequent fiscal period is subject to appropriation of funds, unless otherwise authorized by law.
- 16. GOVERNMENT RESTRICTIONS:** In the event any governmental restrictions may be imposed which would necessitate alteration of the material quality, workmanship, or performance of the items/services offered on the proposal prior to delivery/performance, it shall be the responsibility of the successful Proposer to notify the City at once, indicating in their letter the specific regulation which required an alteration. The City reserves the right to accept any such alteration, including any price adjustments occasioned hereby, or to cancel the contract at no further expense to the City.
- 17. OSHA STATEMENT:** Proposer warrants that the product supplied to the City conforms in all respects to the standards set forth in the Occupational Safety and Health Act and its amendments and to any applicable industry standards.
- 18. NOTICES/SAFETY:** The successful Proposer shall give notices and comply with applicable laws, ordinances, rules, regulations, and orders of public authorities bearing on the safety of persons and property and their protection from damage, injury, or loss.
- 19. LIABILITY FOR DAMAGES OR LOSS:** The successful Proposer shall be liable for damage or loss (other than damage or loss to property insured under the property insurance provided or required by the Contract Documents to be provided by the City) to property at the site caused in whole or in part by the successful Proposer, a contractor of the successful Proposer or anyone directly or indirectly employed by either of them, or by anyone for whose acts for which they may be liable.
- 20. WAIVER OF JURY TRIAL:** CITY AND SUCCESSFUL PROPOSER HEREBY KNOWINGLY, IRREVOCABLY, VOLUNTARILY AND INTENTIONALLY WAIVE ANY RIGHT EITHER MAY HAVE TO A TRIAL BY JURY IN RESPECT TO ANY ACTION, PROCEEDING, LAWSUIT OR COUNTERCLAIM BASED UPON THE CONTRACT, ARISING OUT OF, UNDER, OR IN CONNECTION WITH THE CONSTRUCTION OF THE WORK, OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENTS (WHETHER VERBAL OR WRITTEN) OR THE ACTIONS OR INACTIONS OF ANY PARTY.

- 21. INDEMNIFICATION:** SUCCESSFUL PROPOSER AGREES TO INDEMNIFY, DEFEND, SAVE, AND HOLD HARMLESS THE CITY, ITS OFFICERS AND EMPLOYEES, FROM OR ON ACCOUNT OF ALL DAMAGES, LOSSES, LIABILITIES AND COSTS TO THE EXTENT CAUSED BY THE NEGLIGENCE, RECKLESSNESS OR INTENTIONAL WRONGFUL MISCONDUCT OF THE SUCCESSFUL PROPOSER AND PERSONS EMPLOYED OR UTILIZED BY THE SUCCESSFUL PROPOSER IN THE PERFORMANCE OF THE CONTRACT.
- 22. NO WAIVER:** No waiver of any provision, covenant, or condition within the contract or of the breach of any provision, covenant, or condition within the contract shall be taken to constitute a waiver of any subsequent breach of such provision, covenant, or condition.
- 23. IDENTICAL TIE BIDS:** Refer to the attached Drug Free Workplace Program Form for information on how tie bids will be handled.
- 24. INDEPENDENT CONTRACTOR RELATIONSHIP:** The successful Proposer is, and shall be, in the performance of all work services and activities under the contract, an independent contractor, and not an employee, agent or servant of the City. All persons engaged in any of the work or services pursuant to the contract shall at all times, and in all places, be subject to the successful Proposer's sole discretion, supervision, and control. The successful Proposer shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the successful Proposer's relationship and the relationship of its employees to the City shall be that of an independent contractor.

EXHIBIT A
RFP PROPOSAL FORM NO. 2016-010

TO: CITY COMMISSION

1. The undersigned Proposer proposes and agrees, if this proposal is accepted, to enter into an Agreement with the City in the form included in the Contract Documents to perform the work as specified or indicated in said Contract Documents entitled:

RFP NO. 2016-010 AUDITING SERVICES FOR THE FINANCE DEPARTMENT

2. Proposer accepts all of the terms and conditions of the RFP Documents, including disposition of the Bid Security if required.

3. The RFP will remain open until a contract is awarded unless otherwise required by law. Proposer will enter into an Agreement with the City of Margate, and will furnish the insurance certificates, required endorsements, Payment Bond and Performance Bond (if required by the Contract Documents).

4. It is the Proposer's responsibility to contact the City at (954) 935-5346 prior to the RFP submission date and time to determine if any addenda have been issued on the project. Proposer has examined copies of all the Contract Documents, including the following addenda (receipt of all of which is acknowledged):

Number _____	Date _____
_____	_____
_____	_____

5. Proposer has familiarized itself with the nature and extent of the Contract Documents, work, site, locality where the work is to be performed, the legal requirements (federal, state and local laws, ordinances, rules and regulations), and the conditions affecting cost, progress or performance of the work, and has made such independent investigations as Proposer deems necessary.

6. This Proposal is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation. Proposer has not directly or indirectly induced or solicited any other Proposer to submit a false or sham Bid. Proposer has not solicited or induced any person, firm or corporation to refrain from bidding and Proposer has not sought by collusion to obtain for itself any advantage over any other Proposer or over the City.

To all the foregoing, and including all Proposal Schedule(s) and Information Required of Proposer contained in this Proposal Form, Proposer further agrees to complete the work required under the Contract Documents within the Contract Time stipulated in the Contract Documents, and to accept in full payment thereof the Contract Price based on the Total Proposal Price(s) submitted and agreed upon.

NAME OF FIRM:_____

ADDRESS: _____

NAME OF SIGNER_____

(Print or Type)

TITLE OF SIGNER_____

SIGNATURE:_____ DATE:_____

TELEPHONE NO.:_____ FACSIMILE NO. _____

EXHIBIT B
SCOPE OF SERVICES
RFP NO. 2016-010 AUDIT SERVICES

The City of Margate ("City") is requesting qualified firms and/or project teams to submit Proposals for the purpose of auditing services. The Scope of Services and required deliverables are outlined below.

COMPUTER SYSTEM

The network operates utilizing Microsoft Active Directory using Windows 7 desktop and Microsoft Office software. The primary financial system is run by an IBM iSeries system, using Sungard (formally HTE) software applications. The City implemented this system in October 1995. The primary applications include GMBA (General Ledger), Accounts Payable, Cash Receipts, Purchasing, Utility Billing, Building Permits, Work Order Facilities, Land Management, Code Compliance, and Business Licenses.

FINANCE DEPARTMENT STAFFING

Accounting Staff consists of seven full time positions including a Finance Director, Assistant Finance Director, Controller, Treasury Manager, Accounting Supervisor, Accountant, and Account Clerk II. Utility Billing (six employees), Purchasing (four employees) and Budget (one employee) are also part of the Finance Department.

The City bills about 17,000 utility accounts each month. Purchasing uses a centralized model following established procedures. Risk Management and Payroll are part of the Personnel department.

Contract is a LUMP SUM contract. All Contract Deliverables are reflected in the lump sum price. All direct and indirect costs are reflected in the Contract Price.

The City has two blended component units – Margate Community Redevelopment Agency ("MCRA") and Northwest Focal Point Senior Center. A separate audit report is required to be issued for the MCRA.

The Financial Statement preparation option includes supplying one PDF copy of the CAFR and one hard copy. The City reserves the option to prepare financial statements. In the event that the City prepares its own statements, the related fee increment will be discontinued.

BASIS OF ACCOUNTING

All government funds and governmental fund financial statements are accounted for using the modified accrual basis of accounting. The proprietary funds, agency fund, and government-wide financial statements are accounted for using the accrual basis of accounting.

The Comprehensive Annual Financial Report (CAFR) has received the Certificate of Achievement for Excellence in Financial Reporting for the last 27 years. In addition, the City plans to apply for the Distinguished Presentation award for the budget for Fiscal Year 2017.

Account structure and nomenclature is in accordance with the Uniform Accounting System manual issued by the State of Florida.

The City reports the following major governmental funds:

The *General Fund* is the main operating fund of the City. It accounts for all financial resources of the general government except those required to be accounted for in a separate fund, due to legal or other requirements. Revenue is derived primarily from property taxes, utility taxes, franchise taxes, licenses and permits, intergovernmental, and charges for services. General operating expenditures, fixed charges, and capital outlay costs that are not paid through other funds are paid from the General Fund.

The *Margate Community Redevelopment Agency Special Revenue Fund* accounts for the redevelopment of certain designated areas.

The *Margate Community Redevelopment Agency Capital Improvement Capital Projects Fund* accounts for the capital projects of the Agency and redevelopment of the designated redevelopment areas.

The *Margate Community Redevelopment Agency Loan Proceeds Capital Projects Fund* accounts for the capital projects financed by loan proceeds of the Agency for the financing and redevelopment of the designated redevelopment areas.

The City reports the following major proprietary funds:

The *Water and Wastewater Fund* accounts for the operation of the City's water and wastewater system.

Additionally, the City reports the following fund types, which are a summary of all the non-major governmental funds:

The *Special Revenue Funds* are used to account for resources legally restricted for the financing of particular activities or projects.

The *Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The *Capital Projects Fund* is used to account for and report financial resources that are committed or assigned to expenditures for capital outlay, including acquisition or construction of major capital projects.

In addition, the City maintains the following fiduciary and non-major proprietary funds:

The *Agency Fund* accounts for performance bond monies deposited by certain vendors and individuals which the City holds in an agency capacity. Agency Funds are custodial in nature and do not involve the measurement of net income. Agency Funds use the accrual basis of accounting. The City's Performance Bond Fund accounts for the receipt and disbursement of cash performance bonds required in connection with regulatory activities.

The *Stormwater Utility Fund* accounts for the operation of the City's stormwater management utility which includes collection, disposal and treatment of stormwater.

The *Internal Service General Insurance Fund* accounts for the financing of the general insurance coverage provided to other departments or agencies of the City on a cost reimbursement basis.

The number of fund types and/or funds may be increased or decreased depending upon the City's requirements. There are no immediate plans for such an increase at this time.

The City's CAFR for the Fiscal Year Ended September 30, 2015 (and earlier years) can be found on the City's website, <http://www.margatefl.com>

The City does not expect to have grant activity levels sufficient to require compliance with the Single Audit Act for the year September 30, 2016. However, subsequent years covered under this agreement are expected to require a Single Audit.

SCOPE OF SERVICES – SPECIFIC REQUIREMENTS & DELIVERABLE

AUDITING STANDARDS

The audit shall be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards (2011 Edition), the provisions of the Federal Single Audit Act Amendments of 1996, Audits of States, Local Governments, and Non-Profit Organizations, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Government Auditing Standards (as amended), and the provisions of the Florida Single Audit Act, (FS Chapter 218, Part III).

SCOPE OF EXAMINATION

The Scope of the audit services requested shall include:

FINANCIAL STATEMENTS

An audit of the general purpose financial statements for five years ending September 30, 2016, 2017, 2018, 2019, and 2020 with one additional 2-year renewal term based upon satisfactory performance and mutual agreement of both parties in accordance with provisions of Florida Statutes Chapter 218, Part III. The audit shall be a financial audit in accordance with Section 11.45, Florida Statutes, as currently enacted or as may be amended from time to time and any other applicable laws and regulations.

The City of Margate desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles accepted in the United States of America and the financial reporting requirement of the Governmental Accounting Standards Board.

The auditor is not required to audit the combining and individual fund and account group financial statements and support schedules. However, the auditor is required to provide an "in-relation to" opinion on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the statistical section of the report.

The auditor shall also be responsible for performing certain limited procedures involving required Management's Discussion and Analysis and the required supplementary information required by the Governmental Accounting Standards Board (GASB) as mandated by generally accepted auditing standards.

The auditor is not required to audit the schedule of federal and state financial assistance. However, the auditor is to provide an "in-relation to" opinion on the supplemental information as well, based on the auditing procedures applied during the audit of the financial statements.

The auditor shall provide all opinions required by the Auditor General and state, federal, and local grantors associated with the annual financial report and as necessary for grant compliance.

The auditor may be requested to perform other auditing services at the discretion of the City.

REPORTS TO BE ISSUED

A report on the fair presentation of the basic financial statements as a whole, in conformity with accounting principles generally accepted in the U.S. (Auditor's opinion).

A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.

A report on compliance with laws and regulations.

The "management letter" as required by Section 218.39(4), Florida Statutes.

Reports required by the Single Audit Act of 1996 and Uniform Guidance 2 CFR Part 200 to include:

An "in-relation to" report on the schedules of federal and state financial assistance.

An opinion on the financial statements and an "in relation to" opinion on the supplementary schedule of expenditures of federal awards.

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 Governmental Auditing Standards.

A report on compliance with requirements applicable to each major program and on internal control over compliance on schedule of expenditures of Federal Awards required by Uniform Guidance.

Independent Accountants report on an examination as required by Florida Statutes Section 218.415.

A report on compliance with requirements applicable to state grants and aid appropriations.

For any irregularities and illegal acts the auditor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware of to the Finance Director, City Manager, and City Commission as appropriate.

The schedules of federal expenditures and state financial assistance and related auditor's report, as well as the reports on internal control structure and compliance, are to be issued in conjunction with the comprehensive annual financial report.

SINGLE AUDIT ACT

The Auditor shall perform the audit in accordance with the Single Audit Act as currently enacted or as may be amended from time to time.

STATE FINANCIAL ASSISTANCE

The Auditor shall perform tests and issue appropriate reports of the City's compliance with state grant requirements pursuant to the Florida Statutes and rules of the Auditor General currently enacted or as may be amended from time to time.

AUDIT PROCEDURES

The Auditor's procedures shall include such tests of accounting records and such other auditing procedures they consider appropriate.

INTERNAL CONTROL

Review of the system of internal accounting control and present recommendations for improvements in internal control, accounting procedures, and operating efficiencies.

ADDITIONAL PROCEDURES

The City may request the Auditor to provide services in addition to the services provided under the independent audit. Additional services may be provided upon terms and conditions mutually agreed upon by the City and the Auditor. A schedule of standard hourly billing rates shall be provided in **Exhibit C - Pricing Proposal Form**.

INDEPENDENT AUDITOR'S REPORT

The Auditor shall issue all reports of its audit of the financial statements in accordance with laws, regulations, and professional standards applicable to such audits and shall address all such reports to the Mayor and members of the City Commission of the City and/or other addressees in accordance with laws, regulations, and professional standards applicable to such audits and shall contain the following:

REPORT ON FINANCIAL AND COMPLIANCE AUDIT OF FEDERAL AND/OR STATE ASSISTED PROGRAMS

The Auditor shall issue separate reports as required by the Single Audit Act or the State of Florida and any additional reports as may be required from time to time.

FINANCIAL REPORT FILED WITH THE STATE DEPARTMENT OF BANKING AND FINANCE

In accordance with "Rules of the Auditor General", the Auditor shall report whether the Financial Report is in agreement with the City's Annual Financial Audit Report for the same period and, if not, specify any significant differences.

MANAGEMENT LETTER

The Auditor shall make a study and evaluation of the City's system of internal control to the extent considered appropriate to evaluate the system as required by generally accepted auditing standards and Section 11.45(3)(a)4, Florida Statutes, and defined in Rule 10.554(1)(F), Rules of the Auditor General. If weaknesses are noted, appropriate recommendations should first be discussed with the appropriate City officials. If it is determined that a material weakness does exist, the Auditor shall include such comments and recommendations in a Management Letter.

AUDITOR ASSISTANCE

The Auditor will assist the City in complying with changes in reporting requirements to remain in conformity with generally accepted accounting principles.

PRESENTATION OF REPORT

The Auditor shall make a presentation to the City Commission at a City Commission meeting summarizing the results of the report if so requested.

CERTIFICATE OF ACHIEVEMENT

The City has received the Certificate of Achievement for Excellence in Financial Reporting for the last 27 years and has submitted the Fiscal Year 2015 CAFR for consideration. The CAFR for each of the fiscal years covered by this RFP will be submitted for consideration for the certificate. The auditor shall be required to provide technical assistance necessary to meet those requirements.

FUTURE BOND ISSUES AND/OR BANK LOANS

The Auditor will be requested to grant permission to use the Auditor's Opinion in the official statement of any future debt issues, if necessary. No additional compensation will be considered for this provision unless their use requires additional certification (e.g., "cold comfort" letter) or services on the part of the firm.

CONTINUING PROFESSIONAL EDUCATION (CPE)

The audit firm will provide the City accounting personnel with eight hours of Continuing Professional Education (CPE) relating to governmental accounting and auditing during each year of the contract. This training must meet the requirements for Continuing Education with respect to the Florida Board of Accountancy, the Government Finance Officers Association (GFOA), and the Florida Government Finance Officers Association (FGFOA).

The above training may be offered in the context of a seminar offered to the firm's staff or other firm clients. The training must be offered at no charge to the City or its employees.

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 five years after the release of the audit, 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, without charge, to any federal and/or state agency.

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.

AUDIT PLAN

This communication is required by AU-C Section 260 and is an update of the former Statement on Auditing Standards (SAS) # 114.

SCHEDULE FOR EACH FISCAL YEAR WILL BE SUBSTANTIALLY AS FOLLOWS:

During each Fiscal Year	- 8 hours of CPE Provided by Audit firm
Interim fieldwork	- August
Year-end fieldwork	- December – January
Review Financial Statement (CAFR) Final draft	- February – by second week at the latest
Presentation to Commission	- First Meeting in March
Submission to State	- By March 31
Submission of CAFR to GFOA	- By March 31

ACCOMODATIONS

The City will provide the auditor with reasonable work space, desk and chairs for the audit. The auditor will also be provided with access to photocopying facilities and the financial software system.

FINANCIAL STATEMENTS

The Auditor shall prepare draft financial statements and notes and provide these along with all adjusting entries, supporting schedules, and a draft of the management letter to the Finance Director by mid-February each year. The reports in final printable form shall be delivered within two workdays following approval to proceed by the Finance Director, unless additional time is granted due to special circumstances.

The City reserves the right to prepare the CAFR for auditor review and accordingly the related cost component would be reduced.

The City will be responsible for the final printing and distribution of the Comprehensive Annual Financial Report.

ASSISTANCE FROM THE CITY

The Auditor shall annually provide the City with a list of schedules to be prepared by the City. The preparation of confirmations will be handled by the City as directed by the Auditor.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

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

EXHIBIT C – PRICE PROPOSAL FORM
RFP NO. 2016-010 AUDIT SERVICES

MANNER OF PAYMENT

Progress payments will be made on the basis of hours of work completed during the course of the engagement and be subject to retention. Interim billings shall cover a period of not less than a calendar month. All progress billings must identify services performed, hours worked, and the dollar amount applicable to the auditing team. Payment of the final billing will be made after delivery of the final report and presentation to the City Commission.

A fixed price contract is required by the City. The total price for the engagement shall include all contractor expenses, including travel, incidentals and “other costs” per the breakdown specified below. The total all-inclusive price must contain all direct and indirect costs including all out-of-pocket expenses. Fees must be provided for all contract years one through five and extensions years one and two.

RATES BY LEVEL OF STAFF

Section 1 of the sealed cost proposal should include a schedule of professional fees and expenses that supports the total all-inclusive maximum price. These fees shall be provided in the format shown herein as the Professional Fees and Expenses, Supporting Schedule. Complete a form for each year that the proposed hourly rates used to calculate the total all-inclusive price differ from rates in contract year 1.

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 RFP 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 amendment 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 annual rates as set forth in the schedule of fees and expenses included in the sealed pricing proposal.

EXHIBIT C – PRICE PROPOSAL FORM
RFP NO. 2016-010 AUDIT SERVICES (CONTINUED)

NAME OF FIRM _____

SECTION 1
PROFESSIONAL FEES AND EXPENSES
SUPPORTING SCHEDULE

Fiscal Year:			
Staff Level	Number of Hours	Proposed Rate per Hour	Proposed Total
Audit Segment:			
Partners			
Managers			
Supervisory Staff			
Segment Subtotal			
Others (specify)			
Total Audit Segment			
Audit Segment:			
Partners			
Managers			
Supervisory Staff			
Segment Subtotal			
Others (specify)			
Total Audit Segment			
Audit Segment:			
Partners			
Managers			
Supervisory Staff			
Segment Subtotal			
Others (specify)			
Total Audit Segment			
Total Audit Scope			
Other (specify)			
Total Other			
Total Year			

 Signature

 Title

 Date

**EXHIBIT C – PRICE PROPOSAL FORM
RFP NO. 2016-010 AUDIT SERVICES (CONTINUED)**

NAME OF FIRM _____

**SECTION 2
PROFESSIONAL FEES AND EXPENSES
SUPPORTING SCHEDULE**

TOTAL PRICE FOR AUDITING SERVICES

<u>Fiscal Year</u>	<u>Engagement Total</u>
Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2016 Price	

Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2017 Price	

Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2018 Price	

Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2019 Price	

Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2020 Price	

Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2021 Price	

Financial Audit*	
Single Audit	
CAFR Preparation (discount if City prepares)	
Total All Inclusive 2022 Price	

Total All Inclusive Price Five Years Plus Two Year Extension	
Total discount if City prepares CAFR:	

* Includes separate audit and report issuance for MCRA and review of City CAFR.

Comments:

Signature

Title

Date

EXHIBIT D
RFP NO. 2016-010 AUDIT SERVICES SELECTION CRITERIA

Selection Criteria	Maximum Points	Assigned Points
1. Expertise and Experience a. The firm's past experience and performance on comparable governmental engagements. b. 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. c. The firm's past experience & performance with Single Audits & tests of compliance with laws & regulations. d. Ability to perform additional services & provide technical support throughout the engagement.		
Subtotal	40	
2. Audit Approach a. Adequacy of proposed staffing plan for various segments of the engagement, including supervision and involvement of experienced personnel. b. Adequacy of audit work plan and sampling technique. c. Adequacy of analytical and substantive procedures. d. Adequacy of study and evaluation of internal accounting and administrative controls.		
Subtotal	30	
3. Fees The proposed cost of services must contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive price is to contain all direct & indirect costs including all out-of-pocket expenses. Prices should be determined for each year of the contract and proposed price increased for the possible extension periods.		
Subtotal	30	
Total	100	

Evaluator Signature

Date

EXHIBIT D
RFP NO. 2016-010 AUDIT SERVICES SELECTION CRITERIA – Continued

THE FOLLOWING ELEMENTS ARE MANDATORY. ANY PROPOSAL THAT DOES NOT CONTAIN THE MANDATORY ELEMENTS WILL BE REJECTED.

- The audit firm is independent and licensed to practice in Florida.
- The firm has no conflict of interest with regard to any other work performed by the firm.

EXHIBIT E
RFP NO. 2016-010 AUDIT SERVICES PRESENTATION EVALUATION FORM
(IF REQUIRED)

FIRM

DATE

TIME

ATTRIBUTE	QUALITY	POSSIBLE POINTS	ACTUAL POINTS
PRESENTATION	<ul style="list-style-type: none"> • Command Presence of Briefer • Clarity of Speech • Rapport with Committee 	6	
APPROACH	<ul style="list-style-type: none"> • Philosophy of Firm • Methodology for Project • Addresses Scope Items 	6	
PROCEDURE	<ul style="list-style-type: none"> • Actual/Measureable Milestones • CPM/PERT/GANTT • Interim Deliverables/Reports 	6	
COMMITTMENT	<ul style="list-style-type: none"> • Communication Plan • Availability of Firm/Staff • Stability of Firm 	7	
		25	

EVALUATOR

EXHIBIT F
RFP NO. 2016-010 AUDIT SERVICES PROJECT FORM & CERTIFICATION

PROPOSER NAME: _____

ADDRESS: _____

TELEPHONE: _____ **FAX:** _____

TYPE OF BUSINESS (Corporation, Partnership, Other – Specify): _____

TAX ID NUMBER (EIN/SSN): _____

Certification: The undersigned hereby confirms as follows:

- A. I am a duly authorized agent of the Company/Individual submitting the proposal;
- B. I have read the Proposal in its entirety and fully understand and accept these terms unless specific variations have been expressly listed below.
- C. My Firm, _____, agrees to hold all prices, terms and conditions firm for acceptance for ninety (90) calendar days following the date and time of the bid opening.

Variations

The Proposer shall identify all variations and exceptions taken to this RFP in the space provided below unless such variation is expressly prohibited in the RFP documents. If no variations are listed here, it is understood that the Proposer fully complies with the terms and conditions. It is further understood that such variations may be cause for determining that the Proposal is non-responsive and ineligible for the award:

Section _____ **Variance** _____

Section _____ **Variance** _____

Section _____ **Variance** _____

Attach additional sheets as necessary.

By: _____

Manual Signature of Agent

Date

Typed/Printed Name of Agent

Title of Agent

Proposals without the manual signature of an authorized agent of the Proposer shall be deemed non-responsive and ineligible for award.

EXHIBIT G
NON-COLLUSIVE AFFIDAVIT
RFP NO. 2016-010

State of _____)
) ss:
County of _____)

_____ being first duly sworn, deposes and says that:

- (1) He/she is the _____ (Owner, Partner, Officer, Representative or Agent) of _____, the Bidder that has submitted the attached RFP;
- (2) He/she is fully informed respecting the preparation and contents of the attached RFP and of all pertinent circumstances respecting such RFP;
- (3) Such RFP is genuine and is not a collusive or sham RFP;
- (4) Neither the Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Bid in connection with the work for which the attached Bid has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Bidder, firm, or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit, or cost elements of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- (5) The price or prices quoted in the attached RFP are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of:

_____ _____	By: _____ _____ (Printed Name) _____ (Title)
--------------------	--

EXHIBIT G
NON-COLLUSIVE AFFIDAVIT
RFP NO. 2016-010 – PAGE 2

ACKNOWLEDGMENT

State of _____)
_____) ss:
County of _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 201____, by _____, who is personally known to me or who has produced as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

My commission expires:

EXHIBIT H
PROPOSER'S CERTIFICATION
RFP NO. 2016-010

WHEN PROPOSER IS AN INDIVIDUAL

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 201__.

By: _____
Signature of Owner

Witness

Printed Name of Individual

Witness

Business Address

City/State/Zip

Business Phone Number

State of _____)
County of _____) ss:

The foregoing instrument was acknowledged before me this _____ day of _____, 201__, by _____
(Name), _____ (Title) of _____
(Name of Company) who is personally known to me or who has
produced _____ as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

My commission expires:

EXHIBIT H
PROPOSER'S CERTIFICATION
RFP NO. 2016-010

WHEN PROPOSER IS A SOLE PROPRIETORSHIP OR OPERATES UNDER A FICTITIOUS OR TRADE NAME

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 201__.

Printed Name of Firm

By: _____
Signature of Owner

Signature of Individual

Witness

Printed Name of Individual

Witness

Business Address

City/State/Zip

Business Phone Number

State of _____)
_____) ss:
County of _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 201__, by _____
(Name), _____(Title) of _____
(Name of Company) who is personally known to me or who has
produced _____ as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

My commission expires:

EXHIBIT H
PROPOSER'S CERTIFICATION
RFP NO. 2016-010

WHEN PROPOSER IS A PARTNERSHIP

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 201__.

Printed Name of Partnership

By: _____

Signature of Owner

Signature of General or Managing Partner

Witness

Printed Name of partner

Witness

Business Address

City/State/Zip

Business Phone Number

State of Registration

State of _____)

_____) ss:

County of _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 201__, by _____
(Name), _____ (Title) of _____
(Name of Company) who is personally known to me or who has
produced _____ as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

My commission expires:

EXHIBIT H
PROPOSER'S CERTIFICATION
RFP NO. 2016-010

WHEN PROPOSER IS A CORPORATION

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 201__.

Printed Name of Corporation

Printed State of Incorporation

By: _____
Signature of President or other authorized officer

(CORPORATE SEAL)

Printed Name of President or other authorized officer

ATTEST:

Address of Corporation

By _____
Secretary

City/State/Zip

Business Phone Number

State of _____)
_____)
County of _____)

The foregoing instrument was acknowledged before me this _____ day of _____, 201__, by _____
_____(Name), _____(Title) of _____
_____(Company Name) on behalf of the corporation, who is personally
known to me or who has produced _____ as identification and who did (did not)
take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

My commission expires:

EXHIBIT I
PROPOSER'S QUALIFICATIONS STATEMENT
RFP NO. 2016-010

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter:

SUBMITTED TO: City of Margate (Purchasing Manager)

ADDRESS: 5790 Margate Boulevard
Margate, Florida 33063

CIRCLE ONE

SUBMITTED BY: _____ Corporation

NAME: _____ Partnership

ADDRESS: _____ Individual

PRINCIPAL OFFICE: _____ Other

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: _____

The address of the principal place of business is: _____

2. If Proposer is a corporation, answer the following:

a. Date of Incorporation: _____

b. State of Incorporation: _____

c. President's name: _____

d. Vice President's name: _____

e. Secretary's name: _____

f. Treasurer's name: _____

g. Name and address of Resident Agent: _____

3. If Proposer is an individual or a partnership, answer the following:
- a. Date of organization: _____
 - b. Name, address and ownership units of all partners:

 - c. State whether general or limited partnership: _____
4. If Proposer is other than an individual, corporation or partnership, describe the organization and give the name and address of principals:

5. If Proposer is operating under a fictitious name, submit evidence of compliance with the Florida Fictitious Name Statute.
6. How many years has your organization been in business under its present business name?

- a. Under what other former names has your organization operated?

7. Indicate registration, license numbers, or certificate numbers for the businesses or professions, which are the subject of this RFP. Please attach certificate of competency and/or state registration.

8. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

9. State the names, telephone numbers, and last known addresses of five owners, individuals, or representatives of owners with the most knowledge of work which you have performed, and to which you refer.

(name)	(address)	(phone)
(name)	(address)	(phone)
(name)	(address)	(phone)
(name)	(address)	(phone)
(name)	(address)	(phone)

10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).

11. State the name of the individual who will have personal supervision of the work:

THE PROPOSER ACKNOWLEDGES AND UNDERSTANDS THAT THE INFORMATION CONTAINED IN RESPONSE TO THIS QUALIFICATIONS STATEMENT SHALL BE RELIED UPON BY THE CITY IN AWARDING THE CONTRACT AND SUCH INFORMATION IS WARRANTED BY PROPOSER TO BE TRUE. THE DISCOVERY OF ANY OMISSION OR MISSTATEMENT THAT MATERIALLY AFFECTS THE PROPOSER'S QUALIFICATIONS TO PERFORM UNDER THE CONTRACT SHALL CAUSE THE CITY TO REJECT THE PROPOSAL, AND IF AFTER THE AWARD TO CANCEL AND TERMINATE THE AWARD AND/OR CONTRACT.

(Signature)

State of _____)
_____) ss:
County of _____)

The foregoing instrument was acknowledged before me this ____ day of _____, 201____, by _____, who is personally known to me or who has produced as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

NOTARY PUBLIC

My commission expires:

EXHIBIT J
DRUG-FREE WORKPLACE PROGRAM FORM

In accordance with Section 287.087, Florida Statutes, preference shall be given to businesses with Drug-free Workplace Programs. Whenever two or more bids which are equal with respect to price, quality and service are received for the procurement of commodities or contractual service, a bid received from a business that certifies that it has implemented a Drug-free Workplace Program shall be given preference in the award process. In the event that none of the tied vendors have a Drug-free Workplace program in effect, the City reserves the right to make final decisions in the City's best interest. In order to have a Drug-free Workplace Program, a business shall:

1. 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.
2. 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 violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify employees that, as a condition of working on the commodities or contractual services that are under bid, 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 of any State, for a violation occurring in the workplace no later than five days after such conviction.
5. Impose a sanction 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 convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation.

If Proposer's company has a Drug-free Workplace Program, so certify below:

AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.

SIGNATURE OF PROPOSER:_____DATE:_____

**EXHIBIT K
REFERENCE SHEET**

Please list government agencies with whom you have done business during the past five years:

Audit Firm Name	
Address	
City, State Zip	
Phone	
Email	
Agency Name	
Address	
City, State Zip	
Phone	
Contact Name, Title	
Email	
Date of Contracts	
Agency Name	
Address	
City, State Zip	
Phone	
Contact Name, Title	
Email	
Date of Contracts	
Agency Name	
Address	
City, State Zip	
Phone	
Contact Name, Title	
Email	
Date of Contracts	
Agency Name	
Address	
City, State Zip	
Phone	
Contact Name, Title	
Email	
Date of Contracts	
Agency Name	
Address	
City, State Zip	
Phone	
Contact Name, Title	
Email	
Date of Contracts	