

christa simmons

From: christa simmons <cjsimmons@townofmangoniapark.com>
Sent: Tuesday, November 08, 2011 12:53 PM
To: 'Belinda Leyow '
Cc: 'rjeffrey@graucpa.com'; 'Pam Von Tersch'; 'kdp@nhmcpa.com';
'bill.benson@kmccpa.com'; 'richard@powellandjonescpa.com'
Subject: RE: RPF to Provide External Audit Services to the Town of Mangonia Park

Please see email below.

Christa J. Simmons
Bookkeeper/Deputy Town Clerk
Town of Mangonia Park
Telephone (561) 848-1235
Facsimile (561) 848-6940

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From: Sherry Albury [<mailto:salbury@townofmangoniapark.com>]
Sent: Tuesday, November 08, 2011 9:55 AM
To: cjsimmons@townofmangoniapark.com
Subject: Fwd: RPF to Provide External Audit Services to the Town of Mangonia Park

Sherry Albury
Town Clerk
Town of Mangonia Park
1755 East Tiffany Drive
Mangonia Park, Florida 33407
salbury@townofmangoniapark.com
561. 848-1235 (ext. 16)
FAX 561. 848-6940

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-----Original Message-----

From: Belinda Leyow [<mailto:BLeyow@sDavisCPA.com>]
Sent: Monday, October 31, 2011 11:29 AM
To: 'Sherry Albury'
Subject: RPF to Provide External Audit Services to the Town of Mangonia Park

Can you please respond to the following questions regarding the subject RFQ?

1. Do you expect any significant variances between the financial statement items in the most recent completed audit and the audit period(s) included in the RFP? Not at this time
2. Have you or do you expect of the Town's operations to change significantly in the year(s) covered by the RFP? Not at this time
3. Does the Town expect that both a Federal and State Single Audit will be required? Not at this time
4. Has the Town expended any ARRA funds for the period to be audited? Not at this time
5. Why are you looking at a change of auditors? RFP was recommended by the Town Attorney
6. What characteristics do you value most of your current or recent auditors and what do you value the least?
7. What were the total audit fees for the last 5 audit years: 2006, 2007, 2008, 2009, 2010? Which, if any, of these audit years included Federal and/or State Single Audits? Can you provide a breakdown on the financial versus single audit(s), if applicable ? \$106,700
8. When does the Town typically close its books for the September 30th year end? November
9. When is the Town typically ready to begin the audit? December/January
10. How many hours did the most recent auditors spend doing the last completed audit? Unsure
11. How many days/weeks is the auditor typically on-site in completing: a) interim work, and b) final year-end work? 5-10 days
12. How many audit adjustments were made in the most recent completed audit and what, in general, was the nature of the entries? 40-FY and PY Adjustments for A/R and A/P; Reclassifications
13. Does the Town prepare the Basic Financial Statements, including notes, or will the auditor have to assume that responsibility? Auditor
14. Do you have a full time, permanent Finance Director or is this position outsourced? Not at this time

Thank you

Belinda Leyow

Administrative Assistant
S. Davis & Associates, P.A.
954-927-5900 x221

ADDENDUM #1 TO THE RFP FOR EXTERNAL AUDIT SERVICES

Further explanation regarding the documents referenced under part VI on the bottom of page 14 of the RFP –

- a. Proposal and Proposer's Certification - THIS FORM IS PROVIDED IN THE RFP.
- b. Certified Resolution - THIS IS FOR CORPORATE ENTITIES; PROOF OF CORPORATE AUTHORITY TO ENTER RFP.
- c. Foreign (Non-Florida) Corporate Statement – IF THE PROPOSER IS A NON-FLORIDA CORPORATION THEY MUST REGISTER WITH THE FLORIDA DEPARTMENT OF STATE TO DO BUSINESS IN FLORIDA. THIS IS PROOF OF SAID REGISTRATION.
- d. Non-Collusive affidavit – THIS FORM IS ATTACHED TO THIS E-MAIL.
- e. Qualifications Statement – THIS IS AS DESCRIBED IN PART IV OF THE RFP. THERE IS NO SPECIFIC FORM.
- f. References – THIS IS A LIST OF REFERENCES, INCLUDING CONTACT INFORMATION THAT THE TOWN MAY CONTACT FOR ADDITIONAL INFORMATION ON THE PROPOSER. THERE IS NO SPECIFIC FORM.

NON-COLLUSIVE AFFIDAVIT
For Advertised Bids

State of _____)
County of _____)

_____, being first
duly sworn, deposes and says that:

- (1) He is _____
(Owner, Partner, Officer, Representative or Agent)
of _____, the Bidder that has submitted
the attached bid;
- (2) He is fully informed respecting the preparation and contents of the attached bid and
of all pertinent circumstances respecting such bid;
- (3) Such bid is genuine and is not a collusive or sham bid;
- (4) Neither the said Bidder nor any of its officers, partners, owners, agents,
representatives, employees or parties in interest, including this affidavit, has 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 contract for which the attached bid has been submitted
or to refrain from bidding in connection with such contract, or has in any manner, directly or
indirectly, sought by unlawful agreement or collusion or communication or conference with any
other bidder, firm or person to fix the price or prices in 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 the Richmond Redevelopment and Housing Authority or any person interested in
the proposed contract; and
- (5) The price or prices in the attached bid are fair and proper and are not tainted by any
collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its
agents, representatives, owners, employees, or parties in interest, including this affiant.

(Name)

(Title)

Subscribed and sworn to before me
this ____ day of _____, 20____

My Commission Expires _____

REQUEST FOR PROPOSALS

ALL INTERESTED PARTIES:

The Town of Mangonia Park, Florida, will receive Sealed Proposals at the office of the Town Clerk, Town Hall, 1755 East Tiffany Drive, Mangonia Park, Florida 33407, for furnishing the services described below:

EXTERNAL AUDIT SERVICES FOR FISCAL YEARS 2010-2011 AND 2011-2012 AND OPTIONAL ONE YEAR RENEWALS FOR THREE SUBSEQUENT FISCAL YEAR AUDITS

Sealed Proposals must be received and time stamped in by the Town Clerk, either by mail or hand delivery, no later than 2:00 p.m. local time on Thursday, November 10, 2011. Any Sealed Proposals received after 2:00 p.m. local time on said date will not be accepted under any circumstances. Any uncertainty regarding the time a Sealed Proposal is received will be resolved against the Proposer. A public opening and ranking will take place on Monday, November 14, 2011 at 6:00 p.m. before the Town of Mangonia Park Audit Committee in the Town Council Chambers located at Town Hall.

Proposals are subject to all Terms and Conditions contained in the Instructions to Proposers.

The Town reserves the right to reject any or all Sealed Proposals, to waive any informalities or irregularities in any Sealed Proposals received, to re-advertise for Sealed Proposals, to award contracts 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 interests of the Town.

Sherry Albury
Town Clerk

Publish on October 24, 2011

INSTRUCTIONS TO PROPOSERS
RFP FOR EXTERNAL AUDIT SERVICES

I. INTRODUCTION

A. GENERAL INFORMATION

The Town of Mangonia Park is requesting proposals from qualified firms of Certified Public Accountants to audit both its general fund and its utility fund financial statements for an initial two (2) year period beginning with the fiscal year ending September 30, 2011, with the option of auditing its financial statements for up to three (3) additional periods of one (1) fiscal year each. These audits are to be performed in accordance with the standards set forth at Section II. C. below.

B. TERM OF ENGAGEMENT

A two (2) fiscal year contract, with up to three (3) optional subsequent one (1) fiscal year extensions is contemplated, subject to the annual review and recommendation of the Town Manager, the satisfactory negotiation of terms (including a price acceptable to both the Town of Mangonia Park and the selected firm), the concurrence of the Town Council and the annual availability of an appropriation.

II. SCOPE OF SERVICES

A. GENERAL

The Town of Mangonia Park is soliciting the services of qualified firms of certified public accountants to audit its general fund and utility fund financial statements for the fiscal years ending September 30, 2011 and September 30, 2012, with the option of auditing its financial statements for up to three (3) subsequent additional periods of one (1) fiscal year. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. SCOPE OF WORK TO BE PERFORMED

The Town of Mangonia Park desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America and the current 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 supporting schedules. However, the auditor is to provide an "in-relation-to" report 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 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" report on that supplemental information as well, based on the auditing procedures applied during the audit of the financial statements.

The auditor may be requested to perform other auditing services at the discretion of the Town. Any such additional work agreed to between the Town of Mangonia Park and the firm shall be performed only upon execution of a separate written agreement.

C. AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards and Audits of State and Local Governmental Units (revised) as issued by the American Institute of Certified Public Accountants (AICPA);
2. Government Auditing Standards, as issued by the Comptroller General of the United States;
3. Circular No. A-133, Audits of State and Local Governments, Office of Management and Budget as well as the following additional requirements;
4. The provisions of the Federal Single Audit Act (as amended);
5. The provisions of the Florida Single Audit Act (as amended);
6. State of Florida Department of Banking and Finance Regulations;
7. Rules of the auditor General for the State of Florida relating to Section 11.45(3)(a) 4 of the Florida Statutes;
8. Sec. 218.39, *Florida Statutes* and any other applicable Florida Statutes; and
9. Other applicable federal, state and local laws or regulations.

D. REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following:

1. A report on the fair presentation of the basic financial statements as a whole, in conformity with generally accepted accounting principles.
2. A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
3. A report on compliance with laws and regulations.

4. A "management letter" required by Section 11.45, *Florida Statutes*.
5. Reports required by the Single Audit Act of 1996 and OMB Circular A-133 to include:
 - a. An "in-relation-to" report on the schedules of federal and state financial assistance.
 - b. An opinion on the financial statements and on the supplementary schedule of expenditures of federal awards.
 - c. A report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
 - d. A report on compliance with requirements applicable to each major program and on internal control over compliance in accordance with OMB Circular A-133.
 - e. A schedule of findings and questioned costs.
 - f. Non-reportable conditions discovered by the auditors shall be reported in the management letter required by Florida Statutes 11.45(3)(a)(4), which shall be referred to in the report on internal control structure and compliance.
 - g. A report on compliance with requirements applicable to State grants and aids appropriations.
 - h. 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 to the Bookkeeper, the Interim Town Manager, and to the Town Elected Officials as appropriate.

Use of the audited financial statements, opinions or any of the above named reports will not result in additional compensation unless their use requires additional certification or services on the part of the firm.

The auditor shall submit a signed audit report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America no later than March 30, for the previous fiscal year ending September 30 along with the required reports on internal control structure and compliance with laws and regulations.

E. SPECIAL CONSIDERATIONS

1. The Town of Mangonia Park will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special

assistance to the Town of Mangonia Park to meet the requirements of that program by providing technical advice to ensure awarding of certification.

2. The schedules of federal and state financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance, are to be issued in conjunction with the comprehensive annual financial report.
3. The Town may, during the period of this contract, prepare one or more official statements in connection with the sale of debt securities, which will contain the basic financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
4. Review of the financial report of the Town filed with the Department of Banking and Finance, State of Florida, pursuant to Section 218.32, Florida Statutes, to verify that it is in agreement with the financial statements for the year ended September 30.
5. The auditor will assist the Town in complying with changes in reporting requirements to remain in conformity with accounting principles generally accepted in the United States of America.
6. The auditor will offer, at no expense to the Town, an annual government-training seminar to the Town's accounting staff. This seminar will be offered locally and award eight (8) hours of CPE credits.
7. The Town of Mangonia Park will be responsible for completing the footnotes, MD&A, statistical section and transmittal sections in Microsoft Word and Excel of the Comprehensive Annual Financial Report (CAFR) while the auditor will be responsible for completing all of the schedules and statements in the CAFR with Microsoft Excel. The Town of Mangonia Park will be responsible for supplying the auditor with the appropriate numbers from the Town's work papers. When all sections are completed, the Town of Mangonia Park will email the auditor the Town's responsible sections. Upon receipt of all of the appropriate information, the auditor will be responsible for finalizing the CAFR (see Schedule for Conducting Audits Section III B, for further information on the timing of the audit).
8. Performance Standards
 - a. A minimum of 95% of all responses to any of the Town's questions or inquiries should occur within two (2) business days of notification to auditor. For example, the Town may have a technical question about a transaction.
 - b. The auditor shall respond to any emergency request for service within eight (8) business hours. For example, if the Town detects a problem such as fraud or illegal action, the Town would likely need immediate assistance.
 - c. The deadlines in Section III (Time Requirements) B (Schedule for Conducting Audits) and C (Date Final Report is Due) shall be met.

In addition to the performance measures above, the auditor will also be evaluated by Town staff on a regular basis regarding the quality of service and the timeliness of data exchange.

F. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained in accordance with requirements and procedures set forth by the General Records Schedule for Local Government Agencies as promulgated by the Division of Archives, History and Records Management (a division of the Florida Department of State) at the auditor's expense, unless the firm is notified in writing by the Town of Mangonia Park of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Town of Mangonia Park,
- U.S. General Accounting Office (GAO),
- Auditors of entities of which the Town of Mangonia Park is a sub-recipient of grant funds,
- Parties designated by the federal or state governments or by the Town of Mangonia Park as part of an audit quality review process.

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.

DESCRIPTION OF THE GOVERNMENT

G. INSURANCE

The Town is insured in the areas of health and dental, general and auto liability and workers' compensation. The premiums charged to the operating funds are accounted as a budgetary expenditure.

H. NAME AND TELEPHONE NUMBER OF CONTACT PERSONS

The auditor's principal contact with the Town of Mangonia Park will be Lee Leffingwell, Town Manger, (561) 848-1235 who will coordinate the assistance to be provided by the Town of Mangonia Park to the auditor.

I. BACKGROUND INFORMATION

The Town of Mangonia Park serves an area of 1.0 square miles with a population of approximately 2,315. The Town provides services to its citizens in many areas such as:

1. Public safety

2. Highways and streets
3. Recreation
4. Public improvements
5. Planning and zoning
6. Water and sewer
7. General administrative services

The Town of Mangonia Park's fiscal year begins on October 1st and ends on September 30th. The Town of Mangonia Park has a total payroll of approximately \$579,844 covering over nine (9) employees.

The Town of Mangonia Park is organized into four (4) departments:

1. Town Council (internal support service)
2. Administration (internal support service)
3. Public Works
4. Utilities

The total net budget for fiscal year 2010-2011 is \$3,472,134, while the capital budget is \$108,000.

More detailed information on the government and its finances can be found in the Town's Annual Budget document, Comprehensive Annual Financial Report, and Code of Ordinances available through the Town Clerk's Office, located at Town of Mangonia Park Town Hall.

J. FUND STRUCTURE

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

<u>Fund Type/Account Group</u>	<u>Number of Individual Funds</u>	<u>Number With Legally Adopted Annual Budgets</u>
General fund	<u>1</u>	<u>1</u>
Enterprise funds	<u>1</u>	<u>1</u>

The Town of Mangonia Park prepares its budget on a basis consistent with GAAP. The Town implemented GASB 34 in fiscal year 2005.

K. BUDGETARY BASIS OF ACCOUNTING

The budget of the General Fund is prepared on the modified accrual basis except that certain general fund operations are not budgeted and are excluded from the budget to actual presentation.

L. FEDERAL AND STATE FINANCIAL ASSISTANCE

During the fiscal year to be audited, the Town of Mangonia Park will receive financial assistance including but not limited to the following federal or state agencies:

1. U.S. Department of Justice
2. Federal Emergency Management Agency
3. Florida Recreation Development and Assistance Program
4. Department of Environmental Protection

M. PENSION PLANS

The Town of Mangonia Park participates in the following pension plans:

SINGLE-EMPLOYER

<u>PLAN</u>	<u>DEFINED BENEFIT</u>	<u>DEFINED CONTRIBUTION</u>
General Employee Retirement System		X

<u>PLAN</u>	<u>DEFINED BENEFIT</u>	<u>DEFINED CONTRIBUTION</u>
General Employees 6% and 11% 401(a) Plan		X
Deferred Compensation Plans (457)		X

Actuarial services for the General Employees defined benefit plans are provided by ICMA Retirement Corp.

N. COMPONENT UNITS

The Town of Mangonia Park is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, component units are included in the Town of Mangonia Park financial statements.

O. JOINT VENTURES

The Town of Mangonia Park does not participate in joint ventures with other governments.

P. MAGNITUDE OF FINANCE OPERATIONS

The Town's operation activities are headed by The Town Manager, Lee Leffingwell and consists of nine (9) employees. The number of employees assigned to each division is as follows:

<u>Function</u>	<u>Number of Employees</u>
Administration	5
Public Works	1
Utility Department	3

The Town also has five (5) elected officials.

Q. COMPUTER SYSTEMS

	<u>MAKE</u>	<u>MODEL</u>	<u>QUANTITY NETWORKED</u>
<u>NETWORK SERVERS:</u>			
	DELL	Servers	1 Yes
<u>PC's/LAPTOPS</u>			
	DELL		10 Yes
<u>LASER PRINTERS:</u>			
	HP	Laser Jet 2022, 4250	2 Yes
	LANIER	LD 232c	1 Yes
<u>SOFTWARE:</u>			
	BMS	GL, AP, AR, PR Utility, OL	

R. AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS

Interested proposers who wish to review prior years' audit reports and management letters should contact Keith Davis, Esq., 1111 Hypoluxo Road, Suite 207, Lantana, FL 33462 (561) 586-7116. The Town of Mangonia Park will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposal.

III. TIME REQUIREMENTS

A. SCHEDULE FOR CONDUCTING AUDITS

During the period of the External Audit Services contract, the auditor shall complete each of the following no later than the dates indicated below for each audit:

1. Interim Work

The auditor shall complete interim work by December 30th.

2. Detailed Audit Plan

The auditor shall provide the Town of Mangonia Park both a detailed audit plan and a list of all schedules to be prepared by the Town of Mangonia Park by January 12th.

3. Fieldwork

The auditor shall complete all fieldwork by January 31st.

4. Draft Reports

The auditor shall have drafts of the audit report and recommendations to management available for review by March 8th.

5. Final Report

The auditor will be responsible for printing the number of copies needed by the Town of Mangonia Park of the Comprehensive Annual Financial Report by March 30th. In addition, the final version of the Comprehensive Annual Financial Report must also be emailed to the Town of Mangonia Park in a .PDF format, an excel format and a word format.

It is anticipated that the auditor will deliver the opinion letter, management letter, and all requested reports by March 30th of each year.

IV. PROPOSAL REQUIREMENTS

A. SUBMISSION OF PROPOSALS

The following materials should be submitted for a proposing firm to be considered:

1. An original (so marked) of the Proposal and seven (7) copies should be submitted to the Town of Mangonia Park, 1755 E. Tiffany Drive, Mangonia Park, Florida 33407, to the attention of Sherry Albury, Town Clerk. It should include the following:
 - a. Title Page. Title page showing the request for proposals' subject, the firm's name, the name, address and telephone number of contact person, and the date of the proposal.
 - b. Table of Contents. The table of contents of the proposal should include a clear and complete identification of the materials submitted by section and page number.
 - c. Transmittal Letter. This letter will summarize in a brief and concise manner the Proposer's understanding of the work to be performed, the commitment to perform the work within the anticipated time period, a statement why the firm believes itself to be best qualified to perform the engagement, and a statement that the proposal remains in effect for ninety (90) days. An authorized agent of the Proposer must sign the Letter of Transmittal indicating the agent's title or authority.
 - d. Technical Proposal. The detailed proposal should follow the order set forth in Section IV (B) of this Request for Proposal.

- e. Price Proposal As detailed in Section IV (C) of this request for proposals.
 - f. Statement acknowledging receipt of each addendum issued by the Town (if any).
2. Proposals must be submitted in a sealed envelope clearly marked with the name of the audit firm, and "Request for Proposal, External Audit Services, November 10, 2011".

B. TECHNICAL PROPOSAL

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Town of Mangonia Park in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The technical proposal should address all the points outlined in the request for proposals. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the Proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, item Nos. 2 through 9 must be included. They represent the areas in which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the Town of Mangonia Park as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards. The firm also should provide an affirmative statement that it is independent of all of the component units of the Town of Mangonia Park as defined by those same standards.

The firm should also list and describe the firm's professional relationships involving the Town of Mangonia Park or any of its component units 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.

In addition, the firm shall give the Town of Mangonia Park written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Florida

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Florida.

4. Firm Qualifications and Experience

The Proposer should state the size of the firm, the size of the firm's governmental audit staff, 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 in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

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.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

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 three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

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 Mangonia Park. However, in

either case, the Town of Mangonia 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 Mangonia 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.

6. Prior Engagements with the Town of Mangonia Park

List separately all engagements within the last five years, for the Town of Mangonia Park by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as the Town of Mangonia Park budget, financial and other management information, much of which is available at the Town's office.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement

- d. Extent of use of IMS software in the engagement
 - e. Type and extent of analytical procedures to be used in the engagement
 - f. Approach to be taken to gain and document an understanding of the Town of Mangonia Park internal control structure
 - g. Approach to be taken in determining laws and regulations that will be subject to audit test work
 - g. Approach to be taken in drawing audit samples for purposes of tests of compliance
9. Identification of Anticipated Potential Audit Problems

The proposal 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 Town of Mangonia Park.

C. PRICE PROPOSAL

1. Submit your signed, firm, fixed fee performance-based cost proposal for providing all services, materials, etc., required for completion of services in accordance with your technical proposal. Include the cost of each audit for each of the next five (5) fiscal years: 2010 – 2015.
2. Rates for Additional Professional Services

If it should become necessary for the Town of Mangonia Park to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal 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 upon a written agreement between the Town of Mangonia Park and the firm.

3. Manner of Payment

Payments will be based on a schedule of payments to be developed upon awarding of the contract. The Town reserves the right to inspect records supporting the auditor's billings.

D. ADDENDA, ADDITIONAL INFORMATION

Any addenda or answers to written questions supplied by the Town to participating Proposers become part of this Request for Proposal and the resulting contract. This proposal 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 discussions with any Town employee. Only those communications which are in writing from the Town Manager may be considered as a duly authorized expression. Also, only communications from Proposers which are signed and in writing will be recognized by the Town as duly authorized expressions on behalf of the Proposer.

V. EVALUATION OF PROPOSALS

Evaluation Method and Criteria

An audit committee appointed by the Town of Mangonia Park will evaluate proposals submitted. Proposals will be evaluated in accordance with weighted criteria listed below:

	<u>POINT RANGE</u>
Proposer's Expertise and Experience	0 - 40
Audit Approach	0 - 30
Cost of Services	<u>0 - 30</u>
Total	100

These weighted criteria are provided to assist the Proposers in the allocation of their time and efforts during the submission process. The criteria also guide the Audit Committee during the short-listing and final ranking of Proposers by establishing a general framework for those deliberations.

The Audit Committee will rank and recommend in order of preference three Proposers deemed to be the most highly qualified to perform the required services after considering the criteria established above (the "short-listed proposals"). The Audit Committee will forward the short-listed proposals and recommendation to the Town Council. The Town Council will conduct interviews of the short-listed Proposers and make a final selection. As the best interest of the Town may require, the right is reserved to reject any and all proposals or waive any minor irregularity or technicality in proposals received. Proposers are cautioned to make no assumptions unless their proposal has been evaluated as being responsive.

The successful Proposer shall be required to execute the Town contract covering the scope of services to be provided and setting fourth the duties, rights and responsibilities of the parties.

VI. SUMMARY OF DOCUMENTS TO BE SUBMITTED WITH PROPOSALS

The following documents shall be executed as a condition to this offer:

- (a) Proposal and Proposer's Certification
- (b) Certified Resolution
- (c) Foreign (Non-Florida) Corporate Statement
- (d) Non-Collusive Affidavit
- (e) Qualifications Statement
- (f) References

VII. AWARD OF CONTRACT

The contract or contracts shall be awarded to the responsible Proposer whose proposal is determined to be the most advantageous to the Town taking into consideration the evaluation factors and criteria set forth in the Request for Proposals.

PROPOSER'S CERTIFICATION

WHEN PROPOSER IS AN INDIVIDUAL

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 2011.

By: _____
Signature of Individual

Witness

Printed Name of Individual

Witness

Business Address

City/State/Zip

Business Phone Number

State of _____

County of _____

The foregoing instrument was acknowledged before me this ____ day of _____, 2011, by _____ (Name), 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

(Name of Notary Public: Print, Stamp,
or type as Commissioned)

PROPOSER'S CERTIFICATION

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 _____, 2011.

Printed Name of Firm

By: _____
Signature of Owner

Witness

Printed Name of Individual

Witness

Business Address

City/State/Zip

Business Phone Number

State of _____
County of _____

The foregoing instrument was acknowledged before me this _____ day of _____, 2011, by _____ (Name), 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

(Name of Notary Public: Print, Stamp, or type as Commissioned)

PROPOSER'S CERTIFICATION

WHEN PROPOSER IS A PARTNERSHIP

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 2011.

Printed Name of Partnership

By: _____
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 _____
County of _____

The foregoing instrument was acknowledged before me this _____ day of _____, 2011, 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

(Name of Notary Public: Print, Stamp, or type as Commissioned)

PROPOSER'S CERTIFICATION

WHEN PROPOSER IS A CORPORATION

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this _____ day of _____, 2011.

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 _____, 2011, 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

(Name of Notary Public: Print, Stamp, or type as Commissioned)