

**TOWN OF GLASTONBURY  
PROFESSIONAL SERVICES PROCUREMENT NOTICE  
REQUEST FOR PROPOSAL  
AUDITING SERVICES  
RPGL-2019-17**

The Town of Glastonbury, Connecticut will be accepting proposals to select a qualified independent certified public accounting firm, in accordance with the provisions of the Connecticut General Statutes, to conduct an audit and to render an opinion on the comprehensive annual financial statements of the Town of Glastonbury. Interested firms should obtain the complete Request For Proposal (RFP) and related information from the Town's website at [www.glastonbury-ct.gov](http://www.glastonbury-ct.gov). Addenda, if any, will be posted to the same website. It is the responsibility of interested firms to check the website during the RFP process.

The Town of Glastonbury reserves the right to accept or reject any and all proposals, or any part thereof, if it is in the best interest of the Town.

Proposals must be submitted to the Purchasing Agent no later than **April 4, 2019 at 11:00 AM. LATE PROPOSALS WILL NOT BE CONSIDERED.**

The selected firm must meet all Municipal, State, and Federal affirmative action and equal employment opportunity practices. The Town of Glastonbury is an Affirmative Action/Equal Opportunity Employer. Minority/Women/Disadvantaged Business Enterprises are encouraged to submit a proposal.

Mary F. Visone  
Purchasing Agent

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**I. GENERAL INFORMATION**

**A. INTRODUCTION**

**Required Services**

The Town of Glastonbury and the Glastonbury Board of Education are requesting proposals from qualified independent certified public accounting firms to audit its financial statements for the fiscal year ending June 30, 2019, with the option to audit the Town's financial statements for each of the four (4) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposal and with the auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the provisions of the State Single Audit Act as set forth in Connecticut General Statutes §§4-230 through 4-236; and requirements of the State of Connecticut Office of Policy and Management concerning municipal audits, requirements of the State of Connecticut Department of Education, and such other requirements as shall be promulgated by various oversight agencies.

Town policy requires a change of auditors every five (5) years and the incumbent firm is precluded from consideration for a second consecutive engagement.

**Considered Services**

The Town of Glastonbury is also requesting qualifications from independent certified public accounting firms or a partner firm to conduct independent cybersecurity audits and assessments, including vulnerability assessments and penetration testing. The cost of such additional services, if contracted, would be separately negotiated.

**B. DESCRIPTION OF GOVERNMENT**

**1. General**

The auditor's principal contact with the Town of Glastonbury will be Nina R. Cousins, Controller, or a designated representative, who will coordinate the assistance to be provided by the Town to the auditor. A list of key personnel is included as **Attachment A**.

**2. Background Information**

The Town of Glastonbury serves an area of 52.5 +/- square miles with an estimated population of 34,584. The Town's fiscal year begins on July 1 and ends on June 30.

The Town of Glastonbury provides the following services to its citizens:

General Government	Community Development	Administrative Services
Public Safety	Physical Services	Sanitation
Human Services	Leisure/Culture	Education

The Town of Glastonbury is organized into several departments and divisions. More detailed information on the government and its finances can be found in the following documents available on the Financial Administration page of the Town's website [www.glastonbury-ct.gov](http://www.glastonbury-ct.gov):

- Comprehensive Annual Financial Report
- Budget Summary
- Federal and State Financial and Compliance Reports

The audits for the year ended June 30, 2018 were completed with no adjusting journal entries issued by the audit firm to the Town and there was no management letter.

### 3. Fund Structure

The Town of Glastonbury reported the following funds for the year ended June 30, 2018:

- **Major funds:**
  - General Fund
  - Special Assessments (Sewer Sinking) Fund
  - Capital Reserve Projects Fund
  - Capital and Nonrecurring Expenditures (Capital Reserve) Fund
  - Land Acquisition Fund
- **Twenty-two (22) non-major governmental funds**
- **Internal service fund – Self Insurance Reserve**
- **Fiduciary funds:**
  - Pension Trust Fund
  - OPEB Trust Fund
  - Agency Funds – Student Activities Fund and Education Dependent Care Fund

### 4. Pension and Other Postemployment Benefit (OPEB) Plans

The Town of Glastonbury is the administrator of a single-employer Public Employee Retirement System (PERS) defined benefit pension plan for substantially all full-time employees. Excluded from this plan are Highway, Fleet Maintenance, Facilities and Sanitation employees hired after January 1, 2013, unaffiliated Town employees hired after June 1, 2013, and certified personnel of the Board of Education. Excluded Town employees are eligible to participate in either a defined contribution plan or a hybrid plan with both defined benefit and defined contribution components. The PERS is included in the Town's financial statements as a Pension Trust Fund. Stand-alone reports are not available. Certified personnel of the Board of Education are covered under the State Teacher's Retirement System, for which stand-alone reports are issued.

In addition to providing pension benefits, the Town provides postemployment benefits for certain employees for current and future health insurance benefit expenses through a single-employer defined benefit plan. This plan is included in the statements as an OPEB Trust Fund. Stand-alone statements are not available for this plan. Certified personnel of the Board of Education are eligible to participate in the Connecticut State Teachers' Retirement System Retiree Health Insurance Plan, which is administered by the Teachers' Retirement Board, and for which stand-alone statements are issued.

### C. **MINIMUM REQUIREMENTS**

To be considered interested firms and individuals must satisfy the following requirements:

- Firms submitting proposals must be qualified and licensed to perform independent audits of

municipalities of the State of Connecticut.

- Supervisory members of the audit team, including the "in charge" field auditor, should be certified public accountants and have a minimum of four (4) years of municipal audit experience in the State of Connecticut. The Selection Committee intends to strongly consider municipal audit experience and certification in evaluating the Respondent's audit team. The firm shall be required to maintain a consistently qualified team during the term of the engagement.
- The firm must have issued, for a minimum of three Connecticut municipalities similar in size to the Town of Glastonbury (population greater than 20,000), a Comprehensive Annual Financial Report within the past two years. Each of these reports shall have been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting. Each Respondent shall submit a listing of these reports in the proposal. It is not required to submit copies of these reports with the proposal response; however, respondents should be prepared to present copies upon the Town's request.
- The firm must have background and experience in performing assessments of compliance with federal statutes, regulations, and the terms and conditions of federal awards to municipalities applicable to their federal programs and the *Uniform Guidance Federal Procurement Standards* that went into effect on July 1, 2018 as well as the provisions of the State Single Audit Act as set forth in Connecticut General Statutes §§4-230 through 4-236.

#### **D. EVALUATION CRITERIA**

The following represents the principal selection criteria which will be considered during the evaluation process of proposals.

##### **1. Minimum Requirements**

- The audit firm must meet the minimum requirements herein.

##### **2. Mandatory Requirements**

- The audit firm is independent and licensed to practice in Connecticut.
- The firm has no conflict of interest with regard to any other work performed by the firm for the Town of Glastonbury.
- The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.

##### **3. Experience and Staff/Team Qualifications**

- The firm's past experience and performance on comparable government engagements.
- The qualifications of the firm's professional personnel to be assigned to the engagement and the qualification of the firm's management support personnel to be available for technical consultation

#### **4. Audit Approach**

- The audit approach is comprehensive and effective. Describe how the firm intends to conduct the audit in the first year versus subsequent years.

#### **5. Proposed Work Plan/Timeline**

- The service delivery plan is effective and responsive to the Town's needs. Describe what will be done, by whom, how and where. Provide detail on staffing requirements. Describe how the services will be coordinated and monitored and how access to audit management will be ensured. Frequent touchpoints such as entrance conferences, progress reporting, and exit conferences are required.

#### **6. Other Considerations**

- The firm adhered to the proposal instructions regarding presentation and required attachments. If the proposal identifies any exception from the stated requirements and specifications, they must be clearly noted as exceptions and attached to the proposal.

### **E. SELECTION PROCESS**

- Proposals submitted will be evaluated by a five (5) member Selection Committee to be appointed by the Town Manager. During the evaluation process, the Selection Committee and the Town of Glastonbury may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the selection personnel may have on a firm's proposal. Not all firms may be asked to make such oral presentations. Oral presentations are tentatively scheduled for on or about April 10, 2019.
- Based on the results of the interview process the selection committee will recommend a firm for approval by the Board of Finance and Town Council. The Town Manager will review the Scope of Services, proposed fee structure, and other factors with the top rated firm and negotiate a specific agreement and final fee based on these discussions.
- It is anticipated the selection of a firm will be completed by May 31, 2019. Following the notification of the selected firm it is expected an engagement letter will be executed between both parties within 30 days of approval.

### **F. TERMS OF ENGAGEMENT**

The selected firm or individual will be expected to commence services on or before July 1, 2019, subject to contract execution. A one-year contract will be awarded with the option to renew for four additional years, subject to an annual review and satisfactory negotiation of terms including a price acceptable to both the Town and the selected firm and subject to the annual availability of an appropriation.

## **II. SCOPE OF SERVICES**

### **A. SPECIFIC SERVICES**

- The audit firm will perform an audit of all funds of the Town of Glastonbury. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America

and *Government Auditing Standards*, issued by the Comptroller General of the United States. The Town's comprehensive annual financial report (CAFR) will be finalized and printed by the audit firm. The audit firm will render their auditors' report on the basic financial statements which will include both government-wide financial statements and fund financial statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis and other required supplementary information. In addition, the audit firm will render the appropriate report on compliance and on internal control over financial reporting based on an audit of the basic financial statements performed in accordance with *Government Auditing Standards*.

- The audit firm will perform a single audit of the expenditures of federal financial assistance in accordance with the Uniform Guidance and render the appropriate reports on compliance with requirements applicable to each major program, internal control over compliance in accordance with the Uniform Guidance, and on the schedule of expenditures of federal awards. The single audit report will include the appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, and follow up on prior audit findings where required.
- The audit firm will perform a single audit of the expenditures of state financial assistance in accordance with Connecticut General Statutes §§4-230 through 4-236 and render the appropriate reports on compliance with requirements applicable to each major program, on internal control over compliance in accordance with the state single audit act, and on the schedule of expenditures of state financial assistance. The state single audit report will include the appropriate schedule of expenditures of state financial assistance, footnotes, and findings and questioned costs.
- All reports will be delivered by early December of each year for the previous fiscal year. A PDF or similar file of the reports that can be posted on the Town's website will be provided to the Town at that time.

## **B. WORKING PAPERS RETENTION AND ACCESS TO WORKING PAPERS**

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 Town of Glastonbury of the need to extend the retention period. The auditor will be required to make working papers available, upon request by the Town of Glastonbury. In accordance with the requirements of *Government Auditing Standards* and of the Single Audit Act Amendments of 1996, the auditor is required to provide access to the working papers and photocopies thereof to a federal agency or the Comptroller General of The United States upon their request for their regulatory oversight purposes. If such a request is made, the auditor will inform the Director of Finance prior to providing such access.

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.

## **C. CONSIDERED SERVICES**

The Town of Glastonbury is considering contracting with an independent certified public accounting firm or partner firm to conduct cybersecurity audits or assessments, including vulnerability assessments and penetration testing. In addition, the Town periodically is required or desires to have separate advisory services performed beyond those included in the audit of financial statements. The auditor will be expected to perform these audits and any other audit services requested by the Town of Glastonbury outside of the standard audit. Any additional services authorized by the Town will be performed for a mutually agreed upon fee between the firm and the Town.

**D. IMPLIED REQUIREMENTS**

All services not specifically mentioned in this request for proposal that are necessary to provide the functional capabilities described by the auditor shall be included in the Scope of Services.

**E. SPECIAL CONSIDERATIONS**

- The Town of Glastonbury will submit its comprehensive annual financial report to GFOA for review in its Certificate of Achievement for Excellence in Financial Reporting program. The auditor will be required to provide assistance to the Town of Glastonbury to meet the requirements of that program.
- The schedule of federal and state financial assistance and related auditor's reports, as well as the reports on the internal control structure and compliance, are to be issued separately from the comprehensive annual financial report.
- Prior to submission of the final report, the firm's staff will provide a copy of the report marked Draft for Discussion Only. A copy of all audit adjustments shall be furnished to the Director of Finance and Controller.
- The selected firm shall be available on occasion to assist in certain accounting issues if they arise during the course of the year. These issues may include advice on implementation of new governmental accounting pronouncements and internal control procedure improvements.
- The Town of Glastonbury anticipates it may prepare one or more official statements in connection with the sale of debt securities which will contain the basic financial statements and the auditor's opinion thereon. The auditor shall be required, if requested by the financial advisor, underwriter and/or bond counsel, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."

**F. STAFF RESPONSIBILITIES**

- The staff of the Town of Glastonbury will prepare or provide the following statements and schedules for the auditor:
  1. Adjusted trial balance for all funds.
  2. Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances.
  3. Detail of balance sheet and subsidiary account activity, as requested.
  4. Check registers for all funds.
  5. Bank reconciliations for all accounts.
  6. Detail of capital projects expenditures.
  7. Analysis of accounts as requested.
  8. Debt schedules.
  9. Capital assets schedules.
  10. Payroll records.
  11. Tax collection schedules.
  12. Schedule of compensated absences.
  13. Latest actuarial reports.
  14. Completed Education Financial System (EFS) report and supporting documents.
  15. Standard representation letters.



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16. Combined, combining, and individual fund statements for all funds
  17. Notes to the financial statements.
  18. Required supplementary information.
  19. Management's discussion and analysis.
  20. Schedules of federal and state assistance.
- Office space will be provided in close proximity to the financial records.
  - Wireless connections and the use of a copy machine will be made available during the engagement.
  - The auditors will be required to provide their own computer/electronic equipment and other office materials.

**G. INSURANCE**

The Respondent shall, at its own expense and cost, obtain and keep in force during the entire duration of the Project or Work the following insurance coverage covering the Respondent and all of its agents, employees and sub-contractors and other providers of services and shall name the **Town of Glastonbury and the Board of Education their employees and agents as an Additional Insured** on a primary and non-contributory basis to the Respondent's Commercial General Liability and Automobile Liability policies. **These requirements shall be clearly stated in the remarks section on the Respondent's Certificate of Insurance.** Insurance shall be written with insurance carriers approved in the State of Connecticut and with a minimum Best's Rating of A-VIII with all policies written on an occurrence form basis. In addition, all carriers are subject to approval by the Town. Minimum Limits and requirements are stated below:

1) Worker's Compensation Insurance:

- Statutory Coverage
- Employer's Liability
- \$1,000,000 each accident/\$1,000,000 disease-policy limit/\$1,000,000 disease each employee
- A Waiver of Subrogation shall be provided in favor of the Town, Board of Education and their employees and agents.

2) Commercial General Liability:

- Including Premises & Operations, Products and Completed Operations, Personal and Advertising Injury, Contractual Liability and Independent Contractors.
- Limits of Liability for Bodily Injury and Building Damage
- Each Occurrence \$1,000,000
- Aggregate \$2,000,000 (The Aggregate Limit shall apply separately to each job.)
- A Waiver of Subrogation shall be provided in favor of the Town, Board of Education and their employees and agents.

3) Automobile Insurance:

- Including all owned, hired, borrowed and non-owned vehicles
- Evidence a Combined Single Limit of Liability for Bodily Injury and Property Damage: Per Accident \$1,000,000
- A Waiver of Subrogation shall be provided in favor of the Town, Board of Education and their employees and agents.

4) Errors and Omissions Liability or Professional Services Liability Policy

- Provide Errors and Omissions Liability or Professional Services Liability Policy for a minimum Limit of Liability \$5,000,000 each occurrence or per claim. The awarded respondent(s) will be responsible to provide written notice to the Owner 30 days prior to cancellation of any insurance policy.
- The respondent agrees to maintain continuous professional liability coverage for the entire duration of this Project, and shall provide for an Extended Reporting Period in which to report claims for seven (7) years following the conclusion of the Project.

The respondent shall provide a Certificate of Insurance as "evidence" of General Liability, Auto Liability including all owned, hired, borrowed and non-owned vehicles, statutory Worker's Compensation and Employer's Liability and Professional Services Liability coverage.

The respondent shall direct its Insurer to provide a Certificate of Insurance to the Town before any work is performed. The awarded Respondent(s) will be responsible to provide written notice to the Owner 30 days prior to cancellation or non-renewal of any insurance policy. The Certificate shall evidence all required coverages including the Additional Insured on the General Liability and Auto Liability policies and Waiver of Subrogation on the General Liability, Auto Liability and Workers Compensation policies. The respondent shall provide the Town copies of any such insurance policies upon request.

#### **H. INDEMNIFICATION**

To the fullest extent permitted by law, the Respondent shall indemnify and hold harmless the Town, Board of Education and their consultants, agents, and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential (including but not limited to fees and charges of engineers, attorneys and other professionals and court and arbitration costs) to the extent arising out of or resulting from the performance of the Respondent's work, provided that such claim, damage, loss or expense is caused in whole or in part by any negligent act or omission by the Respondent, or breach of its obligations herein or by any person or organization directly or indirectly employed or engaged by the Respondent to perform or furnish either of the services, or anyone for whose acts the Respondent may be liable.

The above insurance requirements are the Town's general requirements. Insurance requirements with the awarded respondent are subject to final negotiations.

#### **I. NON-DISCRIMINATION**

No person shall be denied or subjected to discrimination on account of any services, or activities made possible by or resulting from this agreement on the grounds of sex, race, color, creed, national origin, age (except minimum age and retirement provision), marital status or the presence of any sensory, mental or physical handicap. Any violation of this provision shall be considered a violation of a material provision of this agreement and shall be grounds for cancellation, termination or suspension in whole or in part of the agreement by the Town of Glastonbury and may result in ineligibility for further Town of Glastonbury contracts. The Respondent shall at all times in the proposal and contract process comply with all applicable Town of Glastonbury, state, and federal anti-discrimination laws, rules, regulations and requirements thereof.

### III. SUBMISSION OF PROPOSAL

#### A. PROPOSAL INSTRUCTIONS

This request for proposal does not commit the Town of Glastonbury to award a contract or to pay any costs incurred in the preparation of a proposal to this request. All proposals submitted in response to this request for proposal become the property of the Town of Glastonbury. 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 Town and the firm selected. The Town of Glastonbury reserves the right to accept or reject any or all proposals or parts thereof for any reason as a result of this request, to negotiate with the selected respondents, the right to extend the contract for an additional period, or to cancel in part or in its entirety the request for qualifications, and to waive any informality if it is in the best interests of the Town to do so.

By submitting a proposal, you represent that you have thoroughly examined and become familiar with the scope of services outlined in this RFP and you are capable of performing the work to achieve the Town's objectives.

All firms are required to submit:

- a **clearly marked original** and six (6) copies of their **technical proposal** and
- a **clearly marked original** and two (2) copies of the **dollar cost proposal** to:

All proposals are required to be submitted to Mary F. Visone, Purchasing Agent, 2155 Main Street, Glastonbury, CT by the date and time listed in the proposal response page. All proposals will be opened publicly and recorded as received. Respondents may be present at the opening; however, there will be no public reading of Proposals. Proposals received later than the time and date specified will not be considered. The proposal must be submitted in **two (2) separate** sealed envelopes or packages and the outside shall be clearly marked with the firm's name and address and the following:

**SEALED REQUEST FOR PROPOSAL  
AUDITING SERVICES  
RPGL-2019-17  
DATE – April 4, 2019  
TIME - 11:00 A.M.**

**ENVELOPE #1 - TECHNICAL PROPOSAL  
ENVELOPE #2 - DOLLAR COST PROPOSAL**

All respondents are required to submit the information detailed below. **Responses shall be organized and presented in the order listed below to assist the Town in reviewing and rating proposals.** Responses should be presented in appropriate detail to thoroughly respond to the requirements and expected services described herein and presented and clearly marked in the order within this written proposal.

**Technical Proposal** to include one original and six copies of the following:  
[NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL]

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Town of Glastonbury in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight

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than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement, and also specify an audit approach that will meet the request for proposals requirements.

- a. Title Page showing the RFP subject, the firm's name, the name, address and telephone number of the contact person and the date of the proposal.
- b. Table of Contents to include clear identification of the material provided by section and number.
- c. A letter of transmittal indicating the firm's interest in providing the service, the Respondent's understanding of the work to be done and any other information that would assist the Town in making a selection. This letter must be signed by a person legally authorized to bind the firm to a contract. This letter also must affirm that the firm and its representative have made themselves knowledgeable of those matters and conditions in the Town which would influence this Proposal.

**d. Mandatory Requirements**

- The firm should provide an affirmative statement that it is independent of the Town of Glastonbury as defined by generally accepted accounting standards and the U.S. Comptroller General's *Government Auditing Standards*.
- The firm should also list and describe the firm's professional relationships involving the Town of Glastonbury or any of its agencies for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
- In addition, the firm shall give the Town of Glastonbury written notice of any professional relationships entered into during the period of this agreement that could affect the firm's independence.
- An affirmative statement should be included indicating that the firm and all key professional staff are qualified to practice in Connecticut.
- The firm shall provide a copy of its most recent external quality control review report and provide information on the firm's latest federal or state desk reviews or field reviews of its audits. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
- The firm shall demonstrate that each supervisory member of the audit team, including the "in charge" field auditor, is a certified public accountant with a minimum of four years of municipal audit experience in the State of Connecticut.
- The firm shall provide a listing of a minimum of three Connecticut municipalities similar in size to the Town of Glastonbury (population greater than 20,000), for which the firm has issued a Comprehensive Annual Financial Report within the past two years. Each of these reports shall have been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. Each Respondent shall submit a listing of these reports in the proposal. It is not required to submit copies of these reports with the proposal response; however, respondents should be prepared to present copies upon the Town's request.

- An affirmative statement should be included indicating that the firm has background experience in performing assessments of compliance with federal statutes, regulations, and the terms and conditions of the Town's federal awards applicable to its federal programs and the *Uniform Guidance Federal Procurement Standards* that went into effect on July 1, 2018 as well as the provisions of the State Single Audit Act as set forth in Connecticut General Statutes §§4-230 through 4-236.

**e. Experience and Staff/Team Qualifications**

- 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 assigned to this engagement.
- The firm should 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 Connecticut.
- The firm also should provide information on the government auditing experience of each person, particularly with audits of federal and state financial assistance and related reports and experience in providing assistance to meet the requirements of GFOA's Certificate of Achievement for Excellence in Financial Reporting program. Include information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
- Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Town of Glastonbury. Replacement personnel must have the same or greater level of municipal audit experience as the originally proposed staff or the Town of Glastonbury will be entitled to a 10% reduction in fees. Likewise, consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the Town of Glastonbury, However, in either case, the Town retains the right to approve or reject replacements.
- For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last three (3) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. The Town reserves the right to contact these organizations regarding the services performed by the firm.

**f. Audit Approach**

- The proposal should set forth an explanation of the audit methodology to be followed incorporating the use of technology to perform the services required in this request for proposal.
- Respondents will be required to provide the following information on their audit approach:

- Sample size and the extent to which statistical sampling is to be used in the engagement.
- Extent of use of auditing and report preparation software in the engagement.
- Type and extent of analytical procedures to be used in the engagement.
- Approach to be taken to gain and document an understanding of the Town of Glastonbury's internal control structure.
- Approach to be taken in determining laws and regulations that will be subject to audit test work.
- Approach to be taken in drawing audit samples for purposes of tests of compliance.
- How the firm intends to conduct the audit in the first year versus subsequent years.

**g. Proposed Work Plan/Timeline**

- The proposal should describe the service delivery system including what will be done, by whom, how and where.
- Provide detail on staffing requirements, including level of staff and number of hours to be assigned to each proposed segment of the engagement.
- Describe how the services will be coordinated and monitored and how access to audit management will be ensured. Describe touchpoints and frequency of communications such as entrance conferences, progress reporting, and exit conferences.
- Provide the estimated dates of completed reports.

**h. Other Considerations**

- The proposal should identify any exceptions taken to this Request for Proposals. If the proposal involves any exception from the stated requirements and specifications, they must be clearly noted as exceptions and attached to the proposal.
- The **Technical Proposal** shall include executed attachments listed below:
  - Executed copies of the Respondent's Guarantees and Respondent's Warranties attached to this request for proposal as **Attachment B**.
  - Audit services proposal letter on the firm's letterhead as outlined in **Attachment D**.
  - The Respondent should identify the extent to which its staff reflects the Town of Glastonbury's commitment of Affirmative Action. A completed Affirmative Action Statement (**Attachment E**) should be submitted with the Technical Proposal.
  - The Town of Glastonbury is dedicated to waste reduction and the practice of using and promoting the use of recycled and environmentally preferable products. Respondents are encouraged to submit RFP responses that are printed double-sided (except for the signed proposal pages) on recycled paper, and to use paper dividers to organize the RFP for review. All proposal pages should be secured with a binder clip, staple or elastic band, and shall not be submitted in plastic binders or covers, nor shall the proposal contain any plastic inserts or pages. We appreciate your efforts towards a greener environment.

**i. Qualifications for Cybersecurity Audits and Assessments**

Respondent shall identify whether the firm has specialists qualified to conduct cybersecurity audits and assessments, including vulnerability assessments and penetration testing, either in-house or with a partner firm. If so, describe the qualifications of the specialists and provide information on the cybersecurity experience of each person, particularly with governmental entities. Describe the services offered and benefits to be provided. These services will be separately considered and should not be included in the dollar cost proposal.

**Dollar Cost Proposal** shall be submitted as a separate sealed package, one original and two copies:

**a. Total All-Inclusive Maximum Price**

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price will contain all direct and indirect costs including all out-of-pocket expenses. Municipal projects are exempt from Federal excise taxes, as well as State of Connecticut sales, use and service taxes and such taxes should not be included in the proposal. The dollar cost proposal should be presented in the format provided in **Attachment C**.

Respondent is required to review the Town of Glastonbury Code of Ethics adopted July 8<sup>th</sup>, 2003 and effective August 1, 2003 and revised October 29, 2013 and effective November 8, 2013. Respondent shall acknowledge that they have reviewed the document in the area provided on the attached Ethics Acknowledgement form included on (**Attachment C**). The selected Respondent will also be required to complete and sign an Acknowledgement Form prior to award. The Code of Ethics and the Consultant Acknowledgement Form can be accessed at the Town of Glastonbury website at [www.glastonbury-ct.gov](http://www.glastonbury-ct.gov). Upon entering the website click on **Bids & Proposals Icon**, which will bring you to the links for the **Code of Ethics** and the **Acknowledgement Form**.

The Town of Glastonbury will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost proposal. Such costs should not be included in the proposal.

**b. Fee for Additional Professional Services**

If it should become necessary for the Town of Glastonbury to request the auditor to perform additional services not requested in this request for proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Town and the firm. Any such additional work agreed to between the Town and the firm shall be performed for a mutually agreed upon fee.

**c. Manner of Payment**

Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's dollar cost proposal. Interim billings shall cover a period of not less than quarterly. The Town of Glastonbury reserves the right to withhold 10% from each billing pending delivery of the firm's final reports.

**B. TOWN CONTACTS**

All technical inquiries relative to this RFP must be directed in writing to Julie B. Twilley, Director of Finance & Administrative Services, 2155 Main Street, Glastonbury, CT 06033 or via email at [Julie.twilley@glastonbury-ct.gov](mailto:Julie.twilley@glastonbury-ct.gov) . For administrative questions concerning this proposal, please contact Mary F. Visone, Purchasing Agent at (860) 652-7588 or via email at [purchasing@glastonbury-ct.gov](mailto:purchasing@glastonbury-ct.gov). All questions, answers and/or addenda, as applicable will be posted on the Town's website at [www.glastonbury-ct.gov](http://www.glastonbury-ct.gov) (upon entering the website click on Bids & RFPs). **It is the respondent's responsibility to check the website for addenda prior to submission of any proposal.**

Note: Responses to requests for more specific contract information that is contained in the RFP shall be limited to information that is available to all offerors and that is necessary to complete this process. The request must be received at least five (5) business days prior to the advertised response deadline.

No other Glastonbury Town employee, elected official, or evaluation committee member should be contacted concerning this RFP during the proposal process. Failure to comply with this requirement may result in disqualification.

**C. PROPOSAL CALENDAR**

The following schedule is anticipated. The Town intends to adhere to this schedule as closely as possible, but reserves the right to modify the schedule in the best interest of the Town as required.

Request for proposal advertised	March 8, 2019
Due date for proposals	April 4, 2019 by 11:00 AM
Interviews with Top Respondents	On or about April 10, 2019
Firm recommendation	May 8, 2019
Appointment by Town Council	By May 31, 2019
Contract date	Within 30 days of appointment

**IV. AUDIT SCHEDULE & DELIVERABLES**

**A. SCHEDULE FOR THE ANNUAL AUDIT**

An entrance conference will be held between the Director of Finance, the Controller, the Board of Education Business Manager, and the auditor as soon as possible after selection and contract completion to arrange time to commence preliminary and year end field work.

The Town and auditor will work together to ensure completion of the engagement so that the auditor delivers a draft to the Director of Finance by mid-November.

**B. REPORT SUBMISSIONS**

Copies of all reports shall be addressed to the Town Council and the Board of Finance. The auditor will also submit copies of reports as required by state and federal audit requirements.



Town of Glastonbury  
RPGL-2019-17 - Auditing Services

The submission dates for the various reports to the municipality and the appropriate cognizant agencies are as follows:

EFS Certification	November 30, 2019
Comprehensive Annual Financial Report	December 1, 2019
Single Audit Reports	December 1, 2019

Where an extension of time may be required, it will be the responsibility of the auditor to promptly notify the Town of Glastonbury, in writing. It is the Town of Glastonbury's responsibility to secure all necessary approvals in a timely manner.

The auditor shall promptly notify the Town of Glastonbury's Town Manager and Superintendent of Schools of any suspicion of fraud, defalcation or misapplication of funds. Such notice shall be in addition to any notice to grantors required by single audit legislation.

The final report and 35 copies should be delivered to Julie B. Twilley, Director of Finance & Administrative Services, 2155 Main Street, Glastonbury, Connecticut 06033. A PDF file of the CAFR and the federal and state single audit reports to be posted to the Town's website should also be provided at that time. In addition, the audit firm will supply an electronic version of the CAFR, related supporting worksheets and opinion for the financial statements to be used exclusively for official statement purposes for the issuance of bonds and/or short term bond anticipation notes.

**ATTACHMENT A**

**LIST OF KEY PERSONNEL**

<b>Name</b>	<b>Title</b>
Richard J. Johnson	Town Manager
Julie B. Twilley	Director of Finance & Administrative Services
Nina R. Cousins	Controller
Robert Ashton	Information Technology Manager
Dr. Alan Bookman	Superintendent of Schools
Karen Bonfiglio	Finance Manager/Education

**ATTACHMENT B  
RESPONDENT GUARANTEES / WARRANTIES**

Respondent Guarantees:

The Respondent certifies it can and will provide and make available, all services set forth in this Request for Proposal.

Respondent Warranties:

1. Respondent warrants that it is independent and licensed to practice in Connecticut.
2. Respondent warrants that it is willing and able to comply with State of Connecticut laws with respect to foreign (non-State of Connecticut) corporations.
3. Respondent warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
4. Respondent warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Town of Glastonbury.
5. Respondent warrants that it has reviewed a copy of the Town of Glastonbury's Code of Ethics and will submit a Consultant Acknowledgement Form if selected.
6. Respondent warrants that all information provided by it in connection with this proposal is true and accurate.
7. Respondent warrants that this proposal is being submitted without any collusion, communication or agreement as to any matter relating to it with any other respondent or competitor. We understand that this proposal must be signed by an authorized agent of our company to constitute a valid proposal.

**The Respondent acknowledges receipt of the following Addenda:**

**Addendum#1** \_\_\_\_\_ (Initial/Date) **Addendum#2** \_\_\_\_\_ (Initial/Date) **Addendum#3** \_\_\_\_\_ (Initial/Date)

_____	_____
<b>Type or Print Name of Individual</b>	<b>Doing Business as (Trade Name)</b>
_____	_____
<b>Signature of Individual</b>	<b>Street Address</b>
_____	_____
<b>Title</b>	<b>City, State, Zip Code</b>
_____	_____
<b>Date</b>	<b>Telephone Number / Fax Number</b>
_____	_____
<b>E-Mail Address</b>	<b>SS # or TIN#</b>

**ATTACHMENT C**

**FORMAT FOR DOLLAR COST PROPOSAL**

To be submitted in a separate sealed envelope.

**FIXED FEES**

	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Town:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Board of Education:</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Combined total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total hours included in combined total fees:

Partner \_\_\_\_\_

Manager \_\_\_\_\_

Staff \_\_\_\_\_

**CODE OF ETHICS:**

**I / We have reviewed a copy of the Town of Glastonbury's Code of Ethics and agree to submit a Consultant Acknowledgement Form if I / We are selected. Yes \_\_\_\_\_ No \_\_\_\_\_ \***

**\*Respondent is advised that effective August 1, 2003, the Town of Glastonbury cannot consider any proposal where the respondent has not agreed to the above statement.**

Signature of Official: \_\_\_\_\_

Name of Official (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Date: \_\_\_\_\_

**ATTACHMENT D**  
**SAMPLE AUDIT SERVICES PROPOSAL LETTER follows below**  
**(To be submitted on your firm’s letterhead and included with the Technical Proposal)**

Date

Mary F. Visone, Purchasing Agent  
Town of Glastonbury  
2155 Main Street  
Glastonbury, CT 06033

Dear Ms. Visone:

We have read the Request for Proposal and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements.

We have included the following:

1. Technical Proposal as outlined in Section III
  - Attachment B: Respondent Guarantees and Warranties
  - Attachment E: Affirmative Action Statement
2. Dollar Cost Proposal as outlined in Section III Attachment C: **(separate sealed envelope)**.

It is further understood and agreed that all information included in, attached to, or required by the Request for Proposal shall become public records upon delivery to the Town of Glastonbury.

Signature of Official: \_\_\_\_\_

Name of Official (typed): \_\_\_\_\_

Title: \_\_\_\_\_

**ATTACHMENT E**

**AFFIRMATIVE ACTION STATEMENT**

NOTE: IF YOUR COMPANY HAS LESS THAN 10 EMPLOYEES, OR HAS COMPLETED THIS SAME FORM WITHIN 1 YEAR, YOU MAY DISREGARD THE FOLLOWING EQUAL EMPLOYMENT/AFFIRMATIVE ACTION SECTION, EXCEPT AS NOTED.

- OR: (1) The number of employees \_\_\_\_\_  
(2) Completed this form within one year \_\_\_\_\_ Yes \_\_\_\_\_ No

FOR SEALED BIDS: If your company has completed this form within one year Please forward a photocopy of the initial form with your bid. If significant Changes have taken place within the past year, please update the information on this form.

REQUIREMENT – Any vendor/bidder seeking to do business with the Town of Glastonbury must, upon request, supply the Town and/or the Glastonbury Human Relations Commission with any information concerning the Affirmative Action/Equal Employment practices of the vendor/bidder, which the Town and/or Commission deems necessary in fulfilling its charge. Failure to supply such information, when requested, will result in the termination of any further transactions between the vendor/bidder and the Town of Glastonbury.

COMPANY NAME AND ADDRESS

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TYPE OF BUSINESS

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TYPE OF ORGANIZATION

\_\_\_\_\_ Corporation \_\_\_\_\_ Partnership \_\_\_\_\_ Individual

If unit filing this application is not the above-named company, give the name, address, and telephone number of reporting unit. (Branch, agent, representative).

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**AFFIRMATIVE ACTION/EQUAL EMPLOYMENT ACTIVITIES**

Please indicate the name and address of the company official(s) responsible for carrying out the Equal Employment Opportunity/Affirmative Action Program for your company.

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If your company does not have a written affirmative action plan, please estimate the number of vacancies during the next 12 months, and indicate the numerical or percentage goals you have set for the employment of minority people and females to make your labor force reflective of the labor market in which you operate.

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The vendor/bidder understands that failure to complete the above form in a satisfactory manner will preclude such vendor from being actively considered for contract with the Town of Glastonbury. The vendor /bidder also understands that the Affirmative Action statements will become part of any contract, and that breach of such statements will constitute a breach of the contract subject to such remedies as provided by law.

I certify that there are no misrepresentations, omissions, or falsifications in the foregoing statements and answers, and that the entries above are true, complete, and correct to the best of my knowledge and belief.

_____	_____	_____
Date	Signature	Title

Subscribed and sworn to before me at \_\_\_\_\_, Connecticut, this \_\_\_\_\_

Day of \_\_\_\_\_ 20\_\_.