

Utilities Commission, City of New Smyrna Beach

Request for Proposal

Audit Services

RFP # 04-12

Date Issued: February 6, 2012

RFP Document on the UCNSB Web Site Link: <http://www.ucnsb.net/purchasing/bid-information.aspx>

Utilities Commission, City of New Smyrna Beach (UCNSB) is seeking written, sealed proposals for Audit Services from qualified Public Accounting Firms to provide audit services for the Commission over the next four years.

Notice is hereby given that sealed proposals will be received at 200 Canal Street, New Smyrna Beach, FL 32168, until **March 6, 2012**

DIRECT INQUIRIES TO:

Email:
Telephone Number:
Fax Number:

Maureen Lynch, CPPB
Materials Manager
mlynch@ucnsb.org
(386) 424-3046
(386) 424-2748

Mail To:

Utilities Commission City of NSB
Attn: Materials Manager
PO Box 100
New Smyrna Beach, Florida 32170-0100

Delivery to:

200 Canal Street
New Smyrna Beach, FL 32168

Upon receipt of this proposal document, any and all communications regarding this proposal must be made only to the Materials Manager as noted above. Any violation of this condition could result in bid disqualification.

This is a Sealed Proposal - Fax or electronic replies will not be accepted.

Utilities Commission, City of New Smyrna Beach operates in accordance with the State of Florida Sunshine Laws.

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RFP SCHEDULE

Distribution of the Request for Proposals:	February 6, 2012
Deadline for final questions 2:30PM:	February 21, 2012
Addendum published by 5PM:	February 23, 2012
Proposal return deadline by 2:30 pm: Location: UCNSB – Reception 200 Canal St. New Smyrna Beach, Fl	March 6, 2012
Proposal opening Location: UCNSB – DeBerry Room 3 rd Floor 200 Canal St. New Smyrna Beach, Fl Time: 2:30 pm	March 6, 2012

1 GENERAL TERMS AND CONDITIONS

A. INSTRUCTIONS TO PROPOSERS: To insure consideration of your proposal, please follow these instructions. Proposals not in compliance with conditions specified herein are subject to rejection.

B. SEALED PROPOSALS: **AN ORIGINAL AND 4 COPIES plus 1 compact disc or USB Flash Drive** must be in the Finance Department by the date and time specified. The Proposal Reply, Evaluation Factors, Questionnaire, Attachment “A”, Attachment “B”, and any addenda issued must be included. Proposals must be sealed and clearly labeled with the following information:

- a. Name and address of Proposer
- b. Proposal number
- c. Date and time of Proposal Opening

C. PREPARATION OF Proposal: All information shall be entered in ink, typewritten, or produced by computer. It is your responsibility to make certain that unit prices and extended prices are correct. The UCNSB will not be responsible for errors or omissions made by the Proposer in determining proposal price(s). The proposal must contain a manual signature of an authorized representative of the agency proposing. In order to insure uniformity, proposals must be submitted on this Proposal Form and the attached pages.

D. NO PROPOSAL: If unable to submit a proposal, please sign and return Proposal Reply Sheet by return mail or fax advising the reason for not submitting a proposal. To ensure inclusion in future bids, a Proposer **should** submit a “NO PROPOSAL” to be received by the Finance Department no later than the stated proposal opening date and time.

E. OBLIGATION OF PROPOSER: By submitting a proposal, the Proposer covenants and agrees that they have satisfied themselves from their own investigation of the conditions to be met, that they fully understand their obligation and that they will not make any claim for, or have right to cancellation or relief from the contract because of any misunderstanding or lack of information.

F. QUESTIONS REGARDING RFP: UCNSB has made every effort to provide prospective vendors with the information needed to appropriately respond to this RFP. UCNSB realizes that some clarification, interpretation, or additional information may be required.

Questions regarding any portion of this RFP shall be directed, in writing, to:

Utilities Commission, City of New Smyrna Beach
Maureen Lynch, Materials Manager
PO Box 100
New Smyrna Beach, FL 32170-0100

Questions may also be submitted by e-mail (mlynch@ucnsb.org) or faxed to the attention of the Materials Manager at (386) 424-2748.

All such requests must be received no later than 2:30PM, Eastern Standard Time, **February 21, 2012**. Responses to all requests for more information will be included in any addenda and will be made available to all Proposers by 5:00PM on **February 23, 2012**. Requests for additional information received after the **February 21** deadline will not receive a response. Responses will not be made orally.

Any additional information pertaining to this RFP or to the services being sought hereunder obtained in a manner other than as described in the preceding paragraph should be regarded as unofficial. UCNSB will not be bound in any way by information so obtained, or by a Bidder's reliance thereon.

G. COST DISCUSSIONS: The Proposer must not discuss cost information, except for clarification requested by the UCNSB Materials Manager, prior to the posting of proposal results, with any employee, Commission member or authorized representative of the UCNSB. Violation of this restriction will result in **REJECTION** of the said Proposal.

H. ADDENDA: All addenda issued during the time of proposing shall become part of the Proposing Documents, and receipt thereof must be acknowledged in writing with the bid (see Factor #6). The UCNSB accepts no responsibility for inaccurate proposals due to missed information contained in any addendum. Each Proposer should ensure that they have received all addenda and amendments to the RFP before submitting their proposals. Please access the UCNSB web site at <http://www.ucnsb.net/purchasing/bid-information.aspx> for any addenda.

I. LATE PROPOSALS: Proposals will be publicly opened, read aloud and recorded, on the date and time indicated, at the location specified in the proposal request. It is the Proposers' responsibility to make certain that his/her proposal is in the hands of the Materials Manager prior to the opening time at the specified location. UCNSB accepts no responsibility for late or misdirected mail deliveries. Late proposals will not be considered.

J. CONSIDERATION OF BIDS: The UCNSB reserves the right to award the contract to the Proposer(s) that the UCNSB deems to offer the best overall proposal. The UCNSB is therefore not bound to accept a proposal on the basis of lowest price. In addition, the UCNSB at its sole discretion, reserves the right to cancel this RFP, to reject any and all proposals, to waive any and all informalities and/or irregularities, to re-advertise with either the identical or revised specifications, or not award a contract at all if it is deemed to be in the best interest of the UCNSB to do so. The UCNSB also reserves the right to make multiple or split awards if it is deemed to be in the Commission's best interest. The UCNSB shall not be responsible for any cost or expense incurred by the Proposer in preparing or submitting a bid or any cost prior to the execution of a contract agreement.

K. OTHER CONSIDERATIONS: Quantities involved, time of delivery, purpose for which required, competency in determining responsibility.

L. QUALIFYING PROPOSALS: UCNSB reserves the right to require a Proposer to submit such evidence of qualifications as it may deem necessary and may consider any evidence available concerning the financial and other qualifications of the Proposer.

M. DISCRIMINATION: An entity or affiliate who has been placed on the discriminatory vendor list may not submit a proposal on a contract to provide 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 award or perform work as a contract supplier, subcontractor, or consultant under contract with any public entity, and may not transact business with any public entity.

N. ADA: The vendor awarded this proposal shall agree to comply with the Americans with Disabilities Act (ADA) of 1990.

O. PROPOSAL ACCEPTANCE PERIOD: Any proposal in response to this solicitation shall be valid for 45 days following opening of proposal, to allow for formal action by the Commission. The Proposer agrees that during such time his bid will remain firm and irrevocable. At the end of the 45 days, the bid may be withdrawn at the written request of the Proposer. If the proposal is not withdrawn at that time, it remains in effect until a contract is awarded or the solicitation is canceled.

P. EVALUATION PROCESS: The Evaluation Committee will evaluate all proposals received. The committee will examine each proposal and determine how effectively it satisfies the RFP.

Q. PROPOSAL AWARD: Award is expected to be made to the Proposer who best meets the requirements of UCNSB considering responsibility, responsiveness and price. A written contract and/or purchase order detailing agreed terms will be rendered between the UCNSB and the agency achieving a successful proposal. Terms of the contract will include any and all items as specified in the proposal, plus mutually agreed terms and conditions.

The content of this RFP and all provisions of the successful response deemed pertinent by UCNSB may be incorporated into a contract and become legally binding.

R. CLARIFICATION: The UCNSB reserves the right to request clarification of information submitted and to request additional information of one or more Proposers, if needed.

S. CONFLICT OF INTEREST: The award hereunder is subject to the laws of the State of Florida. All Proposers must disclose, with their proposal, the name of any officer, director, or agent who is also an employee of the UCNSB. Further, all Proposers must disclose the name of any UCNSB employee who owns, directly or indirectly, an interest of five percent (5%) or more in the Proposer's firm or any of its branches.

T. LEGAL REQUIREMENTS: Applicable provisions of all federal, state, county and local laws, and all ordinances, rules, and regulations shall govern development, submittal and evaluation of all bids received in response hereto and shall govern all claims and disputes which may arise between person(s) submitting a proposal response hereto and the UCNSB. Lack of knowledge by any Proposer shall not constitute a cognizable defense against the legal effect thereof. Proposers have certain rights under Chapter 120, Florida Statutes. Failure to follow proper procedures for a timely protest shall constitute a waiver of all further proceedings under Florida Statute 120.53(5).

U. TAXES: Sales to UCNSB are exempt from state sales tax. State sales tax certificate of exemption will be issued upon request.

FLORIDA SALES TAX EXEMPTION NO: 74-16-058509-54C

V. Other Agencies: All respondents awarded contracts from this solicitation may, upon mutual agreement, permit any municipality or other government agency to participate in the contract under the same prices, terms and conditions. If the period of time is not defined within this solicitation, the prices, terms and conditions shall be firm for 120 days from date of award. It is understood that at no time will any city or municipality or other agency be obligated for placing an order for any city municipality or agency, nor will any city municipality or agency be obligated for any bills incurred by any other city or municipality or agency. Further it is understood that each agency shall issue their own purchase order to the awarded respondent(s).

W. SUBSTITUTIONS: Proposers are cautioned not to deviate from the proposal specifications unless they also submit a detailed alternative.

X. NON-WARRANTY OF SPECIFICATIONS: Due care and diligence have been exercised in the preparation of this RFP and all information contained herein is believed to be substantially correct. However, the responsibility for determining the full extent of the exposures shall rest solely with the provider. Neither the Commission nor its representatives shall be responsible for any errors or omission in this RFP nor for the failure on the part of the proposer(s) to determine the full extent of exposures.

2.1

QUESTIONNAIRE RFP #04-12

Additional space may be required. Please answer questions in the order presented. All questions must be answered or contractor may be disqualified.

1. Has your company ever been denied insurance or had insurance canceled?
2. Is your company bondable? Has your company ever been denied bond? If yes, explain.
3. Can your insurance company produce a certificate of insurance stating your limits and naming UCNSB as an Additional Insured?
4. Since January 1, 2007, has your company been a defendant in any lawsuits?
5. Is your company a subsidiary or otherwise legally affiliated with any other company?
6. Is your company rated by Dunn & Bradstreet or any other rating agency? If yes, what is the name of the agency and rating?
7. Is your company in any stage of bankruptcy, including initial filing?
8. Has your company been disbarred by the Federal Government or any State Government?

2.2

PROPOSAL REQUIREMENTS

Proposals shall include all of the information solicited in this RFP, and any additional information that the Bidder deems pertinent to the understanding and evaluating of the bid. The Proposer should not withhold any information from the written response in anticipation of presenting the information orally or in a demonstration, since oral presentations or demonstrations may not be solicited. All proposals shall include, at a minimum, the following information.

Firms interested in providing the required professional services shall submit (1) original and (4) copies plus (1) compact disc or USB flash drive. Failure to provide the required copies and information may result in the proposal not being considered. Submittals must be clear, concise, typed on letter size paper and individually bound. Submittals should contain no more than (40) pages, one side, single spaces, at least #10 font; longer submittals will be discarded.

Proposals shall be organized and sections tabbed in the following order.

Factor #1 **Experience:**

Provide a profile showing company history, business structure, and list of principals. A minimum of five (5) years in business is required. Demonstrate knowledge and experience of FERC utility accounting, in particular as it relates to electric operations of similar size.

Factor #2 **References:**

Submit a detailed list of governmental clients receiving similar services within the last two years. Please include a brief description of the scope of work performed and the name, phone number and email address of the contact person.

Factor #3 **Pricing:**

Submitted Proposal

Factor #4 **License:**

Submit a copy of your current Occupational License-or equivalent.

Factor #5 **Public Entity Crimes and Non-collusion Affidavit**

All Bidders shall properly complete, notarize and submit attachments A and B here.

Factor #6 **Addenda Acknowledgement**

Please submit all addenda (if any) related to this bid here.

Factor #7 **Questionnaire**

The Questionnaire responses requested in Section 2.1 should be submitted here.

Factor #8 **Other Information**

Provide any information that will provide insight to the evaluators about the qualifications, fitness and abilities of the Bidder. This information should be succinct.

2.4

**SWORN STATEMENT UNDER SECTION 287.133(3) (1)
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 Bid, Bid or Contract for _____.
2. This sworn statement is submitted by _____
[name of entity submitting sworn statement] whose business address is: _____
_____ and (if applicable) its Federal Employer
Identification Number (FEIN) is _____.

(If 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 (1) (g), Florida Statutes, means a violation of any state of federal law be 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 an 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 (91) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without adjudication of guilt, in any federal or state trial court or recording, relating to charges brought by federal or state trial court or recording, relating to charges brought by federal or state trial court or recording, relating to charged brought by indictment or information after July 1, 1989, as a result of just verdict, non-jury trial, or entity of a plea of guilty or nolo contendere.
6. I understand the “affiliate” as defined in Paragraph 287.133(1)(a), Florida Statutes, means: (1) A Predecessor or Successor of a person convicted of public 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, shareholder, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of public crime in Florida during the preceding 36 months shall be considered an affiliate.
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 any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provisions 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, that statement which I have marked below is true in relation to the entity submitting this sworn statement. [Please indicate which statement applies]

Public Entity Crimes Statement

Page 2 of 2

_____ Neither the entity submitting this sworn statement, or one more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in the management of the entity, nor any affiliate or the entity, has been charged with and convicted of public entity subsequent to July 1, 1989, AND [Please indicate which additional statement applies.]

_____ There has been a proceeding concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. [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 the 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.]

Date: _____ Signature

STATE OF: _____

COUNTY OF: _____

PERSONALLY APPEARED BEFORE ME, the undersigned authority, _____ [name of individual signing] who after first sworn by me affixed his/her signature in the space provided above on this _____ day of _____, 20____.

My commission expires: _____ Notary Public

Print, Type, or Stamp of Notary Public

Personally known to me, or
Produced Identification:

Type of I.D.

2.5

NON-COLLUSION AFFIDAVIT OF PRIME BIDDER

State of _____

County of _____

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

He/she is _____ of _____, Bidder that has submitted the attached Bid;

He/she is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

Neither the said Bidder nor any of its officers, partners, owners, agent representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person, to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the UCNSB.

The price or prices quoted 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.

Signed

Title

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

Title

My Commission Expires: _____

2.6

CERTIFICATION OF DRUG-FREE WORKPLACE

IDENTICAL PROPOSALS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have 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 of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so 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 the statement, I certify that this firm complies fully with the above requirements.

VENDOR SIGNATURE

2.7

UTILITIES COMMISSION
City of New Smyrna Beach, Florida

VENDOR INFORMATION

386 424 3046 Voice
386 424 2748 Fax

Vendor is:

- () Corporation
() Partnership
() Sole Proprietorship
() Other _____ (Explain)

Federal Employer Identification
Number or Social Security Number: _____

Do you collect Florida State Sales Tax? () Yes () No

Firm Name: _____

Mailing Address: _____

Telephone No. _____ Fax No. _____

Email Address: _____ Web Address: _____

Service or Commodity Supplied: _____

If vendor is quoting, as a manufacturer's representative and the purchase order should be addressed to the manufacturer in care of the vendor, so indicate.

If remittance address is different from the mailing address so indicate below.

Firm Name: _____

Mailing Address: _____

Submitted by: _____

Name & Title Printed: _____

REQUEST FOR TAXPAYER IDENTIFICATION NUMBER

STEP 1. Provide your complete name and Taxpayer Identification Number *(Check ONE box only.)*

U.S. Resident - Individual / Sole Proprietor (Form 1099 reportable)

Name _____

If you are a sole proprietor, name of the owner of the business: _____

Social Security Number or Employer Identification Number

U.S. Partnership, Limited Liability Company ("LLC"), or Trust (Form 1099 reportable)

Name (as shown on your tax return) _____ Employer Identification Number

U.S. Corporation (exempt from Form 1099 reporting except for medical or legal services)

(If an LLC electing corporate status for U.S. tax purposes, please attach a copy of your U.S. tax election on IRS Form 8832, Entity Classification Election)

Name (as shown on your tax return) _____ Employer Identification Number

U.S. Tax-Exempt Organization or Federal, State, or Local Government Agency (exempt from Form 1099 reporting)

Name (as shown on your tax forms) _____ Employer Identification Number

STEP 2. Certification/Signature *(Complete the following)* Under penalties of perjury my signature certifies that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me).
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.
3. I am a U.S. person* (including a U.S. resident alien).

Certification Instructions: You must cross out item 2 above if you have been notified by IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, number 2 above does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

Signature: _____ Phone: () _____

Print Name: _____ Title: _____ Date: _____

Address: _____ City: _____ State: _____ ZIP: _____

Instructions for U.S. Tax Persons

As a business, federal income tax law requires us to report certain payments we make to you if you are not exempted from this reporting responsibility. In order for us to properly meet the federal tax law requirements, we need certain information from you. Please complete the information requested above and return this form to the address shown above. If you do not provide us with your correct taxpayer identification number, you may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, you may be subject to 28% backup withholding on reportable payments we make to you.

If you have any questions, please call us at _____ (provide requester's telephone number).

***Are you a U.S. person?** The IRS defines a U.S. person as:

- a U.S. citizen;
- an entity (company, corporation, trust, partnership, estate, etc.) created or organized in, or under the laws of, the United States; a state; or the District of Columbia
- a U.S. resident (someone who has a "green card" or has passed the IRS "substantial-presence test." For an explanation of the substantial-presence test, please see IRS Pub. 515 or 519, available at www.irs.gov.)

If your answer is NO, please do not complete this form and contact us at *(insert requester's phone number here)* _____

If your answer is YES, please complete the form. See page 2 for additional information.

FOR OFFICE USE ONLY

Please complete and return to: *(requester's return address)*

(Requester enter name, address, and account as they appear in requester's records.)

Name _____

Locator ID _____

3 GENERAL INFORMATION

3.1 The Present State of The Utilities Commission, City of New Smyrna Beach, Florida: The Utilities Commission was created in 1967 through the passage of Chapter 67-1754 Laws of Florida, Special Acts of 1967 (House Bill 1669), which amended the Charter of the City of New Smyrna Beach, Florida (the “City”) to create the Utilities Commission. In 1985 the Florida Legislature enacted Chapter 85-503, Laws of Florida that constituted an amendment to Chapter 67-1754, Laws of Florida and became the revised Enabling Act for the Utilities Commission. The Special Act was a complete restatement of the 1967 Enabling Act, but included the 1984 charter amendments and added that the Utilities Commission would function the same as it previously functioned under Chapter 67-1754 Laws of Florida. The Utilities Commission is governed by five Commissioners who are appointed by the City Commission. In a referendum held in October, 1984, voters approved amendments to the City Charter which (1) require City Commission approval for extensions of utility services outside the City limits; (2) give the City Commission the right to review and approve the Utilities Commission’s operating budget; and (3) require City Commission approval before issuing or refunding revenue certificates and entering into contracts which exceed four years. The Utilities Commission currently provides utility services to approximately 25,000 electric, 24,000 water, 20,000 wastewater/reuse and 400 internet customer accounts.

3.2 Audit Services for the Utilities Commission, City of New Smyrna Beach

- a. The Commission is seeking written, sealed proposals with statements of qualifications, from qualified public accounting firms to provide audit services to the Commission over the next four (4) years. One year with the option to renew for three one year periods. Starting with fiscal year 2012 (October 1, 2011 to September 30, 2012).
- b. The Utilities Commission, City of New Smyrna Beach (Commission) operates under the direction of a contracted General Manager/CEO as a single enterprise fund (also reported as a component unit of the City of New Smyrna Beach).
- c. Resolution 28-78 and other local and state statutes require an annual audit of the books of account, financial records and transactions of all administrative departments of the Commission by an independent certified public accountant.
- d. Proposals will be evaluated by an Evaluation Committee comprised of UC Staff. The committee will rank the firm(s) based on their proposal submitted for evaluation according to the evaluation criteria in this proposal. The committee will submit the top ranked firm to the Utilities Commission for approval.
- e. The Audit working papers shall be retained by the Auditor for five years. The working papers shall be made available to the Commission should the need arise.

4 SCOPE OF SERVICES

- 4.1** The Commission is requesting proposals from qualified certified public accounting firms to provide auditing services for the fiscal year ending September 30, 2012. The Utilities Commission reserves the right to renew this contract upon mutual agreement for fiscal years ending 2013, 2014 and 2015. The audits must be performed in accordance with:
- a. Generally Accepted Accounting Principles (GAAP)
 - b. Government Auditing Standards, issued by the Comptroller General of the United States
 - c. Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB)
 - d. Florida Statutes, as applicable
 - e. Auditing standards and procedures recommended in the American Institute of Certified Public Accountants' Industry Audit and Accounting Guide "Audits of State and Local Governments" as amended.
 - f. The Rules of The Auditor General of the State of Florida, Chapter 10.550
- 4.2** The audit shall be an annual financial audit as defined in Section 218.31 (17), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards mentioned previously.
- 4.3** A mini compliance audit of randomly selected Accounts Payable and Payroll transactions and controls shall be completed no later than August 1st of the fiscal year being audited. The financial statement audit fieldwork should be completed by December 15th of each year. The Comprehensive Annual Financial Statements shall be provided for distribution not later than March 15th of the calendar year following the audit. Timeliness is critical in the performance of the audit.
- 4.4** The audit of the Commission's financial records must be made in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The audited financial statements must be prepared in conformity with Generally Accepted Accounting Principles (GAAP).
- 4.5** Accompanying the financial statements, the Auditor will submit a Management Letter of Comments and Recommendations, if applicable, for improvement of program and financial management per the Auditor's opinion after examining the Commission's financial statements.

- 4.6** The Auditor shall submit a Comprehensive Annual Financial Report (CAFR) which shall comply with the applicable reporting standards as contained in the publications aforementioned, as amended. Twenty (20) color copies and one electronic pdf of document shall be made. The Commission will provide a color cover page (also in electronic format) for the final document. Each audit report shall contain at a minimum, the following:
- a. Index.
 - b. Letter of Transmittal
 - c. Independent Auditor's report
 - d. Management's Discussion and Analysis
 - e. Basic Financial Statements
 - f. Notes to the Financial Statements
 - g. Supplemental Information to include detailed financial information for each division operated by the Commission.
 - h. Statistical Section
 - i. Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
 - j. Management Letter
- 4.7** The firm selected shall submit progress reports to or hold periodic meetings with the Director of Finance/CFO of the Commission. The information provided in these reports/meetings should be sufficiently detailed to provide assurance that the audit is on schedule, noting achievements and problems, which have potential effect on the schedule.
- 4.8** The Commission will provide the auditor with reasonable workspace, internet connection, telephone lines, copying machine and fax capability.
- 4.9** An audit completion conference with the Director of Finance/CFO and/or the General Manager/CEO, or their designee will be conducted by the lead auditor. At the conference findings and recommendations regarding compliance and internal control and other findings shall be discussed. Ample time shall be provided to respond in writing to these findings as required to be incorporated with the final CAFR.

4.10 Technical Evaluation Criteria

The Commission will consider the following criteria in the evaluation of a Firm's proposal and rank all proposals against the below criteria:

a. Overall proposal demonstrates the firm has a thorough understanding of the services to be provided relative to the UC's audit requirements, and that the required time schedule can be met.

>Maximum Points 20

b. The proposal shows that the firm has extensive experience in governmental audits, knowledge of FERC and utility accounting and has prior experience in auditing electric operations of a similar size. Staff is competent and professional, and exhibits prerequisite experience. The firm's proximity to the UC is beneficial.

>Maximum Points 30

c. The firm's proposal demonstrates extensive experience in audit services and includes a detailed scope of work and approach to audit, including review of internal controls.

>Maximum Points 30

d. Cost/fee proposed.

>Maximum Points 20

5 STATEMENT OF NO PROPOSAL

If you do not intend to bid on the RFP, please return this form immediately to:

**Utilities Commission, City of New Smyrna Beach
Materials Management Department
200 Canal Street
P.O. Box 100
New Smyrna Beach, Fla. 32170**

We, the undersigned, have declined to submit a proposal for:
Audit Services, RFP# 04-12

Reason:

- Specifications too tight, geared toward one brand or manufacturer (explain below)
- Insufficient time to respond.
- Specifications unclear (explain below)
- We do not offer these products and/or services.
- Our present schedule does not permit us to perform.
- Unable to meet specifications or provide services.

Remarks _____

We understand that if this Statement of No Proposal is not executed and returned, our name may be deleted from the list of qualified Audit Firms.

Company Name: _____

Address: _____

Phone: _____

Signature: _____

6 REFERENCES

Provide the business names, contact persons and telephone numbers of five (5) references for which the firm has provided the audit services described in this proposal for two (2) years or more. Include relationships with utility and governmental agencies. It is our intent to contact these references during the evaluation process.

1. Name of Company: Address: _____
Point of Contact: _____ Phone #: _____
Service(s) Provided: _____

Dates of Service: _____
2. Name of Company: Address: _____
Point of Contact: _____ Phone #: _____
Service(s) Provided: _____

Dates of Service: _____
3. Name of Company: Address: _____
Point of Contact: _____ Phone #: _____
Service(s) Provided: _____

Dates of Service: _____
4. Name of Company: Address: _____
Point of Contact: _____ Phone #: _____
Service(s) Provided: _____

Dates of Service: _____
5. Name of Company: Address: _____
Point of Contact: _____ Phone #: _____
Service(s) Provided: _____

Dates of Service: _____

7 AUDIT FIRM INFORMATION AND PRICING FORM

Name of Audit Firm: _____

Mailing Address: _____

Street Address: _____

City/State/Zip Code: _____

Phone: _____ Fax: _____

To The Utilities Commission, City of New Smyrna Beach, Florida

Pursuant to and in compliance with the Commissions notice inviting sealed proposals (Request for Proposal), and the other documents relating thereto, the undersigned Audit Firm, having familiarized himself with the terms of the proposal documents, local conditions and the cost of the work at the place where the work is to be done, hereby proposes and agrees to perform within the time stipulated, all work required in accordance with the scope of services and other documents including Addenda, if any, on file at the Materials Management Department for the price hereinafter set forth.

Cost for all contractual services, broken down by service activity or task described. A payment schedule that is related to the successful completion of each task should be included with a breakdown for each year as follows:

<u>Fiscal Year 2012:</u>	<u>Est. Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner (Principal)	_____	\$ _____	\$ _____
Manager	_____	\$ _____	\$ _____
Senior	_____	\$ _____	\$ _____
Semi-Senior	_____	\$ _____	\$ _____
Junior Staff	_____	\$ _____	\$ _____
Other Staff (Specify)	_____	\$ _____	\$ _____
All Other Cost	_____	\$ _____	\$ _____
Out-of-Pocket Expenses			
Meals/Lodging			\$ _____
Transportation			\$ _____
Total for Audit			\$ _____

<u>Fiscal Year 2013:</u>	<u>Est. Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner (Principal)	_____	\$ _____	\$ _____
Manager	_____	\$ _____	\$ _____
Senior	_____	\$ _____	\$ _____
Semi-Senior	_____	\$ _____	\$ _____
Junior Staff	_____	\$ _____	\$ _____
Other Staff (Specify)	_____	\$ _____	\$ _____
All Other Cost	_____	\$ _____	\$ _____

Out-of-Pocket Expenses			
Meals/Lodging			\$ _____
Transportation			\$ _____
Total for Audit			\$ _____

<u>Fiscal Year 2014:</u>	<u>Est. Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner (Principal)	_____	\$ _____	\$ _____
Manager	_____	\$ _____	\$ _____
Senior	_____	\$ _____	\$ _____
Semi-Senior	_____	\$ _____	\$ _____
Junior Staff	_____	\$ _____	\$ _____
Other Staff (Specify)	_____	\$ _____	\$ _____
All Other Cost	_____	\$ _____	\$ _____

Out-of-Pocket Expenses			
Meals/Lodging			\$ _____
Transportation			\$ _____
Total for Audit			\$ _____

<u>Fiscal Year 2015:</u>	<u>Est. Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner (Principal)	_____	\$ _____	\$ _____
Manager	_____	\$ _____	\$ _____
Senior	_____	\$ _____	\$ _____
Semi-Senior	_____	\$ _____	\$ _____
Junior Staff	_____	\$ _____	\$ _____
Other Staff (Specify)	_____	\$ _____	\$ _____
All Other Cost	_____	\$ _____	\$ _____

Out-of-Pocket Expenses			
Meals/Lodging			\$ _____
Transportation			\$ _____
Total for Audit			\$ _____

Respondent shall provide the Commission a written statement of its projection of hours involved in each task, the estimated breakdown of those hours by employee classification and the professional fees to be charged to perform this audit.

The undersigned, as Audit Firm, declares that the only person or parties interested in this proposal as principals are those named herein; that this proposal is made without collusion with any person, firm or corporation; and he proposes and agrees, if the proposal is accepted, that he will execute a contract with the Commission; that he shall comply with all requirements and elsewhere stated in the Request For Proposal may result in a finding that the Audit Firm is non-responsive.

Signature/Authorized Company Official

Date

Printed Name and Title