

Town of Canandaigua
Request for Proposals for
Independent Audit Services

The Town of Canandaigua is soliciting proposals from independent Certified Public Accountants licensed to practice in the State of New York, to provide independent audit services for annual fiscal period(s), that is, beginning with the fiscal year ending December 31, 2022. The Town of Canandaigua may consider multi-year proposals from respondents.

It is the intent of the Town to purchase professional auditing services through a process of:

1. an evaluation and comparison of past performance, appropriate references, prior experience in other municipalities and counties, and expertise related to the Town's specifications;
2. audit approach details, as to extent of analytical procedures, statistical sampling, compliance testing, etc.;
3. the identification of available professional services that may or may not have been used by the Town previously;
4. cost of the service or price; and
5. any consideration or other evaluation item the Town deems as important.

Specifications pertaining to the scope of the Town's audit are listed below, as well as the criteria that will be used in evaluating the qualifications of firms submitting proposals.

This is an annual regulatory audit which must be in accordance with generally accepted auditing standards.

Description of the Town and Records to be Audited

The Town of Canandaigua is a first-class Town and operates under the Town Board form of government with the Town Supervisor serving as the Chief Fiscal Officer and the Town Manager serving as the Chief Administrative Officer and Budget Officer. The Town employs a full-time Finance Clerk, a part-time Finance Clerk, and has a Finance Committee chaired by a Town Board Member. The Town's population is approximately 11,109 and the Town's total budget is approximately twelve million dollars.

Respondents should be prepared to complete:

- Annual regulatory audit for the Town of Canandaigua
- Annual review of Town Court (2 Town Justices)
- Annual review of Town Clerk's Office
- Federal Compliance Examination Engagement (as needed)

The current accounting system is Tyler Technologies Incode 10. The annual audit shall encompass all funds of the Town of Canandaigua, New York, controlled by the accounting system.

Payroll is processed through both internal staff and a professional firm on an every other week basis for approximately 120 employees: forty full-time, fifty part-time (incl. elected officials and boards) and thirty seasonal. The Town Clerk and the Town Manager's office receive the majority of the revenue directly. Other collection points include the Parks Department and the Town Court system.

Assistance Available to Auditor

Our finance team including the Finance Committee Chair (a Town Board member), Town Manager, Town Clerk, and Finance Clerks will provide assistance as needed to the auditor. The Town Manager will be the auditor's principal contact and will coordinate the assistance to be provided by the Town to the auditor. The Town will provide adequate work area for the auditing staff. Remote meeting participation is available through use of zoom and other technologies.

The Selection Process

The Town Board will have final approval and award the contract. The Finance Committee will evaluate the proposals and make a recommendation to the Town Board. This recommendation will be based on the following criteria:

Information to be Submitted with Proposals

I. Qualifications of the Firm

At a minimum, the statement of qualifications should address the following subjects and questions.

Personnel

Size of the firm. Size of the local office to be involved in the audit, specifically what are the components of the office; i.e. how many professionals are consultants, auditors, and tax personnel, and how many of each are partners, managers, seniors and staff?

Experience

The extent of experience of your local office personnel in auditing governmental entities and performing "single audits." Key personnel for the engagement should be identified and backgrounds and qualifications of personnel included. Be specific in your identification of clients served and services provided.

Quality Control

Briefly describe your firm's quality control policies and procedures.

Audit Approach

Clearly describe your firm's work plan to conducting the examination.

II. Scope of Services:

- ◆ Annual financial statements and audit including preparation of notes to the financial statements and supplemental information, and expression of an opinion of the Town's basic financial statements.
- ◆ Single audit and grant compliance audit as required. Report on the audit of Federal Financial Assistance Programs compliance as required by the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996.
- ◆ Annual report of comments and recommendations to management. The auditor should observe the adequacy of internal controls and efficiency. A separate letter disclosing recommendations to improve the effectiveness of operations shall be provided to the Town Board.
- ◆ Provision of necessary consultation and advice throughout the year.
- ◆ Include any other service the firm feels necessary to comply with Federal, State, or accounting standards.

III. Timing

A time schedule should be included indicating key dates affecting the audit. The audit should be scheduled to begin approximately April 1, 2023 in order to provide staff and our accounting firm adequate time to close the 2022 books and prepare the AUD. Certain preliminary fieldwork may be conducted prior to that time at no additional cost to the Town outside the proposed cost. Auditors will hold entrance conferences, make progress reports, and exit conferences with key personnel. The final audit reports, financial statements and management letter must be completed and submitted to the Town Manager's office by June 1, 2023. Auditors shall furnish eight (8) copies of the report.

IV. Fees

The fee shall include audit work, preparation of the finance statement and annual report, all typing, printing, and binding and all related meetings with Town officials needed to prepare and submit the reports. Single Audit and consultation fees should be stated separately. The fee and payment terms shall be firm and binding offers.

V. Required Forms

Proposals shall include the attached completed forms:

- Independent Contractor Supplemental Terms and Conditions
- Non-Collusive Bidding Certification

Additional Information

Contact Doug Finch, Town Manager, at (585) 394-1120 ext. 2234 or by email dfinch@townofcanandaigua.org for answers to any questions regarding this RFP.

Presentation of Proposals

Sealed proposals marked '**Audit Proposal**' should be received by the Town Clerk **on or before October 28, 2022, at 4:00 PM** at the following address:

Jean Chrisman, Town Clerk
Town of Canandaigua
5440 Route 5 & 20 West
Canandaigua, NY 14424

The Town of Canandaigua reserves the right to reject any and all proposals submitted and to request additional information. Furthermore, the professional accounting service selected will be from the firm which, in the opinion of the Town, is the best value. In the event that no best value election is made, the selection will be awarded to the lowest responsible bidder.

Town of Canandaigua

5440 Routes 5 & 20 West
Canandaigua, NY 14424
(585) 394-1120 ~ townofcanandaigua.org
Established 1791

INDEPENDENT CONTRACTOR SUPPLEMENTAL TERMS AND CONDITIONS

These Supplemental Terms and Conditions (“Terms and Conditions”) are required to be incorporated into any agreement between the Town of Canandaigua (“Town”) and any Independent Contractor (“IC”) providing services and/or work to the Town (collectively, “Services”). The Terms and Conditions herein shall supersede any other inconsistent terms between the Town and the IC.

1. Payment Terms

- A. Any and all requests for payments for Services shall be submitted to the Town Clerk in writing and shall be certified as true and correct. Payment is subject to approval by the Town at its next regular Town Board meeting and no late charges, penalties, and/or interest may be assessed by the IC against the Town until the Town has approved payment to the IC.
- B. The maximum liability of the Town shall in no case exceed the maximum amount appropriated by the Town for the Services.

2. Ownership of Work Product

All work product, including records in any medium, compiled and/or prepared by the IC in the delivery of Services to the Town (collectively, “Work Product”), shall become and remain the property of the Town. IC shall not, by virtue of the Services to the Town have or obtain any right, title or interest in or to such Work Product, and shall have no right to disclose, use, and/or exploit such Work Product, except that IC may maintain a copy of the Work Product for purposes of maintaining its business records.

3. Assignment and/or Subcontract

IC is prohibited from assigning any and/or all of its rights under any agreement with the Town without the prior express written consent of the Town. IC is prohibited from subcontracting any part of the Services without the prior written consent of the Town. In the event that the Town consents to an assignment and/or subcontract, all Services received by the Town shall be deemed performed by the IC and IC shall remain primarily responsible for the Services provided to the Town.

4. Absence of Conflicts of Interest

IC agrees that I has no interest and will not acquire any interest, direct or indirect, that would conflict in any manner or degree with the Services provided to the Town.

5. Status as Independent Contractor

IC expressly understands and agrees that it is and shall in all respects be considered an independent contractor, and IC, its employees, partners, associates, subcontractors, sub-consultants, and any others employed by it, are not and shall not hold themselves out nor claim to be an officer or employee of the Town, nor make claim to any rights accruing thereto, including but not limited to Workers Compensation, Unemployment Benefits, Social Security or retirement plan membership or credit. IC shall comply, at its own expense, with the requirements of all federal, state, and local laws, rules and regulations applicable to it as an employer of labor or otherwise. IC shall further comply with all rules, regulations and licensing requirements pertaining to its professional status, if any, and that of its employees, partners, associates, and subcontractors.

6. Non-Discrimination

IC represents that in the hiring of employees for the Services, neither IC, nor any contractor, subcontractor, nor any person acting on behalf of IC, shall be reason of race, creed, color, sex, age, physical disability or national origin discriminate against any citizen of the State of New York who is qualified and available to perform the Services. IC further represents that neither IC, nor any contractor, subcontractor, nor any person on its behalf shall, in any manner, discriminate against or intimidate any employee hired for the Services on account of race, creed, color, sex, age, physical disability or national origin.

7. Indemnification / Hold Harmless

IC agrees to the fullest extent of the law, that except for the amount, if any, of damage contributed to, caused by or resulting from the negligence of the Town, IC shall indemnify and hold harmless the Town, its officers, employees and agents from and against any and all liability, damage, claims, demands, costs, judgments fees, attorneys' fees or loss arising directly or indirectly out of the negligent acts or omissions hereunder by IC or third parties under the direction or control of the IC. IC further agrees to provide defense for and defend, at is sole expense, any and all claims, demands or causes of action directly or indirectly arising out of the acts or omissions of the IC and to bear all other costs and expenses related thereto.

8. Notices

All notices of any nature shall be in writing and sent by registered or certified mail postage pre-paid to each party as follows:

Town of Canandaigua:

Independent Contractor:

Canandaigua Town Clerk
Canandaigua Town Hall
5440 Routes 5 & 20 West
Canandaigua NY 14424

9. Termination

The Town reserves the absolute right to terminate the Services upon thirty (30) days written notice to the IC.

10. Insurance

The IC shall deliver a certificate of general liability insurance, errors and omissions insurance, or professional liability insurance, as the case may be, (“Liability Insurance”), with a limit amount no less than \$1,000,000.00 per occurrence, and naming the Town as the Certificate Holder. IC agrees to maintain the Liability Insurance in full force and effect until the completion of the Services.

_____ Liability Insurance requirement waived (Consent from the Town’s insurance carrier must be obtained prior to granting a waiver absent an emergency).

_____ Modification of limit amount to \$_____ (Consent from the Town’s insurance carrier must be obtained prior to a modification absent an emergency).

IC shall also deliver to the Town proof that IC maintains Worker’s Compensation Coverage.

Dated: _____

Independent Contractor Authorized Agent:

Name: _____

Title: _____

Town of Canandaigua

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NON-COLLUSIVE BIDDING CERTIFICATION

By submission of this bid each bidder and each person on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

- 1) The prices in this bid have been arrived at independently without collusion, Consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;
- 2) Unless otherwise required by law, the prices which have been quoted in this Bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor, and
- 3) No attempt has been made or will be made by the bidder to induce any other Person, partnership or corporation to submit or not to submit a bid for the Purpose of restricting competition.

BIDDER NAME: _____

STREET ADDRESS: _____

CITY, STATE, ZIP: _____

PHONE AND EMAIL: _____

REPRESENTATIVE'S NAME: _____

REPRESENTATIVE'S TITLE: _____

SIGNATURE: _____ DATE: _____