



CITY OF MARYSVILLE, CALIFORNIA

AUDIT SERVICES
REQUEST FOR PROPOSALS

FISCAL YEARS 2023-2025
PLUS OPTIONAL TWO YEARS

Release Date: November 8, 2022

Deadline for Submission: December 7, 2022

Contact person: Jennifer Styczynski, Finance Director

526 C Street
Marysville, CA 95901
(530) 749-3901

CITY OF MARYSVILLE, CALIFORNIA
REQUEST FOR PROPOSALS FOR AUDIT SERVICES

Table of Contents

Part 1 – Audit Specifications	Page Number
I. Introduction	4
II. Description of the City	5
III. Scope of Work to be Performed.....	5
A. Services to be Performed by Auditors	5
B. Timeline Requirements	6
C. Reporting and Communication	7
D. Other Considerations	7
E. Specific Deliverables to the City of Marysville.....	8
IV. City Responsibilities	8
A. Finance Department	8
B. Report Preparation	8
V. Basis for Compensation	9
VI. Additional Provisions.....	9
VII. Special Terms and Conditions	10
 Part 2 – Proposal Requirements and Information	
I. Proposal Process and Calendar	11
A. Distribution of Proposals	11
B. Deadline for Submission of Questions	11
C. Proposal Submission.....	11
D. Proposal Review and Notifications.....	11
E. Final Selection Notification	11
F. Interviews.....	11
G. Important Dates.....	11
II. Proposal Requirements	12
A. Independence	12
B. License to Practice in California.....	12

C.	Firm Qualifications and Experience	12
D.	Partner, Supervisory, and Staff Qualifications and Experience.....	12
E.	Specific Audit Approach.....	13
F.	Identification of Anticipated Potential Audit Problems.....	13
G.	Total All-Inclusive Maximum Price	13
H.	Rates by Partner, Supervisor, and Staff Level	13
I.	Ownership of City-Related Documents	14
J.	Acceptance of Proposal Contents	14
K.	Acceptance or Rejection and Negotiation of Proposals.....	14
III.	Evaluation Process	14
IV.	Format and Content of Proposals.....	15
A.	Title Page	15
B.	Table of Contents	15
C.	Letter of Transmittal	15
D.	Audit Team	15
E.	Audit Scope and Provisions	16
F.	Cost Data.....	16
G.	Additional Data.....	16

Appendices

- A. Format for Schedule of Professional Fees and Expenses to Support the Total All-Inclusive Maximum Price
- B. Format for Schedule of All-Inclusive Maximum Price by Report
- C. Insurance Requirements

PART 1 – AUDIT SPECIFICATIONS

I. INTRODUCTION

The City of Marysville (hereinafter referred to as “the City”) is requesting proposals from qualified firms of certified public accountants for a three-year contract to audit its financial statements for the three years beginning with the fiscal year ending June 30, 2023. At the option of the City, the audit engagement may be extended for two, one year periods (fiscal years) by written amendment. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial and compliance audits in the U.S. General Accounting Office’s (GAO) *Government Auditing Standards*, the provisions of the Single Audit Act of 1984, as amended in 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Governmental Accounting Standards Board (GASB) Pronouncements.

There is no expressed or implied obligation of the City to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code Section 6250 et seq.). Any language purporting to render the entire proposal confidential or proprietary will be ineffective and will be disqualified.

During the evaluation process, the City reserves the right, where it may serve the City’s best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. The City reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether the proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Marysville and the firm selected.

To be considered, five (5) hard copies of the proposal along with one (1) electronic copy (PDF format preferred) via thumb drive must be received by the City of Marysville, Office of the City Clerk, 526 C Street, Marysville, CA 95901 no later than 2:30 PM, Wednesday, December 7, 2022. It is anticipated that the selected firm will be notified no later than Tuesday, December 27, 2022. Failure to provide the required number of copies may render your proposal as non-compliant. The City reserves the right without prejudice to reject any or all proposals and/or waive any irregularity.

A copy of this request for proposals and the City’s most recent budget and audit can be found on the City’s website www.marysville.ca.us. All inquiries relating to this request for proposals shall be emailed and state in the subject line “Audit RFP” to:

Jennifer Styczynski
jennifers@marysville.ca.us

II. DESCRIPTION OF THE CITY

Incorporated in 1851, Marysville is a charter city operating under the Council-Manager form of government. The five-member City Council consists of a mayor, a vice-mayor, and three council members elected to serve four-year terms. The City Council appoints the City Manager to be the chief executive officer and administrative head of the City government. Marysville is a full-service city and provides services through six (6) departments that include: Office of the City Manager, Finance, Community Development, Public Works, Fire, and Police. City operations and services are supported by 70 full-time and 29 part-time employees and a FY 2022-23 General Fund budget of \$16.36 million.

The City's fund structure includes the General Fund, Special Revenue Funds, Capital Projects Fund, Enterprise Funds, and Fiduciary Funds. The Fiduciary Fund of the Marysville Levee District requires a separate audit which is also part of this RFP.

The City's financial statements have been audited by Richardson & Company, LLP for 5 years. The fee for the prior year audit services was \$40,660 which included the City Audit, the Gann Limit Review, the Single Audit, the Financial Transactions Report, and the Audit for the Marysville Levee District.

The City uses Incode 10 by Tyler Technologies for general ledger, budget, fixed assets, cashiering, accounts receivable and payable, and payroll.

III. SCOPE OF WORK TO BE PERFORMED

A. Services to be Performed by Auditors

1. In general, the auditors will perform a financial and compliance audit to determine (a) whether the combined financial statements of the City fairly present the financial position and the results of financial operations in accordance with generally accepted accounting principles, and (b) whether the City has complied with laws and regulations that may have a material effect upon the financial statements.
2. The auditors will perform the audit of the primary government financial statements of the City in conformity with accounting principles generally accepted in the United States of America including all properly classified funds of the primary government required by generally accepted accounting principles to be included in the financial reporting entity and issue an opinion thereon. The auditor shall also be responsible for performing certain procedures involving Management's Discussion and Analysis (MD&A) and required supplementary information (RSI) required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.
3. The auditors will examine the City's internal accounting controls and accounting procedures and render written reports of their findings and recommendations to the Finance Director. The examination shall be made, and reports rendered in accordance with generally accepted government auditing standards. In addition, the auditors shall communicate any reportable conditions found during the audit that can be defined as either a significant or material weakness in the design or

operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

4. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: Jennifer Styczynski, Finance Director, and Jim Schaad, City Manager.
5. Under the requirements of the Federal Government's program covering a single audit for all federal grant funds, auditors shall conduct an audit in accordance with the Single Audit Act Amendments of 1996, Uniform Guidance and generally accepted auditing standards as well as generally accepted governmental auditing standards.
6. Auditors shall submit a management letter setting forth their findings and/or recommendations on those matters noted and observed during the conduct of the examination of the financial records and developed within the scope, usually associated with such an examination relating to, but not limited to, a) improvement in systems of internal control, b) improvement in accounting system, c) apparent noncompliance with laws, rules, and regulations, and d) any other material or significant matter coming to the attention of the firm during the conduct of the examination.
7. Auditors shall prepare the Annual Report of Financial Transactions and proof of submission by the deadline January 31 of each fiscal year.
8. Auditors shall prepare a report on the City's compliance with Proposition 111, Article XIII.B of the California State Constitution and Government Code 7900 (et seq.) in its calculation of the "Gann Limit".
9. Auditors shall perform the audit of the Marysville Levee District to the same standards as the City.
10. Auditors shall prepare GASB 68 adjustments, presented to City staff upon completion of the audit fieldwork.
11. Any other reports to the governing body as may be required by generally accepted auditing standards.
12. Report preparation and printing are the responsibility of the independent auditor. This includes copies in PDF format.

B. Timeline Requirements

1. Auditors shall schedule with the Finance Director, or designee, for the Fiscal Year 2022-2023 Audit.
2. All City books will be closed and ready for audit by the mutually agreed upon start date. City staff shall prepare detailed lead sheets and account reconciliations for the auditors.

3. Fieldwork shall commence on an agreed upon date between auditors and City staff but no later than the last week of October and shall be completed by no later than the third week of December, at which time a draft copy of all reports listed under “Specific Deliverables to the City of Marysville” shall be prepared and delivered to the Finance Director.
4. The Entrance Conference, Progress Reporting, and Exit Conference should be held by the time frames indicated on the schedule shown below:

i.	Entrance Conference with key Finance Department staff to discuss work to be performed, establish overall liaison for audit and arrangements for space and other needs of the auditor	Prior to start of field work
ii.	Progress conference with key Finance Department staff to discuss the year-end work to be performed	Midway through audit work
iii.	Exit conference with Finance Director and City Manager to summarize the results of the field work and to review significant findings	At the conclusion of the year-end audit work

C. Reporting and Communication

1. The auditors will meet continuously during the field work process with the Finance Director, or designee, to discuss preliminary audit findings and management recommendations.
2. Prior to issuing their final reports, the auditors will meet with the Finance Director and his/her designee(s) with all audit reports to be addressed to the City Council.
3. The auditors may be consulted occasionally throughout the year as an information resource. Auditors may be asked to provide guidance on implementation of Governmental Accounting Standards Board (GASB) requirements and specifics of federal and state regulations as they may affect local government accounting. In addition, the auditors may be asked to assist with the implementation of new pronouncements (e.g. GASB 97, GASB 98).

D. Other Considerations

1. All working papers and reports must be retained, at the auditor’s expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Marysville of the need to extend the retention period.
2. The auditors will be required to make working papers available upon request to the appropriate parties. 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.

3. Throughout the year, the auditor will provide financial advice and counsel on matters occurring throughout the year that would affect the annual report.
4. The audit partner/manager may be required to attend City Council meeting(s) to explain or clarify financial statements or accounting requirements.

E. Specific Deliverables to the City of Marysville

Reports	Due Date	Qty.
Audit of the general purpose financial statements of the City of Marysville and preparation of the audit report.	No later than December 31st	5
Audit of the general financial statements of the Marysville Levee District and preparation of the audit report	No later than December 31st	5
Testing of and full report on the compliance with the Single Audit Act of 1984, as amended in 1996, and applicable laws and regulations	No later than February 28th	5
Annual Report of Financial Transactions	Not later than January 31st	1
Appropriation Limit Calculations	No later than December 31st	1

IV. CITY RESPONSIBILITIES

A. Finance Department

1. Finance Department staff will prepare the final closing of the books including any auditor adjusting entries or changes to the financial statements as well as providing balance sheets for all funds and groups, statements of revenue and expenditures for all funds including detailed subsidiary ledgers.
2. Finance Department staff will produce the confirmation letters that are mailed by the auditors.
3. Finance Department staff will be available to assist the auditors in locating records or preparing audit schedules. All requests from the auditors will be directed to the Finance Director or designee.

4. Finance Department staff will provide the auditors with reasonable workspace to include desks and chairs as well as access to telephones, photocopying machines and Wi-Fi access.

B. Report Preparation

1. Auditor will prepare a draft copy of the audit report for City review.
2. Final preparation and printing of the audit report will be the responsibility of the auditor.
3. Preparation, editing, and printing of all other reports as indicated in Section III (E), Specific Deliverables to the City of Marysville, will be the responsibility of the auditors. An electronic format (PDF) of every completed report, with signatures, is a component of the deliverables.

V. BASIS FOR COMPENSATION

- A. The City will pay the auditors for the services described in Part I, Section III (Scope of Work to be Performed) that do not exceed the amount contained within a signed agreement between the City and the audit firm. For additional services required after the inception of the agreement, written approval by the City shall be required in advance of such services being rendered. The fee for such services shall be paid based on the auditor's quoted hourly rates listed in Appendix A.
- B. The City shall receive all final opinions and reports no later than December 31st, following the initial fiscal year as outlined in Section III (E) "Specific Deliverables to the City of Marysville" barring any unforeseen City delays. If delay of deliverables is a result of the City, report submission deadlines will be discussed and amended. Final reports for grant and agency programs shall be completed in time to meet required submission dates.

VI. ADDITIONAL PROVISIONS

- A. Upon notice of intent to award contract, the successful contractor shall enter into a Standard Consultant Agreement with the City of Marysville. The selected firm will maintain the minimum insurance requirements during the entire term of their engagement plus five years post audit (see Exhibit A). To confirm this requirement, within 15 days from the execution of the Agreement, the selected firm shall furnish the City satisfactory evidence of the insurance requirement and evidence that each carrier is required to give at least 30 days prior written notice of the cancellation of any policy during the effective period of the Agreement. The City shall be named as an additional named insured under the selected firm's policies as noted in the Agreement and contracting insurance shall be primary coverage.
- B. No officer, agent, or employee of the City and no member of its governing bodies shall have any pecuniary interest, direct or indirect, in this agreement or the proceeds thereof. No officer, agent, or employee of the auditors shall serve on a City committee or hold any such position which is incompatible with such person's duties or obligations or other relationship to this agreement.
- C. Time is of the essence in each and all provisions of this agreement.

D. The City is a cognizant agency under the Single Audit Act of 1984, as amended in 1996, and the state audit agencies under terms of its assistance agreement with the City shall have access to the auditor's work papers for purposes of review. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City of Marysville of the need to extend the retention period. The auditors shall make their working papers available to successor auditors. The auditor will also be required to make working papers available, upon request, to the following parties or their designees:

1. City of Marysville
2. Department of Housing and Urban Development
3. U.S. General Accounting Office (GAO)
4. Parties designated by the federal or state governments or by the City of Marysville as part of an audit quality review process
5. Auditor of entities of which the City of Marysville is a sub-recipient of grant funds
6. Auditor of entities of which the City of Marysville is a component unit

In addition, the audit 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.

VII. SPECIAL TERMS AND CONDITIONS

- A. Invoices received from the auditor will be processed within thirty (30) calendar days from receipt.
- B. The City is not liable for any pre-contractual expenses incurred by any bidder. In addition, no bidder shall include any such expenses as part of the price proposed to conduct the operation.
- C. The City reserves the right to withdraw this RFP at any time without prior notice. Further, the City makes no representations that any agreement will be awarded to any bidder responding to this RFP. The City expressly reserves the right to postpone action regarding this RFP for its own convenience and to reject any and all proposals in response to this RFP without indicating reasons for such rejection.
- D. The City is not responsible for oral statements made by any of its employees or agents concerning this RFP. If the bidder requires specific information, the bidder must make the request in writing as instructed in the RFP. Email inquiries are acceptable.
- E. All responses to this RFP shall become the property of the City and a matter of public record once bidding process closes. Responders must identify all copyrighted material, trade secrets or other proprietary information that the responder claims are exempt from disclosure by the California Public Records Act. In the event a responder claims such exemption, the responder must state in the response that:

“The responder will indemnify the City and hold it harmless from any claim or liability and defend any action brought against the City for its refusal to disclose copyrighted material, trade secrets, or other proprietary information to any person making a request thereof.”

Failure to include such a statement shall constitute waiver of the responder’s right to exemption from disclosure and authority for the City to provide a copy of the proposal or any part thereof to the requestor.

- F. All questions regarding this RFP should be made in writing and emailed to Jennifer Styczynski, jennifers@marysville.ca.us.

PART 2 – PROPOSAL REQUIREMENTS AND INFORMATION

I. PROPOSAL PROCESS AND CALENDAR

A. Distribution of Proposals

Request for Proposals shall be available on Tuesday, November 8, 2022.

B. Deadline for Submission of Questions

Questions regarding this request for proposals will be collected, summarized, answered and distributed to all parties. The deadline to submit questions is Friday, December 2, 2022, at 9:00 AM. The summary of questions and answers will be distributed at or before 2:30 PM on the next business day Monday, December 5, 2022, via the email provided on the RFP.

C. Proposal Submission

Proposals for the City of Marysville audit must be received no later than 2:30 PM on Wednesday, December 7, 2022. Proposals submitted via facsimile or by electronic mail will not be accepted. A total of five (5) copies, and one (1) electronic copy (PDF format preferred) via thumb drive must be submitted to the following:

City of Marysville
Office of the City Clerk
526 C Street
Marysville, CA 95901

Proposals must be sealed and include the audit firm’s name and address in the upper or lower left corner. The formal bid reading will occur on Wednesday, December 7, 2022, at 2:30 PM at City Hall by the City Clerk.

D. Proposal Review and Notification

The Finance Director and a select panel of City staff members will review and evaluate each proposal submitted. Written notification will be sent only to those firms that are selected for an interview.

E. Final Selection Notification

The City anticipates sending written notification of status to the finalists by Friday, December 16, 2022.

F. Interviews

The City will schedule interviews with the finalists on Tuesday, December 20, 2022. Firms selected for interviews are requested to prepare a short presentation for the committee.

G. Important Dates

November 8, 2022	Distribution of Proposals
December 2, 2022, at 9:00 AM	Deadline for Submission of Questions
December 5, 2022, at 2:30 PM	Responses to Compiled Questions
December 7, 2022, at 2:30 PM	Proposal Submission
December 16, 2022	Finalist Notification
December 20, 2022	Interviews
December 27, 2022	Notification to finalist
January 17, 2023	City Council approval

II. PROPOSAL REQUIREMENTS

A. Independence

The audit firm should provide an initial affirmative statement that it is independent of the City of Marysville as defined by generally accepted auditing standards. Moreover, the firm must have no conflict of interest with regard to any other work performed for the entity being audited. It is understood that the services performed by the auditors are in the capacity of independent contractors and not as an officer, agent, or employee of the City of Marysville.

B. License to Practice in California

The audit firm should provide an initial affirmative statement indicating that the firm and all assigned key professional staff are properly licensed to practice in California.

C. Firm Qualifications and Experience

1. The proposal 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 staff to be so employed on a part-time basis. Please indicate whether any members of the audit team assigned to the City are reviewers in the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting program.
2. The audit firm shall submit a copy of the report on its most recent external quality control review, with a statement as to whether that quality control review included a review of specific government engagements.
3. The audit firm shall 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 audit 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.

4. For the audit firm's office assigned responsibility for the audit, list the most significant engagements (maximum of 10) performed in the last five years that are similar to the engagement described in this request for proposals.

D. Partner, Supervisory, and Staff Qualifications and Experience

The audit firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in California. The audit firm should also provide information on the governmental auditing experience, including the scope of audit services requested by the City, of each person, and information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The audit firm should provide as much information as possible, including resumes, regarding the number, qualifications, experience and training of the specific staff to be assigned to this agreement. The audit firm should also 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 City of Marysville. However, in either case, the City of Marysville reserves the right to approve or reject replacements. This shall also apply to consultants and firm specialists mentioned in response to this request for proposals.

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

E. 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 Part I, Section III of this request for proposals. It will include an affirmative statement that the auditor will perform an onsite interim audit, uses electronic paperless audit software, and facilitates the collection of source documents through an electronic portal.

F. 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 City of Marysville.

G. Total All-Inclusive Maximum Price

The proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals as “the total all-inclusive maximum price to be proposed”.

H. Rates by Partner, Supervisor, and Staff Level Times Hours Anticipated for Each

The proposal should include a schedule of professional fees and expenses, as presented in the format shown in Appendix A, which supports the total all-inclusive maximum price in the format shown in Appendix B.

I. Ownership of City-Related Documents

All property rights, including publication rights of all reports produced by proposer in connection with services performed under this agreement shall be vested in the City of Marysville. The proposer selected shall not publish or release any of the results of its examinations without the express written permission of the City of Marysville Finance Director or designee.

J. Acceptance of Proposal Contents

After an audit firm is selected by the City, the contents of the submitted proposal shall become a contractual obligation. The successful proposer will be required to execute a standard consultant agreement with the City. Failure of the audit firm to agree to include the proposal as part of the contractual agreement may result in cancellation of the award. The City reserves the right to reject those parts that do not meet with the approval of the City.

K. Acceptance or Rejection and Negotiation of Proposals

The City reserves the right to reject any or all proposals, to waive non-material irregularities or information in this request for proposals, and to accept or reject any item or combination of items . By requesting proposals, the City is in no way obligated to award a contract or to pay expenses of the proposing firms in connection with the preparation or submission of a proposal. Furthermore, the City reserves the right to reject any and all proposals prior to the execution of the contract(s), with no penalty to the City of Marysville. In addition, if the City elects to reject all of the proposals, it reserves the right to select one at random to negotiate a contract for services.

III. EVALUATION PROCESS

The proposals for the City’s audit will be evaluated by a committee. Proposers may be required to make oral presentations as a supplement to their proposals. These presentations would only be held subsequent to the receipt of the proposals and will be part of the evaluation process to determine qualifications of the audit firm. The City will schedule a time and location in the City of Marysville for each oral presentation that it requests. Should a proposer refuse to honor the request for an oral presentation or interview, it may result in the rejection of the proposal by the City. Evaluation considerations will include the following:

- A. Responsiveness of the proposal in clearly stating the understanding of the work to be performed and in demonstrating the intention and ability to perform the work.
- B. Cost. Although a significant factor, cost will not be a primary factor in the selection of an audit firm.
- C. Auditor's experience in conducting audits of cities of similar nature, size, and complexity, and the auditor's commitment to maintaining technical expertise in the municipal financial environment.
- D. Technical experience and professional qualifications of the audit team. The number of key and supervisory personnel who will directly participate in the audit will be a consideration. Another consideration will be the auditor's commitment to keeping the same team assigned to this job for each successive year the auditor is awarded the contract.
- E. Size and structure of the firm's office from which the audit work is to be done. The City is looking for a highly qualified team that is able to meet the due dates specified in this document, and it expects that same team (wherever possible) to complete any successive year's engagements.
- F. Auditor's experience in complying with applicable federal and state regulations relating to non-discrimination of an affirmative action program for equal employment opportunity.
- G. Ability of the firm in providing optional services such as special studies, system review and other services. Examples of such services performed for other client cities will be helpful.

IV. FORMAT AND CONTENT OF PROPOSAL

A. Title Page

The title page should include the request for proposals subject, the name of the proposer's firm, local address, telephone number, name of contact person, and date.

B. Table of Contents

Include a clear identification of the material by section and by page number.

C. Letter of Transmittal

1. State whether the firm is local, national, or international.
2. Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
3. Describe the range of activities performed by the local office such as audit, accounting, or management services.
4. Describe the local office's recent auditing experiences similar to the type of audits requested and give the names and telephone numbers of client officials responsible for five of the audits listed.

5. Describe a positive commitment to perform the service within the time period specified
6. Provide the name(s) of the person(s) authorized to represent the Proposer, title, address, email, and telephone.

D. Audit Team

1. Describe the composition of the audit team, including staff from other than the local office, and consultants. Describe the commitment of the firm to providing the same audit team on subsequent audits. Include resumes of each person so identified.
2. Identify the supervisors and consultants who will work on the audit and include resumes of each person so identified.
3. Identify any members of the audit team who are certified CAFR reviewers in the GFOA or California Society of Municipal Finance Officers (CSMFO) Certificate of Excellence in Financial Reporting programs.

E. Audit Scope and Provisions

Describe the scope of the required services to be provided and outline a plan on how such services will be provided. Please include depth of work, staffing and time estimates. Proposers should list all reports including management letters that are to be issued, the points to be addressed by reports, and the estimated completion dates.

F. Cost Data

Indicate the total hours and hourly rates by staff classification and the resulting all-inclusive maximum fee (not to exceed total) for which the requested work will be done for each of the specific deliverables identified in this request for proposals.

G. Additional Data

Data not specifically requested should not appear in the foregoing sections, but any additional information considered essential to the proposal may be presented at this section.

APPENDIX A

**Schedule of
Professional Fees and
Expenses to Support
the Total All-Inclusive
Maximum Price**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partner	_____	\$ _____	\$ _____	\$ _____
Manager	_____	\$ _____	\$ _____	\$ _____
Supervisory Staff	_____	\$ _____	\$ _____	\$ _____
Other (Specify)	_____	\$ _____	\$ _____	\$ _____
Sub-Total				\$ _____
Other Expenses				\$ _____
Total				\$ _____

APPENDIX B

All-Inclusive Maximum Price by Report	Optional Years				
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
City Audit	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Levee District Audit	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Single Audit	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Financial Transactions Report	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Gann Limit Review	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Total	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

**APPENDIX C
INSURANCE REQUIREMENTS**

Required Coverage. CONSULTANTS, at its sole cost and expense, shall obtain and maintain in full force and effect throughout the entire term of this Agreement the following described insurance coverage. This coverage shall insure not only CONSULTANT, but also, with the exception of workers' compensation and employer's liability insurance, shall name as additional insureds CLIENT, its officers, agents, employees, and volunteers, and each of them:

Policy	Minimum Limits of Coverage
(i) Workers' Compensation and Employer's Liability	Statutory and \$2,000,000 per accident for bodily injury or disease, respectively
(ii) Comprehensive Automobile Insurance Services Office, form #CA 0001 (Ed 1/87 covering auto liability code 1 (any auto))	Bodily Injury/Property Damage \$2,000,000 each accident
(iii) General Liability Insurance Services Office Commercial General Liability coverage on an occurrence basis (occurrence form CG 0001)	\$2,000,000 per occurrence. If Commercial General Liability Insurance or other form with a general aggregate limit shall apply separately to this Project or location, the general aggregate limit shall be twice the required occurrence limit
(iv) Errors and Omissions/ Professionals' Liability, errors and omissions liability insurance appropriate to the CONSULTANT'S profession.	\$2,000,000 per occurrence

If the CONSULTANT maintains higher limit, then the minimum shown above, CLIENT shall be entitled to coverage for the higher limits maintained by the CONSULTANT.

(b) Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared to and approved by CLIENT. At the option of CLIENT, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respect CLIENT or CONSULTANT shall provide a financial guarantee satisfactory to CLIENT guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

(c) Required Provisions. The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

(i) For any claims related to this Project, the CONSULTANT'S insurance coverage shall be primary insurance as respects CLIENT, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by CLIENT, its officers, officials,

employees, or volunteers shall be in excess of the CONSULTANT'S insurance and shall not contribute with it;

(ii) Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to CLIENT, its officers, officials, employees, or volunteers;

(iii) The CONSULTANT'S insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability;

(iv) Each insurance policy required by this Section shall be endorsed to state that coverage shall not be suspended, voided, cancelled by either party, reduced in coverage or in limits except after giving CLIENT 30 days' prior written notice by certified mail, return receipt requested.

(d) Acceptability of Insurers. CONSULTANT shall place insurance with insurers that have a current A.M. Best's rating of no less than A:VII unless CONSULTANT requests and obtains CLIENT'S express written consent to the contrary.