The Borough of Milton is seeking bids/proposals from qualified accounting firms for “Municipal Audit Services” to be performed for the Borough of Milton, as according to all legal requirements, along with the additional specifications listed in this RFP.

The DEADLINE for submission for this RFP is: Wednesday, September 4, 2019 at 11:00 a.m.

Bids must be submitted in the following manner:

In a sealed envelope, with the words “Audit Bid” written across the seal of the envelope, to be delivered either in person (during regular business hours of M—F, 8:00am. – 4:00pm) or via mail to “Borough of Milton, ATTN: Chuck Beck, Asst. Borough Manager, 2 Filbert Street, Milton, PA 17847”.

A public bid opening will be held immediately after the close of bidding in the Council Chambers of The Milton Borough, 2 Filbert Street, Milton, PA 17847 at 1:00 p.m. on September 4, 2019.

Once opened and recorded by the Borough Secretary/Treasurer, bids will be presented to the Borough of Milton, Borough Council for consideration to approve during their next regularly scheduled Council Meeting, currently scheduled for Wednesday, September 11, 2019 at 7:00pm, to be held in the Council Chambers of the Borough of Milton, 2 Filbert Street, Milton, PA 17847.

Audits performed pursuant to any contracts awarded under RFP shall be conducted in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and shall include tests of the accounting records of the Borough of Milton. Audit must also include any other reports or audit requirements necessary to ensure that the Borough of Milton complies with all federal, state, and local laws and regulations.

The timing of any audit services provided must ensure timely submission to the appropriate agencies of all legally required reports and documents. In addition, the Borough Manager and Borough Secretary/Treasurer reserve the right to request alternative testing dates if the dates suggested by the auditors’ conflict with previously scheduled staff leave and/or training events. If such a request is made, auditors must make arrangements for alternate dates. In addition, the Borough Manager and Borough Secretary/Treasurer also reserve the right to request that the audit be completed by a certain date in order to allow for easier completion of other required State reports, and if such a request is made, the auditor shall ensure that such a request is complied with, absent demonstrated extreme hardship on the part of the auditor.

The Borough of Milton operates on a January 1 – December 31 calendar year. The Borough’s accounting records are generally maintained using QuickBooks software.

The Borough of Milton will evaluate proposals on both a quantitative and qualitative basis. In addition to completing the “Bid Sheet” included in this RFP, please also submit the following information:

* Describe your organization, its history and size, as well as location(s).
* Detail your firm’s experience in providing auditing services to Governmental and quasi-Governmental agencies.
* Please submit letters of reference from former clients, if available (or, if letters of reference are not available, please instead submit contact information of other clients who were provided services similar to what is being requested in this RFP).
* Provide a copy of the firm’s current peer review.
* Identify the partner and in-charge accountant who will be assigned to our job if you are successful in your bid and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authorities, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
* You are also invited to include a maximum of three pages of additional information not included above if you feel it may be useful and applicable to this scope.

The examination of the financial records, accounts and procedures by all local units of government shall be made in accordance with generally accepted auditing standards as adopted by the American Institute of Certified Public Accountants (AICPA) in its Statements on Auditing Standards, the AICPA Audits of State and Local Governmental Units audit and accounting guide, the U.S. General Accounting Office’s (GAO) Government Auditing Standards, the U.S. Office of Management and Budget (OMB) Circular 133 and the State of Pennsylvania Department of Treasury’s Statements of Position and Uniform Reporting Format. The audit must comply with the Pennsylvania Department of Treasury’s Bulletin for Audits of Local Units of Government. In addition, it will include any other tests of the accounting records and such other auditing procedures the proposer considers necessary in the circumstances. The services will include an audit of the Borough’s financial statements for the relevant time periods, as well as compliance with pertinent statutory and internal control regulations. Internal control systems will be documented and examined to identify any weaknesses. Any areas of risk identified will be sufficiently examined to determine if proper policies and procedures have been followed or should be implemented.

The audit will comply with all necessary GASB reporting requirements. The level of audit necessary is that which at the conclusion of the audit, Borough Council members, Borough staff, and audit staff are satisfied that the Borough’s financial statements are free of material misstatements and control policies are in place or recommended that deliver efficient and lawful procedures for the Borough. The document is to also include management’s discussion and analysis that will not be subject to the auditing procedures applied in the audit of the financial statements that collectively comprise the Borough’s basic financial statements, and for which the auditor’s report will disclaim an opinion.

For financial audits, the auditor shall examine the financial statements and records of the Borough of Milton and shall issue an auditor’s opinion on its financial statements with an in-relation-to opinion on combining and supplementary information, if any. Such financial statements shall be prepared in conformity with generally accepted accounting principles. The auditor will be responsible for preparing and printing the Comprehensive Annual Financial Report. The auditor shall issue a compliance report based on an audit of general purpose or basic financial statements and a report on the internal control structure; both in accordance with Government Auditing Standards. The auditor shall prepare and include a statement expressing positive assurance of compliance with State fiscal laws identified by the state auditor and other financial issues related to the expenditure of funds received from Federal, State, or local governments. The auditor shall prepare a comprehensive management discussion and analysis letter summarizing audit findings and recommendations and including the auditor’s compliance with laws and regulations as applicable and adherence to generally accepted accounting principles.

Prior to finalization of the audit report, an exit conference will be held jointly with the Borough Manager and the Borough Secretary/Treasurer to review drafts of the management discussion and analysis letter and financial statements. Upon completion of the audit report, a verbal presentation to the Borough Council outlining the highlights, special notations and recommendations will be made at a Borough Council meeting or work session. The successful audit firm will also be available throughout the year to consult with Borough staff and officials regarding matters which may affect accounting and reporting for governmental units.

Questions regarding this RFP may be directed to Asst. Borough Manager, Chuck Beck at (570) 742-8759, or via email at cbeck@miltonpa.org. The Borough of Milton reserves the right to accept or reject any or all bids, to waive irregularities in bidding, and to accept bids which do not conform in every respect to bidding requirements. Price quotes and other information presented in all bids received by the Borough of Milton are deemed valid for a period of 180 days, unless clearly indicated otherwise in the bid document.

Interested parties may bid on one, some, or all of the delineated service options listed below (depending on which service options they are interested in potentially providing to the Borough of Milton). Parties are **not** required to bid on each of the service options listed below in order for their bid to be considered. In addition, though a party may bid on more than one service option listed below, the Borough of Milton reserves the right to accept or reject the bid offers for each service option listed below individually. If bidding on options two (2) or three (3), contract renewal for additional years of service beyond the first year would be at the discretion of the Borough of Milton.

--Bidders, please submit your “total not to exceed” prices in the spaces provided on the attached “Bid Sheet,” and please also submit your “hourly rate” prices in the corresponding spaces as well, indicating that you would be charging the Borough of Milton for Municipal Audit Services at the hourly rate stated, or, alternatively, you would be charging the Borough of Milton for Municipal Audit Services in the amount of the “total not to exceed” price—whichever of the two options ends up being less expensive for the Borough. See following page for “Bid Sheet”.

See following page for “Bid Sheet”

**Option 1**—Provision of Municipal Audit Services for one (1) year, covering the Borough of Milton’s 2020 calendar year:

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[“hourly rate”] [“total not to exceed”]

**Option 2**—Provision of Municipal Audit Services for two (2) consecutive years, covering the Borough of Milton’s 2020 and 2021 calendar years:

Year 1 prices (for 2020 calendar year):

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[“hourly rate”] [“total not to exceed”]

Year 2 prices (for 2021 calendar year):

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ [“hourly rate”] [“total not to exceed”]

**Option 3**—Provision of Municipal Audit Services for three (3) consecutive years, covering the Borough of Milton’s 2020, 2021, and 2022 calendar years:

Year 1 prices (for 2020 calendar year):

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[“hourly rate”] [“total not to exceed”]

Year 2 prices (for 2021 calendar year):

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[“hourly rate”] [“total not to exceed”]

Year 3 prices (for 2022 calendar year):

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[“hourly rate”] [“total not to exceed”]

Use this space to describe how you will bill for services that may be retained above and beyond those outlined in this document, and when so doing, note the quantity, if any, of follow-up consultation that will be included in your “total not to exceed” price/s listed above: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_