

**REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES  
FOR  
THE TOWN OF BELLEAIR, FLORIDA**

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

\_\_\_\_\_  
**Stefan Massol  
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Town of Belleair  
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**REQUEST FOR PROPOSALS  
TOWN OF BELLEAIR  
PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

The Town of Belleair, Florida, pursuant to Chapter 11.45, Florida Statutes and the procedures of the Town of Belleair is currently accepting **Proposals for Professional Auditing Services**. The successful proposer is required to be an independent certified public accountant licensed to practice in the State of Florida. The successful respondent will enter into a five-year service contract with the option for additional one-year renewals.

Certified public accountants who are interested in providing this service may obtain a Request for Proposal at townofbelleair.com/bids. Proposals must be received by the Town of Belleair in a sealed envelope that is clearly marked with: **Name of Firm, "Proposal for Audit Services", and the sealed proposal opening date and time** at which time they will be opened and read aloud. Unless otherwise provided by written addendum, proposals will be opened at 901 Ponce de Leon Blvd on November 5, 2018 at 2:00 PM EST.

The Town reserves the right to reject any and all proposals, in whole or in part, to waive minor defects in the process and to accept the proposal deemed by the Town to be in the Town's best interest. A summary of the event timeline for this solicitation is provided below.

Stefan Massol  
Director of Support Services

**Summary of Event Timeline**

<b>Event</b>	<b>Date</b>
Deadline for written questions	10/25/2018 end of day
Anticipated Addendum (questions answered)	10/30/2018 end of day
Opening of Proposals	11/05/2018 (2:00 PM EST)
Review of Proposals by Audit Committee	11/08/2018(2:00 PM EST)
Interviews and Selection	11/19/2018 (2:00 PM EST)

- Commented [s1]:** Recommend at least 10 days after solicitation is published
- Commented [s2]:** Recommend at least 3 business days after questions deadline
- Commented [s3]:** Recommend at least 5 days after anticipated addendum
- Commented [s4]:** Election on 11/06, commission meeting 11/07
- Commented [s5]:** Before final commission meeting in November on 11/20

**TOWN OF BELLEAIR  
RFP FOR  
PROFESSIONAL SERVICES - AUDITING**

**I. PURPOSE:** The purpose of this Request for Proposal (RFP) is to provide the Town a way to determine the best qualified certified public accountant(s), firm or corporation which, in the Town's opinion, is best suited to undertake auditing and accounting services required by the Town of Belleair. Factors such as capability, experience and the ability to work within established time and budget constraints will be used in selection process.

Currently the Town is requesting proposals from qualified individuals, firms and corporations capable of providing full-certified public accounting services related to the financial operations of the Town of Belleair. The Town of Belleair (TOWN) desires the auditor express an opinion on the fairness with which its financial statements present financial position, results of operations and cash flows in conformity with generally accepted accounting principles, and an audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States and the State of Florida. The Town of Belleair desires to receive the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association of the United States and Canada (GFOA).

**II. SCOPE OF WORK:** The successful proposer shall, among other tasks:

1. Perform in accordance with generally accepted auditing standards and the standards for financial and compliance audits as required by Chapter 10.550 of the Rules of the State of Florida Auditor General applicable to local governmental entity audits.
2. The audit shall be a financial audit as defined in Chapter 11.45 1(b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards.
3. Provide the Town an Auditor Client Request list no later than October 21<sup>st</sup> of the year detailing any and all documents that the town must prepare for the auditors. The Auditor Client Request list should include a date by which each item must be provided to the firm for their review, as well as the format in which it is to be provided (hard copy or electronic). Review by the firm for any submittal by the town must be completed no later than two weeks following its submission to the firm by the Town. Any questions or revisions requested of the town related to any submittals must be described by the firm in detail. Any delays by the Town in submission of the information requested will incrementally extend the completion deadline for auditor review of that information.
4. Review the financial statements produced by town staff and complete the Comprehensive Annual Financial Report (CAFR) and submit it to the Town no later than March 15<sup>th</sup> of each year. This task may include providing clerical assistance, such as typing, formatting, printing, and binding financial statements. It is specifically understood that time is of the essence of any proposal. The item must be provided electronically in a standard file format of the town's choosing.
5. The audit report shall contain the opinion of the auditor of the financial statements and a report on compliance with applicable legal provisions and bond covenants.

6. Upon delivery of the CAFR, the auditor shall provide the Town financial staff with a copy of all adjusting entries, and reclassifying entries.
7. The auditor shall submit, no later than seven days after delivery of the CAFR, a written draft report of any weaknesses found in internal controls.
8. The auditor shall submit, no later than seven days after delivery of the CAFR, a draft management letter which shall identify management weaknesses observed, assess their effect on financial management, and propose steps to eliminate them.
9. The auditor shall assist the Town in meeting the requirements of the GFOA Certificate program and advise on pertinent changes in requirements such as statements by the Government Accounting Standards Board, requirements of the State of Florida, and U.S. federal regulations.
10. The auditor shall provide 30 copies of the Comprehensive Annual Financial Report, printed and spiral bound within 14 days of report completion.
11. The partner in charge of the audit and/or the audit manager shall be available to attend up to two public meetings for discussion of the audit report.
12. The auditor shall, without charge, make available their work papers to any Federal Agency upon request and in accordance with Federal and State Laws and Regulations.
13. The auditor shall assist the Town with other related professional auditing and accounting services as required, including but not limited to, bond issuance, financing, auditing of Town contracts and franchises.
14. The auditor shall assist the Town with routine consultations as requested by the Town.
15. The fees quoted in each applicant's proposal and included in the contract will be the maximum paid for standard audit services, unless both parties complete an amendment to the contract. If material problems arise which were not reasonably anticipated during the firm's proposal response, a contract amendment will be negotiated based on the fee schedule accompanying the proposal. No additional work should be performed by the CPA, nor will it be paid for by the Town without a written amendment to this contract.
16. Upon request, the firm will provide a copy of the work papers pertaining to any questioned costs identified in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.

*NOTE: SERVICES CONTAINED WITHIN THE SCOPE OF WORK WILL BE PROVIDED PURSUANT TO A CONTRACT BEING ISSUED TO THE SUCCESSFUL PROPOSER.*

**III. PROPOSAL REQUIREMENTS:** Proposals must be submitted, with an original, eight (8) copies and a digital version (in .pdf format) on a USB flash drive in a sealed envelope clearly marked with: **the name of the firm, "Proposal for Audit Services", and the sealed proposal opening date and time.** Proposals not including the outlined information may be deemed non-responsive and excluded from consideration.

1. **Title Page:** Name of individual/firm/corporation, address and telephone number, the name of the contact person and the date of the proposal.
2. **Table of Contents**
3. **Transmittal Letter:** A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the proposer believes itself to be the best qualified to perform the work and a statement that the proposal is a firm and irrevocable offer for ninety (90) days. The signer must have the authority to bind the proposer to the submitted proposal.
4. **Profile of the Proposer**
  - i. Proposer must have adequate organization, facilities, equipment, and personnel to ensure prompt and efficient services to the Town. The Town reserves the right before recommending any award to inspect the facilities, organization, and financial condition or to take any other action necessary to determine the ability to perform in accordance with specifications, terms, and conditions.
  - ii. Proposer firm must hold and maintain an active CPA license and be duly authorized to practice in the State of Florida.
  - iii. Proposer firm and/or its designated staff must have a minimum of ten (10) years experience performing audits of local government entities.
  - iv. Proposer is asked to indicate those client entities who have been awarded the Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Association of the United States and Canada (GFOA). Provide the years for which your firm rendered external audit services for each client entity.
  - v. The Town of Belleair also requests that proposers indicate their experience with clients that have their own Water Fund, Solid Waste Fund, and Police Pension Fund.
  - vi. Proposer must complete and submit the Proposal Form for Professional Auditing Services.
  - vii. The proposer may submit any other information the proposer believes relevant to the selection of auditing services.

**IV. PREPARATION:** The proposer, if selected for inclusion on a short list, may be required to make a brief (5 to 10-minute) oral presentation to the Belleair Town Commission in open session. The proposer should be prepared to discuss, at a minimum, the following issues during the presentation/interview:

1. The firm's qualifications, including the qualifications/abilities of professional, in-house personnel; (Primary contact person should be identified as part of this requirement.)
2. Approach/methods to be employed;
3. The firm's ability to furnish services within required or necessary time constraints and/or budget constraints;
4. A demonstrated understanding of municipal requirements as they related to the financial and management operations of a local government; and
5. Related issues as may be posed by Commission or the Town Manager.

**NOTE:** Proposers selected to make presentations will be notified in writing in advance of the presentation date. At the end of the presentation (interview) process, the Audit Committee shall make recommendation to Town Commission who will rank, in order of preference, the top three (3) firms.

**V. SUBMITTAL REQUIREMENTS:** Proposals shall be submitted as follows:

- A. The proposal form contained on page 7 of this RFP shall precede the required information presented in the order in which it is outlined **Section III. Proposal Requirements**. Any additional information submitted in support of the proposal shall follow the required information.
- B. Each proposal shall contain evidence of proper licensing to perform required services in the State, County and Town.
- C. Each proposal shall contain a completed Public Entity Crime Form (Attachment #2) pursuant to Florida Statutes, Sections 287.132-133, providing that no public entity shall accept any bid from or award any contract to, or transact any business in excess of the threshold amount for Category Two for a period of thirty-six months from the date placed on the convicted vendor list.
- D. Each proposal is subject to the provisions of Florida Statutes, Chapter 112, providing that all proposers must disclose with the RFP submittal the name of any officer, director or agent who is also a public officer or an employee of the Town of Belleair. Further, all proposers must disclose the name of any Town officer or employee who owns, directly or indirectly, an interest of five percent or more in the proposing firm.
- E. Firms submitting proposals as a joint venture shall submit to the Town, as part of proposals, a copy of any joint venture agreement.
- F. Preference may be given by the Town of Belleair to firms demonstrating a drug-free workplace program whenever two or more proposals, which are equal in respect to quality and service, are received and rated by the Town. Proposers intending to demonstrate a drug-free workplace program shall provide an Attachment #3 certification form with the RFP submittal.
- G. An original, eight (8) copies and an electronic copy contained on a USB flash drive of the proposal shall be submitted in a sealed envelope clearly marked "**PROPOSAL FOR AUDIT SERVICES.**"
- H. Sealed proposals must be received by the Town of Belleair no later than **2:00 p.m. E.S.T., November 9, 2018 at which time they will be opened and read out loud**, at the following address:

**MAILING AND HAND-DELIVERED ADDRESS**

ATTN: Procurement Officer  
Town of Belleair  
901 Ponce de Leon Blvd  
Belleair, FL 33756

- I. Questions regarding the RFP must be in writing and be directed to the following Town contact:

Mr. Stefan Massol  
Director of Support Services.

Questions are to be submitted to [bids@townofbelleair.net](mailto:bids@townofbelleair.net). All questions received at least eleven (11) calendar days prior to the proposal opening date will be answered in an addendum. This addendum is anticipated to be posted no later than five (5) calendar days prior to the proposal opening date.

- J. Only those proposals fulfilling all the requirements outlined on this solicitation will be considered.
- K. The Audit Committee will evaluate each proposal submitted based on all submittals received and recommend the best proposal to the Town Commission for award of contract. Factors to be considered include the auditing experience of the firm, expertise of the firm's personnel in performing audits for similar entities, and the overall cost proposed. Cost shall not be the sole or predominant factor used to evaluate proposals. The Committee may ask questions of a clarifying nature, if necessary. At the time of selection the Committee will rank responsive proposals received and provide a recommendation to the Town Commission for award.
- L. The proposal, as submitted, will be considered the final submission. The proposal shall remain binding ninety (90) calendar days.
- M. The Town reserves the right to reject any and all proposals, to waive minor defects in the process and to accept the proposal deemed by the Town to be in the Town's best interest. All issues addressed in the Request for Proposals will be given consideration in determining the successful proposer.

**The Town may make a determination that it is in the Town's best interest to conduct additional discussions or changes in the requirements and request another submission of best and final offers from those proposers deemed qualified for any short list.**

- N. Where proposers are required to enter onto Town of Belleair property to deliver materials or perform work or services, as a result of RFP award, the successful proposer shall assume full duty, obligation and expense of obtaining all necessary licenses, permits, inspections and insurance, as required.

## **VI. GENERAL TERMS**

- A. The successful respondent will enter into a five-year service contract with the option for additional one-year renewals. This Request for Proposals shall be included and

incorporated in the final contract. When applicable, a contract may be renewed contingent upon cost factors, mutual agreement, satisfactory performance evaluations, availability of funds and the approval of the Town Commission of Belleair. The Town of Belleair performance and obligation to pay for the purchase of services of a period in excess of one (1) fiscal year under any contractual relationship is contingent upon an annual budget appropriation approved by the Belleair Town Commission.

- B. The Town of Belleair retains the right to terminate the agreement without cause by providing notice of its intention no later than thirty (30) days prior to the end of a given fiscal year. Such notice of termination would cancel the agreement for audit of the upcoming fiscal year and beyond, however the fiscal year currently in effect at the time notice is rendered would still be audited by the existing firm pursuant to the terms established.
- C. If the contracted firm fails to provide deliverables under the terms of the agreement the Town shall only be required to compensate for work deliverables completed prior to the time of service interruption and the contract may be cancelled immediately. If a firm is not capable of completing the audit of a particular year, all working papers and work in progress will be provided to the town and, upon request, a substitute audit firm.
- D. During the audit all working papers prepared by the auditor shall remain under the ownership of the auditor. There shall be a five (5) year retention schedule following the close of the fiscal year under examination, during which time all working papers shall be made available, upon request, to employed personnel of the Town of Belleair, Federal cognizant agency, State coordinating agency, quality control reviewers, other governments providing assistance to the audited government, and successor auditors.
- E. The Town will only be obligated to pay for such services as it has authorized for the firm to render pursuant to a signed cost proposal. The Lump Sum contract amount calculated for a given year shall not be exceeded without prior authorization.
- F. Pursuant to F.S. 287.012 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. Do not submit a proposal if your firm is disqualified based on this requirement.



**TOWN OF BELLEAIR  
PROPOSAL FORM  
PROFESSIONAL AUDITING SERVICES**

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Town & State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_ Email: \_\_\_\_\_

Date of Proposal: \_\_\_\_\_

**FIRM FIXED FEES PROPOSALS:**

**I. Fiscal Year ending 2019 thru 2023 Audit Services:** \$ \_\_\_\_\_ Lump Sum per year

**II. State or Federal Financial Assistance Audit:** \$ \_\_\_\_\_ Lump Sum (each)

**III. Identify Cost of Other Services, if any:** \$ \_\_\_\_\_ / hr.

\_\_\_\_\_ \$ \_\_\_\_\_ / \_\_\_\_ (attach  
additional pages if needed)

**IV.** In consideration of subsequent year(s) renewals for audit services, the firm will offer extension of the above firm fixed fees for up to \_\_\_\_\_ additional years.

**V.** For each additional renewal year beyond the fixed fee period listed in section IV, contract costs are to be calculated at a \_\_\_\_\_% increase from the preceding year.

In accordance with your request for proposals, instructions and specifications, attached hereto, and subject to all conditions thereof, I (We), the undersigned, hereby agree is this proposal is accepted, to contract with the Town of Belleair, Florida to furnish any service requested herein and deliver the same to the Town of Belleair at the specified location.

The undersigned further declares that he/she has carefully examined the specifications and is thoroughly familiar with them and their provision(s). He/She further declares that no other person than the proposer herein named has any interest in this proposal or in the contract to be executed, and that it is made without connection with any other person(s) making a proposal for the same services, and it is in all respects fair and without collusion and fraud.

Name & Title of Authorized Representative: \_\_\_\_\_  
(Printed)

\_\_\_\_\_  
(Signature)

**ATTACHMENT #2**  
**PUBLIC ENTITY CRIME FORM**  
**REQUEST FOR PROPOSALS**  
**TOWN OF BELLEAIR AUDIT SERVICES**

SWORN STATEMENT UNDER SECTION 287.133 (3) (A)  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER  
AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract \_\_\_\_\_

2. This sworn statement is submitted \_\_\_\_\_ whose  
business address is \_\_\_\_\_

and (if applicable) Federal Employer Identification Number (FEIN) is \_\_\_\_\_ (If the entity has no  
FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_

3. My name is \_\_\_\_\_ and my relationship to the entity named  
above is \_\_\_\_\_

4. I understand that a "public entity crime" as defined in Paragraph 287.133(a)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(a)(b), Florida Statutes, means finding of guilt or a conviction of a public entity crime with or without an adjudication of guilt, in any federal or state trial court of records relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime; or

2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

Town of Belleair, Florida

RFP, TOWN OF BELLEAIR AUDIT SERVICES  
Attachment #2, Public Entity Crimes Statement

7. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of the state or of the United States with the legal power to enter into a binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. (please attach a copy of the final order)

The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted vendor list. (please attach a copy of the final order)

The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by, or pending with, the Department of General Services.)

\_\_\_\_\_  
(Signature)

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

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, the undersigned authority, who, after first being sworn by me, affixed his/her signature at the space provided above on this \_\_\_\_\_ day of \_\_\_\_\_, 2018, and is personally known to me, or has provided \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public

My Commission expires:

**ATTACHMENT #3**  
**DRUG FREE WORKPLACE CERTIFICATION**  
**REQUEST FOR PROPOSALS**  
**TOWN OF BELLEAIR AUDIT SERVICES**

**DRUG-FREE WORKPLACE CERTIFICATION**

The below signed Bidder certifies that it has implemented a drug-free workplace program. 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 the 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 occurring in the workplace no later than five (5) working days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in 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 of this section.

As the person authorized to sign this statement, I certify that this firm complies fully with the above drug-free workplace requirements.

COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

NAME (TYPED OR PRINTED): \_\_\_\_\_

TITLE: \_\_\_\_\_