



TOWN OF WHITEFIELD

RFP for Audit Services

Information for Bidders

The Town of Whitefield Maine is seeking proposals for **Auditing Services for a three-year (3) period** from qualified independent certified public accountants to perform required external audits. This contract will include **the fiscal year June 30, 2024 through June 30, 2026**. The annual renewal option may extend beyond these years and may be negotiated with the successful bidder. The purpose of this process is to obtain high quality municipal auditing services at a competitive price. Persons interested in this work should read the Contract available from Whitefield website at townofwhitefield.com, townwhitefieldadm@gmail.com or the address below and use that document for submittal of their proposals. The contract is not valid unless or until it is accepted by the Town.

The Town must receive proposals not later than **3:00 pm on Tuesday October 10, 2023**. Bids will be opened the same day at the Select Board meeting at 6 pm.

The Town of Whitefield reserves the right to reject any and all proposals and may negotiate with an apparent successful bidder to modify the scope of the work as indicated in the contract document. The contract is not valid unless or until it is accepted by the Select Board.

Proposals must be submitted in a plain envelope marked, **“Auditing Services Proposal”** with a cover letter and include the complete, executed contract document. The proposal must be submitted to:

“Auditing Services Proposal”
Town of Whitefield
36 Townhouse Road
Whitefield, Maine 04353

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GENERAL INFORMATION:

The Town of Whitefield is a municipal corporation of the State of Maine and located in Lincoln County with a population of approximately 2,408 (2020 Census). The budget for fiscal year ending on June 30, 2023 was \$3,891,045 this includes \$2,520,594 which is paid in equal monthly installments to the RSU 12 and County Taxes of \$311,250

Town of Whitefield is a Town Meeting/Select Board/Administrative Assistant form of government. There is a five member Select Board, three full time office employees and one part time office employee, several seasonal employees and approximately 26 volunteer firefighters.

The town is committed to quality financial reporting, maintaining adequate systems of internal control and proper stewardship of public funds. Consistent with this, the Town expects an audit that clearly meets all applicable auditing standards.

The Town utilizes the Trio accounting software. The accounting systems comprised of a number of funds for Town operations, including general operation expenses, revenues, restricted funds, assigned funds and several trust funds.

AUDIT STANDARDS:

The Auditor shall conduct the audit of the accounts and records of the Town in accordance with the generally accepted auditing standards and principals for the Town and related services.

AUDIT SCOPE:

The Auditor shall perform a financial and compliance audit of the general-purpose financial statements, accounts, records and procedures of all departments and funds of the Town. Audit conducted in accordance with GASB Standards and the requirements of the State of Maine Department of Audit and Title 30-A M.R.S.A. § 5823

The following are audit specifications:

- A. The Auditor shall perform a financial and compliance audit of all funds reported in the Town of Whitefield's financial statements, including the Town's General Fund, Restricted Funds, Committed Funds and Trust Funds.
- B. The Auditor shall provide an opinion on the General Fund Financial Statements for the Town. This includes an opinion on the government-wide financial statements, fund financial statements and notes to the financial statements. The Auditor shall also perform the single audit (Uniformed Guidance) of federal grant programs, if required.
- C. The Auditor shall prepare the Management's Discussion and Analysis document and other required supplementary information for the Town.
- D. The Auditor shall complete the Statement of Net Statement of Activities for the Town.
- E. The Auditor shall provide the Town with other statements and exhibits as may be required.
- F. The Auditor shall agree to make available its working papers upon request, to meet any Town financial need as well as in accordance with any federal or state grant provision. Working papers will be kept for six (6) years from submission of the final audit report.
- G. The Town views its engagement of an Audit Firm/Auditor as an ongoing professional relationship in which the Firm/Auditor is expected to provide occasional advisory services as needed during the course of each year. As such the firm is expected to consult as required on auditing, accounting, financial reporting and operating questions which may arise during the course of the year. In addition, the Firm/Auditor is expected to provide the Town with information on current developments, which would affect the Town's financial operations.

- H. The Auditor shall be available to attend public meetings at which the audit report may be discussed, or other reports required by this proposal with the Town's Select Board/Administrative Assistant.

FORMAT REQUIRED:

- A. **Title Page**
- B. **Table of Contents**
- C. **Letter of Transmittal-Brief Summary**
- D. **Audit Approach**--Statement of how the Auditor will plan, conduct and report on the audit and coordination with management.
- E. **Qualifications and Experience of Auditors**--Explain how the Auditor and members of his/her staff assigned to conduct the Town's audit are qualified by training and experience to perform the audit. Further explain how the quality of staff over the term of the agreement will be assured.
- F. **Qualifications and Experience of Firm: References**—Explain how the Auditor and/or his/her firm is qualified to perform a governmental audit, including a minimum of five years' experience auditing other local governments. A list of at least three references from municipalities within the State of Maine must be provided. This list should include contact name, address, phone number and email address.
- G. **Accessibility**—The degree of accessibility that the Auditor and/or his/her staff will be able to provide the Town.
- H. **Conflict of Interest Disclosure Statement**—All responders must disclose if the Town of Whitefield or its employee(s) are owners, corporate officers, etc. of their business. A Conflict of Interest Disclosure statement is attached to this RFP and must be completed as part of the response offer to the Town.
- I. **Official Bid Response Form**—Attached to this RFP.

SUBMISSION OF PROPOSAL:

Responses must address all of the items listed in this request for proposal and be submitted in a sealed envelope marked "Auditing Services Proposal" and contain a cover letter, **no later than 3 pm Tuesday October 10, 2023** to:

"Auditing Services Proposal"
Town of Whitefield
36 Townhouse Road
Whitefield, ME 04353

The cover letter shall, at a minimum, contain the following:

- A. The Auditor's or Firms statement of understanding of the scope of the audit and a firm commitment to meet the audit specifications within the stated timeframe.
- B. Auditor's firm name and address.
- C. Name and position of the person who is authorized to bind the firm to a contract telephone number and email address.

Please include one (1) original and four (4) copies of the proposal. Questions or requests for clarification may be directed to Administrative Assistant Yolanda Violette at (207) 549-5175 or email at townwhitefieldadm@gmail.com.

Any exceptions to the specifications of this request for proposal must be clearly stated in writing in the proposal. **The Town of Whitefield reserves the right to reject any or all bids, or to accept the bid that in the opinion of the Select Board is the best interest of the Town.**

CONTRACTUAL OBLIGATIONS:

The proposal submitted by the selected Auditor or Firm shall be considered as the contract between the Town and the Auditor. The Town is not liable for any cost incurred by the bidder in connection with the preparation or submission of a proposal.

EVALUATION AND SELECTION OF PROPOSALS:

It is the intent of the Town of Whitefield Select Board to select the bidder most qualified to provide the best value to the Town. Best value is based on, not only on cost, but also includes the ability to provide quality desired services and support.

After opening of the bids on October 10, the Select Board will then take time to review proposals. After review, the Select Board will award the bid at the following meeting on October 24, 2023.

TOWN'S TERMS AND CONDITIONS

REJECTION OF PROPOSAL:

The Town reserves the right to reject any and all proposals. The Town reserves the right to negotiate with the selected Auditor in order to best serve the Town's needs in respect of both evaluation and cost effectiveness.

SUBMITTAL:

All proposals must be in the format required in this Request for Proposal. Failure to comply may be reason to declare the proposals non-responsive.

POST-AWARD:

Following the selection of an Auditor or Auditing Firm, the Administrative Assistant will notify all proposers that submitted a proposal of the selected Auditing firm.

RETURN OF PROPOSAL:

The Town advises that all accepted proposals submitted under this RFP shall become the property of the Town of Whitefield and will not be returned.

ASSIGNMENT AND SUBCONTRACTING:

Work under this proposed contract is not to be subcontracted without the prior written consent of the Town of Whitefield Select Board.

SCHEDULE OF PROJECT:

To be considered, the proposal shall include a timeline of the work to be performed in order to accomplish the required audit deadline. Being pre-audit held in May, audit held by mid-August with a completion by the second week of October of each year. Presentation to Select Board by first (1st) meeting in November.

INSURANCE:

The successful Auditor must furnish to the Administrative Assistant evidence of its professional liability insurance with limits of \$1,000,000 for each occurrence.

The Auditor, also agrees to defend, save harmless and indemnify the Town from an against any and all claims for damages against the Town allegedly caused by the Auditor's omissions or negligent act in the performance of services under this contract.

The Auditor further agrees to defend, save harmless and indemnify the Town from and against all claims from damages against the Town allegedly caused, or contributed to, his/her intentional failure to perform to the terms and conditions of this contract.

The Auditor shall furnish an original Certificate of Insurance naming the Town of Whitefield as additional insured. This shall be required upon awarding the contract.

AVAILABILITY OF FUNDS:

It is understood and agreed by all parties resulting from this proposal that the Town shall be bound hereunder only to the extent of funds available or which may become available for the purposes of this agreement.

It is further understood and agreed between the parties to any agreement resulting from this proposal that the Town shall not be obligated to purchase or pay for services covered by this agreement unless and until they are ordered, delivered and performed for the Town.

CONTRACT PERIODS:

The contract shall be for a period of no less than three (3) years, with annual option to renew thereafter. The Auditor's proposal will be considered "The Contract". Completion of the "Official Bid Response Form" is required as attached to this RFP. The contracts starting date will be October 1, 2023 (to include the audit fiscal year 2023-2024), unless another date is determined by the Select Board to be more practical.

The Town of Whitefield reserves the right to negotiate all aspects of the contract for the benefit of the Town.

CANCELLATION OF CONTRACT:

By notification: Either party may terminate the contract upon giving written notice of at least three (3) months.

For cause: In the event of breach of the contract by the Auditor or unsatisfactory performance as assessed by the Select Board or if the Auditor performs in a manner that precludes the Town from administering its functions in an effective manner and if, after thirty (30) days following written notice thereof the Auditor has been unable to remedy such breach, or provide satisfactory performance, then the Town of Whitefield Select Board shall upon written notice to the Auditor, be authorized to cancel this contract by providing a maximum of thirty (30) days as the final termination date of contract.

TECHNICAL CONTRACT REQUIREMENTS

TOWN FURNISHED ITEMS:

- A. The Auditor will have access to all of the Town records as required to perform the audit.
- B. There will be reasonable working space for the Auditor at the Town Office. The Administrative Assistant should be consulted about the scheduling of the work-space as availability is limited.
- C. Preliminary audit work can start immediately after the contract is awarded.

AUDITOR FURNISHED ITEMS:

- A. The Auditor or Auditing Firm will prepare the Town's Annual Financial Report.

- B. The Auditor or Auditing Firm shall provide the Town annually with eight (8) ring bound copies of the audit, and unbound paper copy of the audit, and an electronic copy of the audit.
- C. The Auditor or Auditing Firm to present to the Select Board at a regularly scheduled meeting a final report once completed by the first meeting in November.

AUDIT STANDARDS AND ASSURANCES:

- A. The Auditor shall conduct his/her examination and render their report in accordance with the generally accepted governmental auditing standards as defined by Governmental Auditing Standards and any revisions effective during the audit period. The Single Audit Act of 1984, amended in 1996, and Office Management and Budget of Uniform Guidance, Audits of States, Local Governments and Nonprofit Organizations and any revisions effective during the audit period. The Auditors shall make all coordinating arrangements with the appropriate agency.
- B. Throughout the audit communication of potential audit adjustments, potential management comments, potential findings and questioned costs and matters relating to audit progress shall be of a frequency and nature as specified by the Administrative Assistant from time to time. Adequate and timely review by the Audit Partner and Administrative Assistant shall occur in order to ensure the communications provided for herein. Adequate documentation shall be maintained in the audit work papers and furnished to the Administrative Assistant to support all such items.
- C. The Auditor's management letter shall be addressed the Town of Whitefield Select Board and shall include all known reportable conditions, including known reportable conditions from a prior audit which have not been corrected; separately identify any reportable conditions which are also which are also material weakness; and include conditions discovered by the Auditor that are not reportable conditions but the Auditor chooses to report to management.
- D. The Auditor shall immediately report all irregularities and illegal acts or indications of illegal acts to the Select Board.
- E. During the audit, The Auditor shall report to the Administrative Assistant on the progress of the audit.
- F. The Auditor shall be available to provide incidental or insignificant assistance to audit or accounting inquiries of other natures throughout the contract. Fees for incidental or insignificant assistance in these regards shall be included as part of the contract cost. Non-incident or significant assistance shall be provided as may be requested and negotiated.
- G. The Auditor agrees that the firm and all auditors working on the audit are independent of the Town. The Auditor agrees to disclose to the Town the presence of litigation against the Town or any other local government, which could impair the Auditor's independence or ability to perform the audit.

PAYMENT OF SERVICE RENDERED:

The town shall make payment to the Auditor upon completion of the services and acceptance of the report each year for the Town. The Select Board may approve interim payments for work performed by the Auditor as may be agreed by both parties.

ACCESS TO AUDITOR'S WORKPAPERS:

The Auditor's working papers will be available for routine review by the Town and appropriate auditors of the Federal or State Governments and retained for a period of six (6) months after final issuance of the audit reports. If the auditor is unable to retain the records for this time period, they are to be turned over to the Town.

Should the Town of Whitefield change auditors, the Auditor will make the working papers available to the successor auditor and provide usual and customary professional courtesy and responses to successor auditor inquiries without additional charge to the Town of Whitefield or successor auditor.

ADDITIONAL WORK UNDER CONTRACT:

Additional work under this contract shall only be for audit or audit related services or assistance to the Administrative Assistant as specifically determined and approved in advance by the Town.

**OFFICIAL BID REPOSENSE FORM
TOWN OF WHITEFIELD**

In accordance with the Request for Proposals, Instructions and General Conditions to Bidders, Specifications and Official Bid Form, all of which we recognize as part of the Auditing Service Proposal, we hereby submit the following:

ANNUAL AUDIT

BID PRICE

Fiscal Year Ending June 30, 2024

Fiscal Year Ending June 30, 2025

Fiscal Year Ending June 30, 2026

Date: _____

Auditing Firm Name: _____

Authorized Signature: _____

Printed Name: _____

Position: _____

Email Address: _____

Town of Whitefield
Select Board Members:

Date: _____

Lester Sheaffer, Chair

Seth A Bolduc, Vice Chair

Keith Sanborn

James R Torbert

Joshua T Leard

CONFLICT OF INTEREST DISCLOSURE FORM

For the purposes of determining any possible conflict of interest, all responders, must disclose if the Town of Whitefield or its employee(s), are owners, corporate officers, employees, etc. of their business.

Indicate either "Yes" (if a Town employee is also associated with your business) or "No".
If "Yes", give person(s) name(s) and position with your business.

YES

NO

NAME: _____

POSITION: _____

NAME: _____

POSITION: _____

NAME: _____

POSITION: _____

FIRM NAME: _____

BY (Print Name): _____

BY (Signature): _____

TITLE: _____

ADDRESS: _____

PHONE NUMBER: _____

EMAIL ADDRESS: _____