

Approved and Forwarded to
City Council

A handwritten signature in black ink, appearing to read "B. Montgomery".

Bryan H. Montgomery, City Manager

MEMORANDUM

Date: October 28, 2014
To: Bryan H. Montgomery, City Manager
From: Paul Abelson, Finance Director
Subject: Adopt Resolution Authorizing the Issuance of an Request for Proposal (RFP)
for Professional Auditing Services

Summary and Recommendation

In accordance with the City's financial policies and State law, the City hires an independent CPA firm to audit the books each year, and express an opinion on the financial statements, as well as perform a single audit (if appropriate under Federal law), and perform agreed upon procedures to review the City's Gann Limit calculations. The firm also performs a compliance audit of the Successor Agency's activities, as required by State law.

Maze and Associates is currently under contract to perform this work through their audit of fiscal year 2013-2014, after which the contract will expire. Staff recommends the City Council approve the issuance of the attached RFP for Professional Auditing Services as the first step in the process of selecting a firm to conduct these audits for the next 3-5 years.

Page 11 of the RFP indicates that a Review Committee will evaluate the proposals and make a recommendation to the full Council. It is recommended that City Manager Bryan Montgomery, City Clerk Libby Vreonis and I serve as the Review Committee. In the past, one or two members of the City Council also sat on the initial Review Committee. With approval of the Resolution, the Council should also indicate if it wants to assign a member or two to participate in the initial evaluation.

Fiscal Impact

The costs to issue the RFP are small; mostly copying and postage.

Conclusion

Staff recommends the City Council adopt the resolution authorizing the issuance of the attached RFP.

Subject: Adopt Resolution Authorizing the Issuance of an Request for Proposal (RFP) for Professional Auditing Services

Date: October 28, 2014

Attachments

1. Resolution
2. Proposed RFP

RESOLUTION NO. __-14

**RESOLUTION OF THE OAKLEY CITY COUNCIL AUTHORIZING THE
ISSUANCE OF A REQUEST FOR PROPOSAL (RFP) FOR PROFESSIONAL
AUDITING SERVICES**

WHEREAS, the City and the Successor Agency to the Oakley Redevelopment Agency are required by law to have an independent annual financial audit; and

WHEREAS, in 2009, the City entered into an agreement with Maze and Associates to conduct audits of the City and Oakley Redevelopment Agency for three years, with an option to extend the term of the agreement for up to two one-year extensions; and

WHEREAS, the City has engaged Maze & Associates for the full term of the contract, including both one-year optional extensions; and

WHEREAS, the existing contract expires with the completion of the fiscal year 2013-2014 audits; and

WHEREAS, the beginning of fiscal year 2014-2015 audits will be expected to commence with interim work in May 2015, and the issuance of an RFP sufficiently in advance of that time is appropriate; and

WHEREAS, the Finance Director has prepared the attached RFP so that the selection of a firm to conduct future City and Successor Agency's audits can proceed using a competitive process;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Oakley hereby authorizes the issuance of the attached RFP for Professional Auditing Services.

PASSED AND ADOPTED by the City Council of the City of Oakley at a meeting held on the 28th of October, 2014 by the following vote:

AYES:
NOES:
ABSENT:
ABSTENTIONS:

APPROVED:

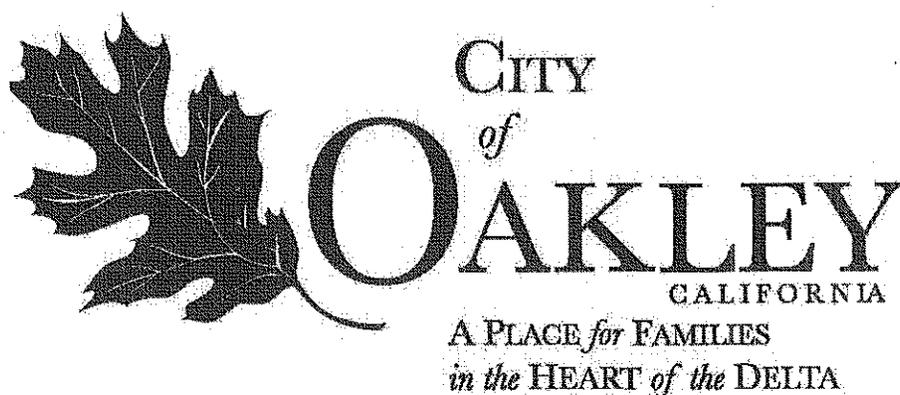
Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date

CITY OF OAKLEY
REQUEST FOR PROPOSALS
For
PROFESSIONAL AUDITING SERVICES



Paul Abelson
Finance Director
City of Oakley
3231 Main Street
Oakley, CA 94561

CITY OF OAKLEY
REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES

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CITY OF OAKLEY
REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES

I. INTRODUCTION

A. *General Information*

The City of Oakley is requesting proposals from qualified certified public accountant firms to audit its financial statements for the three fiscal years beginning with the fiscal year ending June 30, 2015, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years, in addition to performing other financial audits and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of State and Local Governments and Non-Profit Organizations*.

There is no expressed or implied obligation for the City of Oakley to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code Sec. 6250 et seq.), unless exempt.

To be considered, three (3) copies of a proposal must be received by Paul Abelson, Finance Director at 3231 Main Street, Oakley, CA 94561, by **5:00 P.M. on December 15, 2014**. The City reserves the right to reject any or all proposals submitted.

During the evaluation process, the City of Oakley reserves the right, where it may serve the City's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the City of Oakley, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Oakley and the firm selected.

It is anticipated the selection of a firm will be completed by **January 31, 2015**. Following the notification of the selected firm, a recommendation and proposed contract will be prepared for review and approval by the City Council at its **February 10, 2015** meeting. The City reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. *Term of Engagement*

It is the intent of the City to contract for the services presented herein for a term of three (3) years. The City of Oakley reserves the right to extend the term of this contract for two (2) additional one-year terms subject to the satisfactory negotiation of terms, including a price acceptable to both the City and the selected firm.

The proposal package shall present all inclusive audit fees for each year of the contract term.

II. NATURE OF SERVICES REQUIRED

A. *Scope of the Work to be Performed*

The City of Oakley desires a Comprehensive Annual Financial Report (CAFR) and its component unit financial statements for the City of Oakley, including the Successor Agency to the Oakley Redevelopment Agency, to be prepared by the independent auditor each year. The City will be planning to submit the CAFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor will be required to perform the following tasks.

1. The audit firm will perform an audit of all funds of the City. 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 of the United States. **The City's Comprehensive Annual Financial Report (CAFR) will be prepared and word processed by the audit firm.** The CAFR will be in full compliance with Generally Accepted Accounting Principles established by Governmental Accounting Standards Board (GASB). 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 (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the City.

The audit firm will conduct a financial and compliance audit of the Successor Agency to the Oakley Redevelopment Agency, as required by the Redevelopment Dissolution Act and incorporating any other State required independent audits/reviews of the Agency's operations.

2. The audit firm will perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133 in each year required, and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City's financial statements in accordance with *Government Auditing Standards* and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133. Single audit reports will include appropriate schedules of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit findings where required.

3. The audit firm shall perform agreed-upon auditing procedures pertaining to the City's GANN Limit (Appropriations Limit) and render a letter annually to the City regarding compliance.
4. The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Manager.

B. *Auditing Standards to be Followed*

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
2. The standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act; and
4. The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*.

C. *Working Paper Retention*

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available to the City or any government agencies included in the audit of federal grants. 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.

D. *Irregularities and Illegal Acts*

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: City Manager; City Attorney; and the Finance Director.

III. DESCRIPTION OF THE GOVERNMENT

A. Background Information

The City of Oakley is located in the eastern part of Contra Costa County, in the San Francisco Bay Area and services an area of approximately 16.0 square miles with a population of 38,000. The City's fiscal year begins on July 1 and ends on June 30.

The City was incorporated on July 1, 1999 as a general law city which operates under the council/manager form of government. The city government is divided into nine (9) departments/divisions: City Manager, City Attorney, City Clerk, Police, Building & Safety, Planning, Public Works & Engineering, Recreation and Finance. The City contracts with Contra Costa County for police services; and it has no enterprise activities. Water, sewer, transit, and fire protection are provided by other local agencies. Animal control and library services are provided by the County.

The City's total operating and capital budget for FY 2014-15 is approximately \$39 million. The Successor Agency has received its Finding of Completion, and is near submitting its Long-Term Property Management and Disposition Plan to the Department of Finance. The Agency has two (2) outstanding bonds.

B. Fund Structure

The City of City of Oakley uses the following fund types and account groups in its financial reporting:

Number of Individual Funds by Entity				
Fund Type/Account Group	City	Successor Agency		
General Fund	1			
Special Revenue Funds	10			
Debt Service Funds	1			
Capital Project Funds	9			
Internal Service Funds	2			
Private Purpose Trust Fund		1		
Agency Funds	3			
General Fixed Assets Account Group	1			
General Long-Term Debt Account Group	1			

C. Component Units

The City is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, component units are included in the City's financial statements.

The management of the City identified the following component unit (with fiscal year ending June 30) for inclusion in the City's financial statements:

The Oakley Public Financing Authority

This component unit is to be audited as part of the audit of the City's financial statements. The contact person and record location is the same as the primary unit.

D. Magnitude of Finance Operations

The Finance Department consists of 3 employees: a Senior Accountant, an Accounting Technician, and the Finance Director. The principal functions performed include:

- Accounting & Financial Reporting
- Accounts Payable and Receivable
- Payroll
- Business License Administration
- Investment Management
- Budget Development and Management
- Long Term Financial Planning
- Bond Administration
- Purchasing
- Risk Management

E. Computer Systems

The City's computerized systems are run on a Local Area Network (LAN). The accounting functions are computerized using Tyler Technology/Eden Systems software on a Microsoft Sequel Server based system. The applications operating on this system include general ledger, budgeting, purchasing, accounts payable, accounts receivable, project accounting, business licensing, and building permits.

F. Availability of Prior Reports and Work Papers

Maze & Associates in Pleasant Hill, CA has conducted the City's audits for the past 5 years.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to, and including, the date proposals are to be submitted:

<u>Date</u>	<u>Activity</u>
October 29, 2014	Request for Proposal issued
December 15, 2014	Due date for proposals (due by 5:00 p.m.)
January 12-23, 2015	Oral Interviews (conducted at City's discretion)
February 10, 2015	Contract awarded by City Council

B. Date Audit May Commence

Audit planning, including all necessary planning for documentation of systems of internal control and compliance and transaction testing should be completed during interim stage. It is expected the City will close its books and be ready for the final audit by approximately October 1st of each year.

C. Date Reports Are Due

The auditor shall provide all drafts and recommendations for improvements to the Finance Director within a reasonable time period after the last day of field work. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed CAFR, component unit financial statements, Single Audit report and other reports shall be delivered to the Finance Director. It is anticipated that this process will be completed and the final products to be delivered by approximately December 1 of each year.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department Assistance

The Finance Department staff will be available during the audit to assist the firm by providing information, documentation, and explanations. The Senior Accountant will be responsible for acting as the primary liaison between the audit firm and the accounting personnel.

B. Work Area, Telephone, and Office Equipment

The City will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to a telephone, a network connection, and photocopying and FAX machines.

C. Report Preparation

Report preparation, editing, printing, binding shall be the responsibility of the auditor.

1. *Comprehensive Annual Financial Report (35)*
2. *Single Audit Report, if applicable (25)*
3. *Gann Limit Compliance Report (25)*

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries concerning the Request for Proposals and the subject of the Request for Proposals should be directed to:

Paul Abelson
Finance Director
3231 Main Street
Oakley, CA 94561
(925) 625-7010
abelson@ci.oakley.ca.us

CONTACT WITH PERSONNEL OF THE CITY OTHER THAN THE ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

2. Submission of Proposal. Three (3) copies of the Proposal shall be received in the Finance Department **by 5:00 p.m. on December 15, 2014** for a proposal to be considered. The Proposal should contain two sections: a technical section (primarily for qualifications) and a cost section (containing a not to exceed proposal along with additional information). The specific requirements for each section are described below in sections B, C, and D.

The Proposal should be addressed as follows:

**Finance Director
City of Oakley
3231 Main Street
Oakley, CA 94561**

B. Format for Technical Proposal

1. Title Page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
2. Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.
3. Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period; and the name(s) of the person(s) authorized to represent the Proposer, title, address, and telephone number.
4. Detailed Proposal following the order set forth in Section C below.

C. Contents of Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the City in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than the 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. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects must be included. They represent the criteria against which the proposal will be evaluated.

1. License to Practice in California

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in California.

2. *Independence*

The firm should provide an affirmative statement that it is independent of the City of Oakley as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

3. *Firm Qualifications and Experience*

To qualify the firm must have extensive experience in audits of local governments as well as experience with preparation of Comprehensive Annual Financial Statements compliant with Generally Accepted Accounting Principles established by the GASB and GFOA Certificate of Achievement in Financial Reporting requirements.

The Proposer should provide the following information:

- The size of the firm, the size of the firm's governmental audit staff, location of the office from which the work on this engagement is to be performed, number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be so employed on a part-time basis. Staff consistency is an important consideration.
- A description of the range of activities performed by the local office, e.g., audit, accounting, tax service and/or management consulting services.

The Proposer must provide the following:

- A list of all current California municipal clients.
- A copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements (required by Government Audit Standards).
- Information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. In addition, the Proposer 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.

4. *Partner, Supervisory and Staff Qualifications and Experience*

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Include resumes, indicating whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past (3) three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

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 City. However, in either case, the City retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

5. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 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. Also please indicate whether the audit was part of a Comprehensive Annual Financial Report prepared in conformance with Generally Accepted Accounting Principles established by the GASB. Information should be provided regarding clients that the firm serves that have received the GFOA Certificate of Achievement in Financial Reporting award.

Please provide a list of not less than five client references for which services similar to those outlined in the RFP are currently being provided. For each reference listed provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided and the name, address and telephone number of the responsible person within the reference's organization. The City reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as City of Oakley's budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation for the engagement;
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- c. Sample size and the extent to which statistical sampling is to be used in this engagement;
- d. Extent of use of EDP software in this engagement;
- e. Type and extent of analytical procedures to be used in this engagement;

- f. Approach to be taken to gain and document an understanding of the City's internal control structure;
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. *Identification Anticipated Potential Audit Problems*

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

C. *Contents of Cost Proposal*

1. *Total All-Inclusive Maximum Price*

The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price is to contain all direct and indirect costs including all out-of-pocket expenses.

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

The cost proposal should be submitted in the format provided in Attachment A, "AUDIT WORK COST PROPOSAL FORM" and Attachment B, "ESTIMATE OF COST."

2. *Manner of Payment*

Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month.

VII. EVALUATION PROCEDURES

A. *Review of Proposals*

A review committee will evaluate the submitted proposals using the criteria described in section B below.

B. Evaluation Criteria

Proposals will be evaluated using three (3) sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in California.
- b. The firm has no conflict of interest with regard to any of the work performed by the firm for the City.
- c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
- e. The firm's past experience and performance on comparable government engagements.
- f. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- g. Adequacy of proposed staffing plan for various segments of the engagement.
- h. Thoroughness of approach to conducting the audit of the City and demonstration of the understanding of the objectives and scope of the audit.
- i. Commitment to timeliness in the conduct of the audit.
- j. Maximum fees to conduct the audit.

Attachment A

AUDIT WORK COST PROPOSAL FORM

Service	2014/15	2015/16	2016/17
City Audit and Related Reports	\$	\$	\$
GANN Limit Review Report	\$	\$	\$
Single Audit and Related Reports, if necessary	\$	\$	\$
Successor Agency to the Oakley Redevelopment Agency Audits/Reviews	\$	\$	\$
Total for Fiscal Year (not-to exceed)	\$	\$	\$

Attachment B

ESTIMATE OF COST

Name of Firm: _____

Address: _____

Contact Name: _____

Contact Phone #: _____ Fax #: _____

Contact Email: _____

1. Auditor's Standard Billing Rates

Auditors Standard Hourly Billing Rates			
POSITION	2014/15	2015/16	2016/17
Partner	\$	\$	\$
Manager	\$	\$	\$
Senior Auditor	\$	\$	\$
Staff Auditor	\$	\$	\$
Clerical	\$	\$	\$