

TOWN OF PATTERSON

Request for Proposal Independent Audit Services

Request

The Town of Patterson is requesting proposals from qualified CPAs and/or CPA firms to serve as the Town's Independent Auditor. In this capacity the successful applicant will perform an end-of-year audit on the Town of Patterson's statutory basis financial statements (NYS AUD). The primary role of the auditor is to express an opinion on whether the Town's financial statements are free of material misstatements. The independence of the auditor is crucial to a correct and thorough appraisal of Town's financial controls and reports. Any relationship between the auditors and the Town of Patterson, other than retention for the audit itself, must be disclosed in the auditor's reports. Compensation for these services will be in the form of a fixed annual fee.

The Town is interested in an Auditor/Auditing firm with significant experience in municipal accounting and auditing. In addition, the successful auditor must be a Certified Public Accountant, certified in New York State. All proposals should clearly state the educational background and auditing experience of the auditor, or in the case of a firm, of the auditors who will be assigned to work for the Town of Patterson.

The proposal submitted should also include a list of references, preferably other municipalities and/or taxpayer funded entities.

We look forward to reviewing your proposal.

A. RFP Instructions

1. All responses must be in writing and signed by the member of your firm who will be the engagement partner (the partner who will have overall responsibility for this engagement and who will be our primary contact with your firm).
2. Two copies of your response must be sent to Antoinette Kopeck, the Town Clerk, by regular mail or overnight delivery (e.g., Federal Express), and must be received by Antoinette Kopeck on or before 3:00 p.m. on Friday, November 2, 2018.
3. You must also e-mail a PDF version (rather than a Word or WordPerfect file) of your response, on or before 3:00 p.m. on Friday, November 2, 2018, to (a) Antoinette Kopeck and (b) Supervisor Richard Williams.
4. Antoinette Kopeck's e-mail address is townclerk@pattersonny.org, and her postal address is Office of Town Clerk, Town of Patterson, PO Box 470, Patterson, NY 10563-0470. Physical address for other than USPS is 1142 Route 311, Patterson, NY 10563. Supervisor William's e-mail address is supervisor@pattersonny.org.
5. Proposals may not be faxed, and faxed proposals will not be accepted.

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6. The subject line on your e-mail should read: "Response to Patterson RFP for Auditing Services 2018." The envelope containing the two hard copies of your response should similarly state: "Response to Patterson RFP for Auditing Services 2018."
7. By responding to this RFP, you agree that (a) your proposal shall be irrevocable until January 31, 2019, (b) you are solely responsible for any and all costs you incur in connection with responding to this RFP, (c) you will not look to the Town Board or the Town for reimbursement of any costs you incur in connection with responding to this RFP, (d) if requested, you will travel to the Town, at your sole expense, for an interview at a time and place of the Town Board's choosing, (e) your response, and any documents that accompany your response, once submitted, shall become the property of the Town, (f) if you are selected pursuant to this process, you will provide the services requested for Fiscal Year End December 31, 2018 pursuant to the terms of an engagement letter to be agreed upon between your firm and the Town Board, and which can be renewed, if both parties agree at the end of that period, for up to three additional years, FYE December 31, 2019, FYE December 31, 2020 and FYE December 31, 2021 respectively, (g) this RFP is issued to elicit responses about the firms that receive it and is not an offer, (h) no contract or other binding obligation with the Town will exist or be deemed to exist, unless and until a written agreement has been executed on terms and conditions acceptable to the Town Board, and (i) the issuance of this RFP and the submission of the recipient firm's proposal do not create a contract or any obligation upon the Town to enter into a legal relationship with any one or more of the recipient firms.
8. Any questions you might have regarding this process should be submitted in writing and e-mailed to Antoinette Kopeck and Richard Williams at the e-mail addresses set forth above. We will do our best to respond to all such questions received on or before Friday, October 26, 2018.

B. Scope of Services

The Town Auditor will perform an audit on the Town of Patterson's statutory basis financial statements (NYS Annual Update Document). The primary role of the External Auditor is to express an opinion on whether the Town of Patterson's financial statements are free of material misstatements. The following lists include, but are not limited to, examples of auditing services that the Town's Auditor might be asked to provide. Further, applicants may wish to submit proposals that address all of these needs or various combinations thereof.

1. Town Board:

- a. Perform end-of-year audit of the Town of Patterson's Financial Statements and provide copies of the Audited Report in the form as requested by the Town Board, including bound, unbound and electronic versions.
- b. Provide a written management letter expressing audit findings.
- c. Available for telephone calls, conferences and in-person meetings with the Supervisor, Town Board Members, Town Comptroller, and Town personnel.

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C. Selection Criteria and Process

In selecting the Auditor to provide auditing services for the Town, the following factors will be considered:

1. Experience in GASB and public auditing and accounting principles.
2. Qualifications of the individual CPA's who will be assigned to handle the Town's business.
3. The annual fee to be charged for Auditing services and the billable rates for items not included in this RFP.

Proposals will be reviewed by the Patterson Town Board. A select number of respondents may be invited to an interview with the Town Board after the review is completed. Auditors should be prepared to answer detailed questions regarding their proposals during this interview.

D. RFP Process

This RFP is the first part of a larger process the Town Board is undertaking to evaluate and select the best and most appropriate Auditor for the Town. Specifically, the Town Board is seeking to retain an auditor who, or auditing firm whose, CPAs demonstrate the ability to provide excellent auditing services as measured by quality of auditing, cost-effectiveness, a commitment to proactive advice, responsiveness, integrity, diversity, community-mindedness, and a dedication to the residents of the Town of Patterson.

E. Conflict Disclosure

Before you begin this RFP process, it is important to determine if your firm would have any conflicts (potential or actual) if selected to represent the Town. If you have any questions regarding any such conflicts, or if you are aware of any such conflicts, you must submit such questions or identify the conflict in writing, by e-mail, to Supervisor Williams at the e-mail address set forth above. It is recommended that you not start your response to this RFP until any conflict issues have been discussed and fully explored with Supervisor Williams. Unless you state otherwise, the Town Board will deem your response a representation that you are not aware of any conflicts, potential or actual, between any client of your firm and the Town.

F. Timeline

Publication and distribution of RFP Thursday, October 4, 2018

Responses to RFPs due Friday, November 2, 2018

Interviews November 28, 2018

Anticipated Town Board vote December 12, 2018

Anticipated signed retainer agreement December 14, 2018

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G. Form of Proposal

Proposals should address the issues outlined in the "Scope of Services" section of this RFP. They should be concise, yet thorough. Please insure that your proposal for the Town of Patterson also addresses, to the fullest extent practicable, the following requested information:

1. Identify all local municipal entities you currently represent, or have represented within the past 3 years.
2. Identify your auditing firm's offices and the number of professionals by location.
3. Provide a summary of your auditing firm's experience in providing auditing services to municipal entities giving particular attention to the particular services outlined above in Section C. Identify the percentage of your auditing firm's revenues derived from representing municipal entities.
4. Provide examples where your firm has utilized creative and strategic approaches, to the benefit of a municipal entity, to resolve what would otherwise be a financial matter.
5. Specify the CPAs you would propose to advise the Town and provide their respective educational and professional backgrounds.
6. Provide three non-Town references who can speak to the experience and expertise of your firm and, in particular, the CPAs you propose to advise the Town.
7. Provide a fee proposal. Indicate the annual flat fee that your firm will charge to audit the Town. (This rate would cover all hours, mileage, and materials provided by your firm for services covered in proposal). Indicate whether you would propose offering any other billing methodology.
8. Describe how you would assure that all Town matters would receive prompt and thorough attention.
9. If your firm has a written values statement, or a mission statement, please include it with your response.
10. Describe any significant accomplishments in the area of pro-bono work, or community service.
11. Identify and provide a short description of any malpractice action filed against, or sanction imposed on, your firm.
12. Identify whether your firm (or any of your partners or associates) has been a defendant or respondent in any litigation or agency action relating to the provision of auditing services within the past five years.
13. Provide any significant awards, accomplishments, or leadership positions that demonstrate expertise or recognition relevant to the Town's auditing needs.
14. Identify specific in-service training you would provide the Town and how you would charge for such training.
15. Describe what you believe would be an ideal working relationship between an Auditor and the Town.
16. Provide any additional information or considerations that you believe are relevant.