



TOWN OF PEMBROKE PARK

3150 S.W. 52ND AVENUE • PEMBROKE PARK, FLORIDA 33023 • BROWARD (954) 966-4600 • FAX (954) 966-5186

Important Notice

The Proposer's Response to Request for Proposal and the Request for Proposal – Audit Services

Please find included copies of the Proposer's Response to the Town of Pembroke Park's Request for Proposal - Independent Auditing Services and the Town of Pembroke Park's – Request for Proposal for Audit Services. The Proposer's Response to the Town's RFP must be completed and returned to the Town of Pembroke Park with your proposal. Failure to complete and return the Proposer's Response to the Town's RFP with your proposal will deem the bid non-responsive.

Thank you for your anticipated cooperation in this matter. If you have any questions or concerns, please feel free to contact grodriguez@townofpembrokepark.com.

TOWN OF PEMBROKE PARK

Request for Proposal-

Audit Services



Last day to submit written questions will be **Friday August 12, 2016 by 4:00 pm.**

All questions are to be submitted via e-mail to:

grodriguez@townofpembrokepark.com

Proposals must be submitted in seven (7) complete sets in a sealed envelope and one (1) electronic true and exact copy on a CD plainly identified as “RFP TPP Audit Services”.

Proposals are due: **Monday, August 15, 2016 by no later than 3:00 pm.**

TOWN OF PEMBROKE PARK**REQUEST FOR PROPOSAL - AUDIT SERVICES**

The Town of Pembroke Park, Florida, is soliciting proposals from qualified independent Certified Public Accountants and/or firms licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the Town of Pembroke Park. The audit services shall be conducted for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements. The term of engagement for the fiscal years beginning October 1, 2015 and ending with September 30, 2018 with the expectation that additional contracts will be awarded for two (2) one year periods subject to the mutual consent of the Town Commission and the proposer.

A. General Information:

The Town of Pembroke Park operates under a Town Commission/Town Manager form of municipal government. The Town employs approximately 34 employees and administers a general fund budget of approximately 10 million. A copy of the Town's Annual Financial Report for the year ended September 30, 2015 is available upon request.

B. Fund Structure:

The Town of Pembroke Park uses the following fund types and account groups in its financial reporting:

1. General Fund
2. Enterprise Funds (2)
3. Account Groups (2)
4. Pension Trust Fund

C. Performance Requirements:

1. The audit shall be performed in compliance within the requirements of:
 - a. Chapter 79-589 and any other applicable Florida Statutes.
 - b. Regulations of the State of Florida Department of Banking and Finance.
 - c. Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits) and Chapter 10-600 (Audits of State grants and aids appropriations under Section 216.349 Florida Statutes).
 - d. Audits of State and Local Government Units, issued by the American Institute of

- Certified Public Accountants.
- e. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget.
 - f. United States Single Audit Act of 1984.
 - g. United States Single Audit Act Amendments of 1996
 - h. State of Florida Single Audit Act.
 - i. Statements on Auditing Standards (GAAS)
 - j. Government Auditing Standards, issued by the Comptroller General of the United States
 - k. Generally Accepted Governmental Accounting Standards.
 - l. Any other applicable Federal, State, Local regulations or professional guidance not specifically listed above as well as any additional requirements, which may be adopted by these organizations in the future.
2. The Town expects the auditor to express an opinion on the fair presentation of its general-purpose financial statements, the combining and individual fund statements in conformity with applicable generally accepted accounting principles.
 3. The audit shall be an annual audit as defined in section 11.45 (1) (b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above. The contract shall cover a three-year period beginning October 1, 2015 and ending with September 30, 2018, with the expectation that additional contracts will be awarded for two (2) one-year periods subject to the mutual consent of the Town Commission and the proposer.
 4. A Single Audit in accordance with the Federal and State Single Audit Acts and related professional guidance shall be conducted as required. The auditor shall provide the Town with any required letters and schedules related to this audit. In addition, the data collection form related to grants is to be completed by the auditor.
 5. The audit shall also include the preparation and review of the financial report provided to the Department of Banking and Finance to assure consistency with the financial report.
 6. A final and complete opinion letter on the financial statements taken as a whole, as well as any additional letters required by the United States or State of Florida Single Audit Act, shall be delivered to the Town of Pembroke Park no later than March 1st following the end of the fiscal year under audit. These letters shall be included in the Annual Financial Report.
 7. The auditor shall submit no later than March 1st following the end of the fiscal year under audit a full and complete management letter, which shall identify any management weaknesses observed, assess their effect on financial management and propose steps to correct or eliminate those weaknesses. It is the Town's intent that all fieldwork related to

the audit shall be completed by February 1st following the end of the fiscal year under audit.

8. The partner in charge of the audit and the audit manager, or other CPA assigned to the audit, shall agree to communicate with the Town Manager, their designee or Town Commission, as deemed necessary. Prior to submission of the completed report, the partner in charge of the audit, and/or the audit manager, will be required to review a draft of the proposed report and management letter with the Town Manager and Finance Director.
9. The auditor will prepare and deliver the following reports:
 - a. Forty (40) bound copies of the Annual Financial Report. The Town of Pembroke Park retains the right, on an annual basis, to choose to print and bind the Annual Financial Report based on the credit provided. If the Town chooses to print and bind the Annual Report, then forty (40) copies of the opinion letter on the accountants stationary must be provided.
10. Timeliness is critical in the performance of the audit. The auditor should coordinate with the Finance Director and endeavor to accomplish the audit in a phased-in approach throughout the year in order to reduce the year-end workload on both the audit firm and Town staff. The Town will make necessary records available to the auditor through the year to assist in this regard. In addition, the Town will make end-of-year records available to the auditor on or before November 30th after the end of the fiscal year under audit.
11. The auditor shall report to the Town at least weekly the status of any potential audit adjustments so that the Town may have adequate opportunity to investigate, gather information and respond if necessary. Final audit adjustments shall be submitted to the Town of Pembroke Park no later than February 1st following the end of the fiscal year under audit.
12. The workpapers are the property of the auditors and shall be held locally for a period of five years. Workpapers shall be available for examination or duplication without charge to authorized Town personnel, representatives of Federal, State and Local Agencies upon request of that Agency or the Town of Pembroke Park in accordance with Federal Law, State Law and other regulations. Working papers will also be made available for examination, at no charge, or duplication, at a reasonable charge, to subsequent auditors engaged by the Town.
13. The auditors agree to notify the Town immediately if any regulatory or other government agency requests a review of the audit workpapers concerning the Town of Pembroke Park or any other government client audited by the audit firm.

14. The auditor agrees to notify the Town immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the Firm's staff or the Firm itself.
15. The auditor must designate one (1) "key" member of the audit team. The Town shall reserve the right to approve any substitutions or changes in the staff designated as "key". The audit firm contract must provide that the audit "key" member of the audit team working for the CPA firm must be returned to the Town audit each year that they continue to work for the firm, unless the Town requests that they not be assigned to the Town's audit.
16. Auditor shall provide the Town of Pembroke Park with a copy of each external quality control review (peer review) conducted during the time period engaged by the Town of Pembroke Park. In the event that a firm has been formed so recently that no peer reviews have been undertaken, the proposer should state so in the response to the RFP. If available, the proposer may submit peer reviews from any predecessor firms; however, a newly formed firm will not be eliminated from the proposal process simply because no peer reviews have been conducted in the new firm's name.
17. If difficulties are anticipated in implementing and complying with specific reporting requirements mandated by the GASB new pronouncements, the Auditor shall assist the Town to comply with these reporting requirements.

D. Instructions for Proposals:

1. The auditor shall submit seven (7) complete sets in a sealed envelope and one (1) electronic true and exact copy on a CD plainly identified as "RFP TPP Audit Services" to:

Town of Pembroke Park
Office of Town Clerk
3150 S. W 52nd Avenue
Pembroke Park, Fl 33023
2. All proposals shall be submitted no later than 3:00 PM, Monday August 15, 2016. Proposals must include the following at a minimum:
 - a. Description and history of the make-up and composition of the firm.
 - b. Relevant government auditing experience of firm.
 - c. Not less than three (3) references for which the firm has performed similar work.
Please note that one copy of an Annual Audit from one of the references must be submitted. In the event that a firm has been formed so recently that no government auditing references are available for the newly formed firm, the proposer should state

so in the response to the RFP. If available, the proposer may also submit governmental auditing references for any predecessor firms. The proposer should also identify meaningful audit experience of the key staff members; however, the Town understands that newly formed firms may not be able to provide specific references for the new firm. A newly formed firm will not be eliminated from the proposal process simply because no references are available in the new firm's name.

- d. Total staff available for this audit and the anticipated percent of audit work to be performed by various levels of staff.
- e. Resumes of the partners, managers and other supervisory staff assigned to this audit
- f. An express agreement to meet or exceed the performance specifications stated in Section C.
- g. A brief description of the audit procedures to be followed.
- h. A tentative schedule for performing key aspects of the audit.
- i. A fee schedule for the complete audit, and one single hourly rate to be used for any additional work, which may be requested by the Town that is outside the scope of this contract.
- j. Please note: the auditor is free to include any promotional material pertaining to the auditor or audit firm; however, that promotional material shall not be considered the proposal in and of itself.
- k. Copy of CPA license for all individual CPA(s) assigned to the audit and for the firm in the State of Florida.
- l. Positive affirmation that all CPA(s) assigned to the engagement have properly maintained CPE in governmental accounting as required by the Board of Accountancy.
- m. Documentation from the Board of Accountancy that the licenses described above are indeed active and in good standing.
- n. Location of the office from which the audit will be conducted.
- o. Copy of most recent two (2) external quality control reviews (peer reviews) which included a review of specific government engagements.
- p. Results of any federal or state desk review or field audits during the past three years.
- q. Circumstances and status of any disciplinary actions taken or pending against the firm or any partners or employees of the firm by the state regulatory bodies or

professional organizations.

- r. The auditing firm must agree to use Town staff in preparation of supporting schedules, reconciliations and document retrieval. Prior planning and explicit instructions are paramount for timely performance in this regard. The auditor shall provide the Town with a list of schedules to be prepared by the Town. The Finance Department staff will be available during the audit to provide information, documentation and explanation to the auditor(s).
- s. Description of insurance coverage maintained by the firm. Copy of declarations page from current policies for each of the following types of insurance must be attached:
 - 1. Workers' Compensation
 - 2. General Commercial Liability
 - 3. Professional Liability, Malpractice and Errors and Omissions

E. Minimum Qualifications To Bid:

- 1. Auditor must maintain a permanent office in the State of Florida.
- 2. The State of Florida, Department of Business & Professional Regulation, and Board of Accountancy must license auditor and audit firm to practice in the State of Florida.
- 3. A minimum of 1 full-time CPA must be employed and assigned to the audit for the Town of Pembroke Park.
- 4. Auditor must have experience in governmental auditing, preferably municipal.

F. Evaluation Procedures:

Proposals will be reviewed by an Auditor Selection Committee that will be appointed by Town Commission. The Committee shall evaluate, qualify, and rank applicants. The Town Commission will review the rankings and a select number of the ranked firms, and authorize contract negotiations for the selected firms. Among the factors that may be considered by the Evaluation Committee and the Town Commission are the following:

- 1. Municipal audit experience, including utility and grants audits.
- 2. Professional ability of personnel assigned to the audit.
- 3. Credibility and response of the client references.
- 4. Recent, current and projected workload of the proposing auditors.
- 5. Geographical location of the office.
- 6. Cost of audit services.

All interested parties are instructed and cautioned not to contact Town staff or Town Commissioners as attempts to lobby or persuade may result in disqualification. All inquiries and questions should be directed in writing via email to Georgina Rodriguez at grodriguez@townofpembrokepark.com.

G. **On-Site Inspections:**

Any auditor or firm wishing to make an on-site inspection in conjunction with preparing a proposal may do so with the approval of Georgina Rodriguez, Finance & Budget Director. An appointment should be scheduled with Ms. Rodriguez designating what departments the on-site visit should cover. Ms. Rodriguez shall govern time and extent of such appointments and on-site visits.

H. **Information to be provided by the Town:**

The Town will provide, at a minimum, the following information to assist the auditor in performing the annual audit:

1. General Ledger/Trial Balance printout as of September 30 and any other time periods requested by the auditor.
2. Statements of Revenues, Expenditures, Estimated vs. Actual Revenues, and Expenditures vs. Appropriations as of September 30 and any other time periods requested by auditor.
3. Various schedules and worksheets designed to assist and provide backup information to the auditor.
4. Other information requested by the auditor and mutually agreed upon by the Finance Director.

H. **Contracts, Billing and Payment:**

The Town of Pembroke Park expects to sign a contract with the successful proposer for a three (3) year period with the expectation that additional contracts will be awarded for two (2) additional one year periods subject to the mutual consent of the Town Commission and the proposer. If the fee for services under this request for proposal will vary from year to year, the proposer shall submit a flat fee for each of the three years covered by the request for the proposals. Fees for the option years will be negotiated. Significant extenuating circumstances will be considered by the Town of Pembroke Park determining whether any adjustments should be made to the proposed rates for the future years.

A progress payment not to exceed 75% of the total fee may be made upon the request of the proposer upon completion of the audit fieldwork. Final payment shall be made upon receipt and acceptance of the final audit report by the Town Commission and upon request by the proposer.

J. **Request for Additional Information by Proposer:**

Any request for additional information should be made in writing to Natasha Joseph, Town Clerk, at the address listed above.

K. **Request for Additional Information by Town of Pembroke Park:**

The proposer shall furnish such additional information as the Town may reasonably require. This includes information, which indicates financial resources as well as ability to provide and maintain the services to be provided. The Town reserves the right to make investigations of the qualifications of the proposer as it deems appropriate, including but not limited to, a background investigation conducted by the Broward Sheriff's Office.

L. **Incurred Expenses:**

The Town shall not be responsible for any expenses incurred in preparing and submitting proposals called for in this RFP.

M. **Interviews:**

The Town reserves the right to conduct personal interviews or require presentations of any or all proposers prior to selection. The Town will not be responsible for any costs incurred by the proposal in connection with such presentations or interviews (i.e. travel accommodations etc.).

N. **Request for Modification:**

The Town reserves the right to request that the proposer modify their proposal to more fully meet the needs of the Town.

O. **Acceptance/Rejection/Modification of Proposal:**

The Town reserves the right to negotiate modifications to proposals that it deems acceptable, reject any and all proposals, and to waive minor irregularities in proposals, if it is in the Town's judgment that it will best serve the interest of the Town.

P. **Proposals Binding:**

All proposals submitted shall be binding for a period of 120 calendar days following the opening of the proposals.

Q. **Addendum or Amendment to Request for Proposals:**

It is the responsibility of the proposer to ascertain prior to submitting a proposal whether any addenda have been issued, obtain such addenda and return executed addenda with the proposal.

R. **Public Record:**

All proposers shall be aware that the RFP and any responses thereto shall become Public Record.

S. **Late Proposals:**

Proposals received after the time specified for receipt will not be considered. Proposers shall assume full responsibility for timely delivery of the proposals to the location designated for receipt of proposals.

T. **Completeness:**

All information required by the RFP must be submitted to constitute a legitimate proposal.

U. **Award:**

It is expected that, after review of the Auditor Selection Committee's recommendations, the Town Commission will authorize the Town Manager to negotiate a contract with approved firm(s) in accordance with the specifications set forth in this document, the selected proposal, and the Law and Rules of the Florida Board of Accountancy, Department of Professional Regulation. The Town reserves the right to award any contract(s) in whole or in part, to the firm(s), which it deems to offer the best overall service. The Town also reserves the right to negotiate separately with competing firms as deemed in the Town's best interest. However, the Town reserves the right at any time to reject any or all proposals.

V. **Public Entity Crimes:**

A person, or affiliate, as defined in Section 287.133 of the Florida Statutes, who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.01 of the Florida Statutes for CATEGORY TWO, for a period of 36 months from the date of being placed on the convicted vendor list.

PROPOSAL FOR INDEPENDENT AUDITING SERVICES

**THIS DOCUMENT MUST BE COMPLETED AND RETURNED TO THE TOWN IN
THE ORDER PRESENTED HEREIN.**

(Proposer may insert additional lines to the response where applicable)

Cover Page

- A. Proposal Response Requirements (ITEMS 1-24)**
- B. Highly Desirable Functions/Services (ITEMS 25-32)**
- C. Acknowledgment of Addendum**

PROPOSAL FOR INDEPENDENT AUDITING SERVICES

SUBMITTED TO: Town of Pembroke Park
Annette Wexler, Clerk-Commissioner
3150 SW 52 Ave
Pembroke Park, Florida 33023

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

We (I), the undersigned, hereby agree to furnish the item(s)/service(s) described in the Request for Proposal. We (I) certify that we(I) have read the entire document, including the Performance Requirements, Instructions for Proposal, Minimum Qualifications to Bid, Evaluation Procedures, Request for Additional Information by the Town of Pembroke Park, Instructions to Proposers, Terms and Conditions, and any addenda issued. We agree to comply with all of the requirements of the entire Request for Proposal.

Check One

Company Name

Address

City, State, Zip

Telephone No.

Fax No.

**Email address for
above signer (if
any)**

**Federal Tax ID
Number**

**Typed/Printed
Name and Title**

**Authorized
Signature**

- Corporation
- Partnership
- Individual
- Other

If Proposer is a corporation, answer the following:

- a) Date of Incorporation (MM/DD/YY):
- 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:

A. PROPOSAL RESPONSE REQUIREMENTS (ITEMS 1-24)

The Proposer's response to the Town's RFP **MUST** consist of the following and be presented in the following order. Failure to include these items will deem the bid non-responsive:

1. Statement of Qualifications and Introduction [MAXIMUM 1 PAGE]:

This section will summarize, in a brief and concise manner, the Proposer's understanding of the RFP, and the Town's objective. The section should name all of the persons authorized to make presentations for the Proposer, including the titles, addresses, and telephone numbers.

2. PRICE PROPOSAL FORM

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

COMBINING SCHEDULE - ALL SERVICES

TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR EACH AUDIT ENGAGEMENT

<u>Nature of Service To Be Provided</u>	<u>Total Price</u>
Audit of the 2016 Financial Statements and CAFR	
Audit of the 2017 Financial Statements and CAFR	
Audit of the 2018 Financial Statements and CAFR	

Indicate in the space provided below the credit the Proposer is willing to accept if the Town performs the following tasks:

	<u>CAFR</u>
a. Draft financial statements	\$ _____
b. Printing and binding	\$ _____

EACH SERVICE DESCRIBED IN RFP SHOULD BE SUPPORTED BY AN INDIVIDUAL SCHEDULE IN THE FORMAT PROVIDED ON PAGE 5 OF THIS EXHIBIT.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

NOTE: By submitting a proposal your firm agrees to abide to the terms of the Audit Engagement Agreement.

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDITS OF THE 2016 FINANCIAL STATEMENTS OF

THE TOWN OF PEMBROKE PARK AND SUPPORTING SCHEDULE FOR INDEPENDENT AUDIT SERVICES

	Hourly Rates		CAFR		Percentage Of Audit Work
	Standard	Quoted	Est. Hours	Fee	
Partners					
Managers					
Supervisory staff					
Staff					
Other (specify):					
Subtotal					
Out-of-pocket expenses:					
Meals and lodging					
Transportation					
Other (specify):					
Total					

Notes:

1. The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
2. **All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.**

3. REFERENCES

Provide the names, addresses, telephone numbers and e-mail addresses of at least **3 Governmental** references; in which the firm served as **principal auditors**. These should all be current clients or at least 3 should be current clients.

Your Company Name

Address

City State Zip

REFERENCES:

Agency/Firm Name:

Address

City State Zip

Phone/Fax

Contact Name/Title

Email address:

Contract term:

Agency/Firm Name:

Address

City State Zip

Phone/Fax

Contact Name/Title

Email address:

Contract term:

Agency/Firm Name:

Address

City State Zip

Phone/Fax

Contact Name/Title

Email address:

Agency/Firm Name:

Contract term:

Address

City State Zip

Phone/Fax

Contact Name/Title

Email address:

Contract term

Agency/Firm Name:

Address

City State Zip

Phone/Fax

Contact Name/Title

Email address:

Contract term

INDEPENDENCE:

4. **The Proposer should provide an affirmative statement that it is independent of the Town of Pembroke Park as defined by [generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards* (2003 as amended)]**

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

LICENSE TO PRACTICE IN FLORIDA:

6. **Attach a copy of the State of Florida Board of Accountancy current license for all key professionals (senior auditor and above) assigned to this engagement.**

FIRM STAFFING, EXPERIENCE AND EXPERTISE:

7. **State the number of offices, and the geographical distribution.**

8. **State the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed on this engagement on a full-time basis and on a part-time basis.**

9. Full time equivalent staff:

	From this office	From all offices combined
Audit		
Tax		
Consulting		
Accounting (write-up/compilations)		
Administrative		
Total		

10. Number of years the firm has been in business:

11. List the names and titles of principal supervisory and management staff, including engagement partners, other specialists and personnel who will be assigned to this engagement. Provide only a summary of the government audit experience/qualifications. Please provide a list of all current clients to which staff to be assigned to the Town’s engagement are currently assigned.

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

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

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

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

13. The firm is required to submit a copy of the report on its most recent external quality control review (Peer Review), with a statement whether that quality control review included a review of specific governmental engagements.

14. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past two (2) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm with state regulatory bodies or professional organizations.

15. For the firm that will be assigned the responsibility for the audit. List the most significant audit engagements performed in the last five (5) years, that are similar to the engagement described in this RFP, in which the firm was the principal auditors for the engagement.

Municipal Client name	Description of services rendered	Your Project Manager	Total hours	Contract Value	Fiscal Year Start/End Date	Contact Name Client	Phone Number & Email of Client

SPECIFIC AUDIT APPROACH [MAXIMUM 3 PAGES]:

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as Town of Pembroke Park's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Proposers should provide the following information on their audit approach:

- 16. Proposed segmentation of the engagement.
- 17. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- 18. Sample size and the extent to which statistical sampling is to be used in the engagement.
- 19. Extent of use of EDP software in the engagement.
- 20. Type and extent of analytical procedures to be used in the engagement.
- 21. Approach to be taken to gain and document an understanding of the Town of Pembroke Park' internal control structure.
- 22. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- 23. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- 24. Identify and describe potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town of Pembroke Park.

B. ADDITIONAL ITEMS THAT ARE HIGHLY DESIRABLE BUT NOT REQUIRED (ITEMS 25-32)

It is highly desirable that Proposers include this information presented below. Failure of the Proposer to exclude this information will not deem the bid unresponsive but may affect the Proposer's overall score.

25. Licensing: (attach copies if applicable)

- A. CERTIFICATIONS _____
(Attach copies of all applicable certifications to Proposer Exhibit Section)
- B. FEDERAL EMPLOYERS IDENTIFICATION NUMBER _____
- C. Tax Identification Number (TIN) _____

26. Will the Proposer offer consultations over the phone at no extra cost?

Yes No

27. Are the audit papers available to authorized representatives of the cognizant Federal and State and Local Audit Agency, the Town and/or successor auditing firms at no extra charge?

Yes No

28. Describe litigation claims made against your firm during the past ten (10) years. Please provide the following information.

Name of Company filing the claim	Magnitude of the Claim (\$ value)	Reason For the claim	Date claim filed	Outcome

29. Give a brief description of any computer-assisted techniques expected to be used in the course of the audit.

30. Other Standards Used: List in detail, any additional standards, and/or practices that you consider worthy of consideration by the Audit Evaluation Committee in evaluating your Proposal. [MAXIMUM 1 PAGE]

31. List any free training seminars conducted by your firm/company that are available to your clients and state whether these seminars offer Continuing Professional Education (CPE) credits.

32. Attach three (3) letters of recommendation from local government clients in which the firm served as principal auditors.

C. ACKNOWLEDGMENT OF ADDENDA

Directions: Complete Part I or Part II, whichever applies.

Part I: Listed below are the dates of issue for each Addendum received in connection with this RFP:

Proposal Response Requirements (ITEMS 1-24), Dated _____

Highly Desirable Functions/Services (ITEMS 25-32), Dated _____

Acknowledgment of Addendum, Dated _____

Part II: _____ No addendum was received in connection with this RFP.

Verified with Town staff

Name of Staff

Date

Proposer - Name

Date

Signature