

TOWN OF WEST BOYLSTON

REQUEST FOR PROPOSALS .
AUDITING SERVICES

The Town of West Boylston seeks proposals from qualified independent certified public accountants, licensed to practice in the Commonwealth of Massachusetts to conduct an audit of its financial accounts and records beginning with Fiscal Year 2016.

Request for Proposals and Proposal Forms may be obtained from the Office of the Town Administrator, Town of West Boylston, 140 Worcester Street, West Boylston, MA 01583 during normal business hours. Sealed proposals, clearly marked "West Boylston Auditing Services" must be received by 2:30 P.M. on May 6, 2016 in the Office of the Town Administrator.

The Town Administrator will review the applications and bring forward a recommendation to the Board of Selectmen for award of the contract. The Town reserves the right to reject any and all proposals, wholly or in part, and make such award as it determines to be in the best interest of the Town of West Boylston.

Town of West Boylston

NANCY LUCIER
Interim Town Administrator

TOWN OF WEST BOYLSTON

REQUEST FOR PROPOSALS - AUDITING SERVICES

I. General Information

The Town of West Boylston, Massachusetts has a population of approximately 7,900 and a total general fund budget for Fiscal 2016 of approximately \$22,500,000; a Sewer Enterprise budget of approximately \$1,600,000 as well as various capital projects, special revenue, and trust and agency funds. The Town has a Standard and Poor's Bond Rating of AA+.

The most recent audit of the financial statements of the Town of West Boylston was for the fiscal year ended June 30, 2015 and was completed by Melanson Heath and Company. The Town received an unqualified opinion.

II. Description of Records

The Town maintains its accounting records in accordance with the revised Uniform Municipal Accounting System (UMAS) established by the Bureau of Accounts.

The records of the Town are computerized using SoftRight municipal accounting software. Payroll is processed using Harper's Payroll Service. The Collector's receivables are maintained in VADAR software and utilize a bridge to upload collections into the SoftRight system. The Assessor's Dept. uses Vision Appraisal software. The Sewer Dept. uses Continental software for their billing and receivables.

Cash and Accounts Receivable are reconciled with the Treasurer/Collector's office on a monthly basis.

III. Scope of Services

Required services consist of an independent annual audit of the financial statements of all accounts and funds of the Town of West Boylston, Massachusetts, and report thereon with respect to their presentation in accordance with generally accepted accounting principles.

The audit will be conducted in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller

General of the United States, and accordingly, will include such other tests of the accounting records and procedures considered necessary by the auditor. The audit will satisfy the requirements of the General Laws of the Commonwealth of Massachusetts, the Department of Revenue Bureau of Accounts (including M.G.L., Chapter 41 §50), and the Single Audit Act in accordance with O.M.B. Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*.

The audit firm will complete the auditor's section of the Single Audit Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations for submission to the Federal Single Audit Clearinghouse.

Audit field work should begin no later than the month of October following the close of the fiscal year to be audited. At least one week prior to the start of the audit field work, the auditor shall forward to the Town Accountant a listing of information to be gathered for the audit. The auditor will discuss areas of concern with the Town Accountant prior to the issuance of the final reports. Further at the conclusion of the audit, a representative of the accounting firm will be expected to appear before the Board of Selectmen at a mutually agreed upon time to discuss the findings resulting from the audit.

In addition to completing the annual audit, the auditor shall be available throughout the contract period to provide the Town with advice and guidance on financial accounting and reporting issues. The auditor will also be expected to keep the Town abreast of the working requirements of all new accounting and financial reporting pronouncements of the Governmental Accounting Standards Board, the United States Office of Management and Budget, and the Commonwealth of Massachusetts.

Reports to be Issued

Annual Financial Statements – The financial statements of all accounts and funds reported on shall include for the year audited:

- An opinion on whether the financial statements fairly present the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with Generally Accepted Accounting Principles generally accepted in the United States of America.
- Management's Discussion and Analysis
- Government-wide Statement of Net Position and Statement of Activities as of the Fiscal Year Ended June 30th.

- Governmental Fund Financial Statements to include:
 - Balance Sheet
 - Reconciliation of Total Fund Balances to Net Assets
 - Statement of Revenues, Expenditures, and Changes in Fund Balances
 - Reconciliation of the above statement to the Statement of Activities
 - General Fund Budget and Actual Statement
- Proprietary Fund Financial Statements to include:
 - Statement of Net Position
 - Statement of Revenues, Expenses, and Changes in Fund Net Position
 - Statement of Cash Flows
- Fiduciary Funds Statement of Net Position and Statement of Changes in Net Position
- Appropriate Notes to the Financial Statements and supplemental schedules

Management Letter – This letter will identify opportunities for strengthening internal controls and operating efficiency, along with recommendations for improvement and correction thereof.

Single Audit – This report shall be issued pursuant to O.M.B. Circular A-133, inclusive of reports on internal control and compliance with laws and regulations. The report will also include a Schedule of Expenditures of Federal Awards and Schedule of Findings and Questioned Costs.

The auditing firm shall print, bind and submit 11 copies of each report. A PDF file of each of these reports will also be provided. These reports shall be delivered to the Town by January 31st following the close of the Fiscal Year.

IV. Term of Agreement

The Town will enter into a three-year contract subject to annual appropriation.

V. Proposal Submission Requirements.

1. Five (5) copies of the proposal shall be submitted no later than May 6, 2016 at 2:30 p.m. Proposals should be submitted to and addressed as follows:

Town of West Boylston
 C/O Town Administrator
 140 Worcester Street
 West Boylston, MA 01583
 Re: West Boylston Auditing Services

Postmarks will not be considered. It is the sole responsibility of the proposer to insure that its proposal arrives on time at the designated place.

2. The Proposal should be submitted in a sealed envelope clearly marked on the outside as follows:
“West Boylston Auditing Services”
3. The Fee Proposal must be submitted in a separate, sealed envelope clearly marked on the outside as follows:
“West Boylston Auditing Services – Fee Proposal”

An all-inclusive fixed fee must be separately stated for the financial audit and the single audit (if required) for each of the three years of the contract period. The Single Audit may or may not be required in any of the Fiscal Years included in the contract period.

4. Complete proposals must include the following:
 - a. A description of the auditor’s Massachusetts municipal auditing experience during the past five year period.
 - b. A general company/firm profile or brochure and list of key personnel who will participate on this engagement with resumes included. Please identify the individual who will bear primary responsibility for this engagement.
 - c. A list of three current and past communities where similar services have been provided with the name and telephone number of the reference person to contact. The description should include the scope of work and the extent of your involvement with the community. Submission should also include the dates of service. At least two of the references must be of a similar size in terms of annual budget.
 - d. Conditions of proposal offered, if any;
 - e. Any other information that the applicant considers relevant for the purpose of evaluating its qualifications for the engagement.

VI. Selection Process.

1. In evaluating proposals, the Town of West Boylston will review all proposals and base its selection on the following criteria:

- a. Prior experience with similar engagements and working knowledge of the Massachusetts General Laws relating to municipal finance.
 - b. Professional qualifications of staff who will work on the engagement.
 - d. Current workload or clearly established capacity to complete scope of work on a qualitative, timely basis.
 - e. Completeness of proposal submitted by each firm: and
 - f. Any other criteria considered relevant to the engagement.
2. The RFP is being solicited under section 6 of Chapter 30B of the Massachusetts General Laws. All proponents are required to submit separately sealed technical proposals and price proposals. The Town will first open the technical proposals. The Town Administrator, or an Evaluation Team appointed by the Town Administrator, will evaluate and rank the proposals based on the selection process criteria outlined in Section VI – Selection Process. Interviews may be held if the Town Administrator or Evaluation Team feels it is the Town’s best interest to do so. After the completion of the evaluation of the technical proposals, the Town will open the price proposals. The chief procurement officer shall award the contract to the most advantageous proposal from a responsible and responsive offer taking into consideration price, the evaluated criteria set forth in the request for proposals, and the terms of the negotiated contract.
 3. During the evaluation and interview process, the Town of West Boylston reserves the right to request additional information or clarification from any proposer, or to allow corrections of errors or omissions.

VII. General and Special Provisions.

1. The Town of West Boylston reserves the right to reject any and all proposals, waive informalities, and to recommend the award of a contract as may be in the best interest of the Town of West Boylston.
2. The Auditor selected shall be expected to comply with all applicable federal and state laws in the performance of services.
3. The consideration of all proposals and subsequent selection of the

successful proposal shall be made without regard to race, color, sex, age, handicap, religion, political affiliation or national origin.

4. The Auditor shall adhere to the provisions of the Fair Employment Practices Law of the Commonwealth of Massachusetts (Chapter 151 B of the Massachusetts General Laws).
5. The provisions relating to nondiscrimination and affirmative action in employment shall follow through all contracts and subcontracts that the successful applicant may receive or award as a result of this contract.
6. Prospective applicants who have any questions regarding this Request for Proposals should contact:

Leslie Guertin, Town Accountant
Town of West Boylston
140 Worcester Street
West Boylston, MA 01583

Or via email at lguertin@westboylston-ma.gov

All inquiries must be made in writing, responses will be sent to all proposers of record.

Requests for Information (RFI) submitted by: April 15, 2016,
Answers to RFI Faxed or e-mailed to participants: April 20, 2016
(2 working days later).

Proposal due date (by 2:30 P.M.): May 6, 2016
Anticipated Date of Award (estimated): June 1, 2016, funding subject to appropriation by Town Meeting.

VIII. Certification of Non Collusion and Tax Compliance.

A “Certificate of Non-Collusion” and “Certificate of State Tax Compliance” must be signed and included with the proposal (forms attached).

IX. Termination of Agreement

In addition, the Town may terminate this contract at any time for its convenience upon thirty (30) days notice. This Agreement is also subject to an available appropriation. In the event the town fails to appropriate or make available sufficient funds to support the continuation of this Agreement, the Town shall cancel the Agreement.

CERTIFICATE OF TAX COMPLIANCE

Pursuant to Chapter 62C of the Massachusetts General Laws, Section 49A(b), I,
_____, authorized signatory for _____, do hereby
certify under the pains and penalties of perjury that said contractor has complied with all
laws of the Commonwealth of Massachusetts relating to taxes, reporting of employees
and contractors, and withholding and remitting child support.

Signature

Name: _____

Title: _____

CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

DATE: _____

BY: _____
Name of person signing bid or proposal

SEAL if proposer is by corporation

Name of business

Address
City State Zip

Telephone