



TOWN OF WINDERMERE
REQUEST FOR PROPOSALS
RFP: #2021-03 AUDIT SERVICES

RESPONSES ARE DUE BY JULY 16, 2021 5:00 PM

MAIL OR DELIVER RESPONSES TO:

ATT: Robert Smith, Town Manager
614 Main St.
Windermere, FL 34786

Hand Deliver

501 Forest St.
Windermere, FL 34786

CONTACT:

Robert Smith, Town Manager
614 Main St.
Windermere, FL 34786
Phone: (407) 876-6480, Fax (407) 876-0103
Email: rsmith@town.windermere.fl.us

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1. OVERVIEW

The Town of Windermere requests qualified independent Certified Public Accountants, who are licensed to practice in the State of Florida, to submit proposals for the performance of an examination of its financial statements and enter into a contract to perform financial audits for a period of three (3) consecutive years beginning with the fiscal year ending September 30, 2021 and ending with fiscal year September 30, 2024. The purpose of the examination is to express an opinion on the fairness in which the financial statements present the Town's financial position, results of operations and changes in cash flows in conformity with generally accepted government accounting principles and to determine whether operations were conducted in accordance with legal and regulatory requirements.

Those firms interested in providing this service are instructed to submit three (3) bound copies, one (1) unbound original, and one (1) electronic copy (Flash Drive: PDF Format) of their qualifications pertinent to the scope of work prior to July 16, 2021 5pm Eastern Standard Time, to the attention of Robert Smith, Town Manager 614 Main St. Windermere, FL 34786. Qualification documents received after this date and time will not be considered. The Town of Windermere reserves the right to reject any and all qualification documents received, to solicit new qualification documents, or take any other such actions that may be deemed to be in the best interest of the Town of Windermere. The Town of Windermere is an Equal Opportunity Employer. MBE/WBE/DBE businesses are encouraged to participate. The Town of Windermere strictly enforces open and fair competition.

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2. SUBMISSION REQUIREMENTS:

Firms are invited to submit qualifications documents to the Town of Windermere Audit Services.

Requirements for submission and selection criteria may be obtained from the Town of Windermere's web site at www.town.windermere.fl.us. All questions pertaining to this Request for Proposals (RFP) should be directed, in writing, to Robert Smith, Town Manager, by email rsmith@town.windermere.fl.us. Any addenda to this RFP shall be made on the Town web site. It is the sole responsibility of those submitting an RFP to check the web site for addendums. These questions are due by June 25, 2021 5pm. Final addenda will be posted by June 29, 2021 5pm.

Proposers must submit one (1) original response unbound marked "Original", three (3) bound copies marked "Copies", and one (1) electronic copy (CD; PDF Format) of the submittal in a sealed envelope clearly marked on the outside with the Proposers name and "RFP 2021-03 Audit Services" addressed and delivered to:

**Att: Robert Smith, Town Manager
614 Main Street
Windermere, FL 34786**

All qualifications must be received by Robert Smith before 5:00pm July 16, 2021. Any qualifications received after this date and time will be automatically rejected. Materials may be delivered by Certified Mail, Return Receipt, hand delivered or couriered. Faxed or emailed proposals will be automatically rejected. Hand delivered qualification documents may request a receipt. If sent by mail or courier, the above mentioned envelope shall be enclosed in another envelope addressed to the entity and address stated above. Proposers should be aware that certain "express mail" services will have to meet the required time frame of submittal or be deemed automatically rejected. It is the sole responsibility of the Proposer to ensure their proposal is received in a timely manner.

The Town of Windermere reserves the right to reject any and all proposals, to waive informalities in any or all qualification documents, to re-advertise for RFP's, and to separately accept or reject any item or items and to negotiate contracts in the best interest of the Town of Windermere.

While every effort has been made to ensure the accuracy and completeness of the information in this RFP we recognize that the information may not be complete in every detail and that all work may not be expressly mentioned in these specifications. It is the responsibility of the proposing company to include in their proposal all pertinent information in accordance with the objectives of the Town.

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3. Calendar of Events

All times listed in the calendar of events is Eastern Daylight Time

Request for Proposals Advertised	June 10, 2021
Technical Questions Due to the Town (written)	June 25, 2021 5pm
Responses to Questions Due from the Town	June 29, 2021
Proposals Due to the Town	July 16, 2021
Short List Presentations (if necessary)	July 2021
Contract Negotiated with Town	July 2021
Board Approval of Qualified Vendor	August 2021

- The Town reserves the right to alter scheduled dates if necessary

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4. Instructions to Respondents

4.01 Description

Town of Windermere is seeking qualified firms to provide Town Audit Services

4.02 Copies of Responding Documents

Only complete sets of Responding Documents will be issued and shall be used in preparing responses. The Town does not assume any responsibility for errors or misinterpretations resulting from the use of incomplete sets.

4.03 Disqualification of Respondents

- A. **NON-COLLUSION AFFIDAVIT:** Any person submitting a response to this invitation must execute the enclosed NON-COLLUSION AFFIDAVIT. If it is discovered that collusion exists among the Responders the response of all participants in such collusion shall be rejected, and no participants will be considered in future responses for the same work
- B. **PUBLIC ENTITY CRIME:** A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a response/bid on a contract to provide any goods or services to a public entity submit response/bids on leases or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in section 287.017, Florida Statutes, for Category Two for a period of 36 months from the date of being placed on the convicted vendor list.
- C. **DRUG-FREE WORKPLACE FORM:** Any person submitting a response or qualification documents in response to this invitation must execute the enclosed DRUG-FREE WORKPLACE FORM and submit it with the response. Failure to complete this form in every detail and submit it with your response will result in immediate disqualification of your response.
- D. **CONFLICT OF INTEREST:** Any Respondent who is deemed to have a conflict of interest prohibited by Chapter 112, Florida Statutes, shall be disqualified.
- E. **PROHIBITED COMMUNICATION:** Any form of communication, except for written correspondence authorized herein, shall be prohibited regarding this particular request for qualifications, or any other competitive solicitation between:

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1. Any person or person's representative seeking an award from such competitive solicitation; and
2. Any Town Council Member or any Town staff authorized to act on behalf of the Council to award a particular contract (Selection Committee Member, etc)

For the purpose of this section, a person's representative shall include but not limited to, the person's employee, partner, officer, director, consultant, lobbyist, or any actual or potential subcontractor or consultant of the person.

This prohibition on communication shall be in effect as of the publication of the bid advertisement. The provisions of this section shall not apply to oral communications at any public proceeding, oral presentations before selection committees, contract negotiations, presentations made to the Council if requested, and protest hearings.

The provisions of this section shall terminate at time of award of grant writing services, rejects all bids, or otherwise takes action which ends the solicitation process.

4.04 EXAMINATION OF RFQ DOCUMENTS

Each Respondent shall carefully examine the RFQ and other contract documents, and inform him or herself thoroughly regarding any and all conditions and requirements that may in any manner affect cost, progress, or performance of the work to be performed under the contract. Ignorance on the part of the Respondent in no way relieves the Respondent of the obligations and responsibilities assumed under the contract.

Should a Respondent find discrepancies or ambiguities in, or omissions from, the specifications, or be in doubt as to their meaning, Respondent shall notify the Town Manager in writing prior to the Response Question Due Date.

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4.05 INTERPRETATIONS, CLARIFICATIONS, AND ADDENDA

No oral interpretations will be made to any potential Respondent as to the meaning of the contract documents. Any inquiry or request for interpretation received on or before June 25, 2021 will be given consideration. Any changes or interruption will be made in writing in the form of an addendum and, if used, will be posted on the Town Web Site www.town.windermere.fl.us. Each respondent shall acknowledge receipt of any addenda in their proposal. If the acknowledgement is not included, the response to the RFP will constitute acknowledgment. It is the responsibility of all Respondents to verify all addenda prior to submitting a response to the RFP.

4.06 GOVERNING LAWS AND REGULATIONS

The Respondent is required to be familiar with and shall be responsible for complying with all Federal, State, and Local laws, ordinances, rules, and regulations that in any manner affect the work including grant award terms for all grants to which a respondent may apply on behalf of the Town.

4.07 SIGNATURE OF RESPONDENT

The Respondent must sign the response forms in the space provided for the signature. If the Respondent is a professional association or other business entity, the title of the officer signing the response on behalf of the entity must be stated and evidence of the officer's authority to sign the response must be submitted. The Respondent shall state in the response the name and address of each person interested therein.

4.08 COST OF PROPOSAL

The Town of Windermere assumes no responsibility or liability for the costs incurred by the submitting firm to prepare and/or submit a proposal. The entire cost of preparing and submitting qualification documents, or any work in connection therewith will be borne by the submitting firm or team of firms.

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5. Scope of Services

PROJECT SCOPE

Town of Windermere is seeking to contract with a qualified firm to provide all labor, materials, personnel and equipment needed to conduct the Town's Audit for the next three (3) fiscal years.

General Town Info

The Town of Windermere, Florida is a Council-Manager form of municipal government, which offers a traditional mix of services to a population of 2,462. The Town has @ 34 employees and administers an operating budget of \$6,327,630.

The entity to be audited includes the following Town Fund types:

General Fund
Stormwater Fund

The Town's accounting system is fully automated. The Town utilizes AccuFund government software applications. All personnel in the Finance Department have a dedicated terminal or P.C. Access to the computer system will be made available to the selected auditors. The general ledger accounting, payroll, accounts payable, cash receipts, miscellaneous billing, building permits, and utility billing systems are fully automated. Operating budgets and capital budgets for governmental fund types are recorded in the automated accounting system. Amendments and transfers are documented within the system.

The Town has no internal audit department. Finance Department personnel include two (2) accounting clerks who will be available to assist with the preparation of account analysis, schedules, etc. From time to time, the Town is the recipient of various State and Federal grants.

Copies of the Town's Comprehensive Annual Financial Reports are available online upon request.

5.01.1 Services will include the following to the extent approved by the Town Council and/or Town Manager

- The audit shall be performed in compliance with the following requirements:
 - Statement on Auditing Standards (GAAS)
 - Government Auditing Standards issued by the Comptroller General of the United States.
 - OMB Circular A-133 or other applicable OMB circulars.
 - Florida Single Audit Act and other Florida Statutes as applicable.
 - Regulations of the Florida Department of Banking and Finance
 - State of Florida rules of the Auditor General.

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- Audits of State and Local Governmental Units (AICP Audit Guide Revised) or other authoritative standards
- The audits shall be financial audits as defined by Florida Statutes, and cover each fiscal year of the contract period.
- The audits are to be conducted at the combined level, which is the same level as in the prior fiscal year, and shall be conducted in accordance with generally accepted governmental auditing standards, and shall include a review and evaluation of the Town's system of internal accounting controls.
- The Auditors shall submit, no later than fifteen (15) working days after the end of field work, a draft of the management letter, which shall identify material weakness observed in the system of internal accounting control, assess tier effect on financial management, and propose steps to eliminate the weakness.
- The partner in charge of the audit and/or the audit manager or supervisor must be available to attend a public meeting for discussion of the final report.
- The auditor shall, without charge, make its work papers available to any Federal or State agency upon request and in accordance with Federal and State law and regulations.
- An audit of Federal and State grants shall be performed, as defined by Governmental Auditing Standards issued by the Comptroller General of the United States, OMB A-133 Compliance Supplement-Provisional, the single Audit Act of 1984 (PL 98-502) and circular A-133 Section 20 of chapter 91-109, Laws of Florida.
- The reports to be issued are expected to be, but not limited to, the following:
 - Independent Auditor's Report
 - General-Purpose Financial Statements:
 - Combined Balance Sheet-All Fund Types and Account Group
 - Statement of Revenues, Expenditures, Changes in Fund Balance-Budget and Actual, and General Fund.
 - Noted to Financial Statements
 - Supplemental Schedule of Revenues-Budget and Actual-General Fund
 - Supplemental Schedule of Expenditures-Budget and Actual-General Fund
 - Supplemental Schedule of State and Local Financial Assistance
 - Independent Auditor's Report on Compliance with Laws and Regulations based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

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- Report on Internal Control Structure in Accordance with Government Auditing Standards
 - Management Letter
-
- The Auditors shall provide ten (10) originals and one (1) digital copy of the audit opinion and report on internal controls, compliance records, and management letter. For all applicable grant programs, the auditor shall provide two (2) originals of the single audit report.

 - The audit firm will be required to retain report and work papers for a minimum of five (5) years from the date of the audit report. Audit work papers shall be made available upon request to appropriate Federal and State agencies.

 - The audit report shall be submitted to the Town no later than the Monday of the week prior to the Town of Windermere's Town Council meeting in January. The specific date will be established in the contract year. The contract may address resulting from the selected vendors failure to meet the established deadlines. Such consequences may include but not limited to termination, deduction, liquidated damages, and disqualification of future contracts.

6. Qualification/Experience requirements:

The Respondent must submit qualification/experience.

6.01 Respondents must demonstrate the following:

- The firm must be established as a legal entity, be licensed in the State of Florida, and the principals of the firm must have performed continuous CPA services for a minimum of five (5) years.
- The firm must submit an affirmation that it meets the independence requirements and demonstrates that the engagement professionals meet the 24-hour government CP requirement of the Government Auditing Standards issued by the Comptroller General of the United States.
- The firm must submit an affirmation that it does not have a record of substandard audit work.
- Firm must have completed an audit for a government organization within the past three (3) years within the State of Florida.

6.02 Supervision and Personnel

Respondent must demonstrate how the operation will be supervised and what current quality controls policies would be in place for the service.

6.03 Records

Respondent shall be required to maintain records in accordance with local, State, and Federal Public Records Retention Requirements.

7. FEES FOR SERVICES

7.01 Price

Respondent must submit a cost for the three (3) year term of the contract broken down by fiscal year (ex. FY 21-22 Cost, FY 22-23 Cost, FY 23-24 Cost.) for the services provided within the scope of services.

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8. EVALUATION/PROPOSAL FORMAT

Qualification documents will be evaluated on the basis of Scope of Services listed.

Proposals will be evaluated based on the information provided in the response. All Respondents who demonstrate previous success in auditing services and are not disqualified on some other basis outlined in this RFP shall be approved as a qualified vendor. For qualification documents to be eligible, the format must be strictly followed. All proposal documents should be type written, bound 8 1/2 x 11 format, and should be properly identified by name of respondent and marked with "RFP 2021-03 Audit Services to facilitate effective evaluation by the Town, qualification documents shall be limited to 25 pages. MBE/WBE/DBE certificate(s), other appendix documentation, sectional dividers, and front and back covers will not be counted towards the total. A letter of interest or executive summary, not to exceed three (3) additional pages, may also be included in the proposal. Qualification documents that exceed this length will be considered non responsive and will not be evaluated. During this RFP process, any intentional omissions, alterations, or false representations will be grounds for rejection of any proposal.

Proposals must include the following tabbed sections:

1. Company or Personal Background
 2. Experience
 3. References
 4. Service approach
 5. Cost proposal
 6. Required Forms
 - a. Response Cover
 - b. Hold Harmless Agreement
 - c. Certificate of Insurance
 - d. Non Collusion Affidavit
 - e. Drug Free Workplace Form
- Required Forms do not count against 25 page max.

9. Indemnification and Insurance

9.01.1 Indemnification and Hold Harmless

The Respondent agrees to indemnify and hold the Town harmless for any and all claims, liability, losses and causes of action which may arise out of its fulfillment of the contract awarded pursuant to this RFP. It agrees to pay all claims and losses, including related court costs and reasonable attorneys' fees, and shall defend all suits filed due to the negligent acts, error or omissions or Respondent employees and/or agents

In the event the completion of a project awarded pursuant to this RFP (to include the work of others) is delayed or suspended as a result of the Respondent's failure to purchase or maintain the required insurance, the Respondent shall indemnify the Town from any and all increased expenses resulting from such delay.

9.01.2 Insurance Requirements

Respondent must provide a certificate of insurance with their response.

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RESPONSE TO:

**RFP 2021-03 AUDIT SERVICES
ROBERT SMITH, TOWN MANAGER
614 MAIN ST. WINDERMERE, FL 34786**

I acknowledge receipt of any/all Addenda: _____

I have included:

- Hold Harmless Agreement
- Certificate of Insurance
- Non Collusion Affidavit
- Drug Free Workplace Form

Mailing Address:

_____ TELEPHONE _____

_____ FAX: _____

_____ DATE _____

BY signing and submitting this proposal, I am certifying that (a) I am a citizen of the United States; (b) I am not a member or an employee of any taxing authority; and (c) I do not represent any property owner in an administrative or judicial review of property tax issues.

Signature of Respondent

Witness

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by (name of person making statement).

Notary Public

Personally Known _____ OR Produced Identification _____

Type of Identification Produced _____

My Commission Expires _____

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HOLD HARMLESS AGREEMENT

I _____ (Respondent) agrees to indemnify and hold the Town harmless for any and all claims, liability, losses and causes of action which may arise out of its fulfillment of the contract awarded pursuant to this RFQ. It agrees to pay all claims and losses, including related court costs and reasonable attorneys' fees, and shall defend all suits filed due to the negligent acts, error or omissions of Respondent or employees and/or agents of Respondent.

In the event the completion of a project awarded pursuant to this RFP (to include the work of others) is delayed or suspended as a result of the Respondent's failure to purchase or maintain the required insurance, the Respondent shall indemnify the Town from any and all increased expenses resulting from such delay.

Signature of Respondent

Witness

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by (name of person making statement).

Notary Public

Personally Known _____ OR Produced Identification _____

Type of Identification Produced _____

My Commission Expires _____

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NON-COLLUSION AFFIDAVIT

I _____ (Respondent) of the firm of _____ (Respondent Firm Name) responded to the notice for calling for qualification for Auditing Services for the Town of Windermere. This proposal has been executed with full authority to do so. This response has been arrived at independently without collusion, consultation, communication or agreement for the purposes of restricting competition, as to any matter relating to qualifications or responses of any other responder or with any competitor, and no attempt has been made or will be made by the Responder to induce any other person, partnership or corporation to submit, or not to submit, a response for the purpose of restricting competition;

The Statements contained within this affidavit are true and correct, and made with full knowledge that the Town of Windermere relies upon the truth of the statements contained in this affidavit in awarding contracts for said services.

Signature of Respondent

Witness

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by (name of person making statement).

Notary Public

Personally Known _____ OR Produced Identification _____
Type of Identification Produced _____

My Commission Expires _____

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DRUG FREE WORKPLACE CERTIFICATION

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against an employee for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug free workplace, available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees from drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under this solicitation a copy of the statement specified in subsection (1) above.
4. In the statement specified in subsection (1), notify the employees that, as a condition of working in the commodities or contractual services that are under this solicitation, the employee will abide by the terms of the statement and will notify the employee of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the work place no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Signature of Respondent

Witness