

**Regional Government Services Authority  
Local Government Services Authority  
Municipal Services Authority**

**REQUEST FOR PROPOSALS  
FOR PROFESSIONAL AUDITING SERVICES  
(Issued: November 28<sup>th</sup>, 2016)**

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Regional Government Services (RGS), Local Government Services (LGS), and Municipal Services Authority (MSA), Joint Powers Authorities

REQUEST FOR PROPOSALS  
FOR PROFESSIONAL AUDITING SERVICES

I. INTRODUCTION

A. General Information

The Regional Government Services Authority (RGS), Local Government Services Authority (LGS), and Municipal Services Authority (MSA), three Joint Powers Authorities - aka “the Authorities” - are requesting proposals from qualified firms of certified public accountants to audit their annual financial statements for the fiscal years ending June 30, 2017 through June 30, 2019, with the option for the Authorities’ Boards of Directors to extend the agreement for up to two additional fiscal years, through the year ending June 2021.

These audits are to be performed in accordance with generally accepted auditing standards and the standards set for financial audits contained in Governmental Auditing Standards (1994) issued by the Comptroller General of the United States, the provisions of the Federal Single Audit Act as amended in 1996, and U.S. Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations.

There is no express or implied obligation for the Authorities to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

For a firm to be considered, the Authorities must receive their proposal in PDF format, via e-mail by **Noon Friday, December 23, 2016** at [jkise@rgs.ca.gov](mailto:jkise@rgs.ca.gov). Subject Line: Proposal for Professional Audit Services.

The Authorities reserve the right to reject any and all proposals submitted.

Proposals will be initially reviewed by staff, and all responsive proposals will be forwarded to the Finance Committee, which includes two members of the Authorities’ Boards of Directors.

During this process, the Finance Committee and the Authorities reserve the right to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the Finance Committee, firms submitting proposals may be requested to make an oral presentation as part of the evaluation process—this would most likely be via teleconference or web meeting.

The Authorities reserve the right to retain all proposals submitted, and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the agreement between the Authorities and the firm selected.

It is anticipated the selection of a firm and approval by the Authorities will be completed prior to February 15<sup>th</sup>, 2017. Following notification of the selected firm, it is expected a contract shall be

executed between both parties within 15 working days.

## B. Terms of Engagement

A three-year contract is contemplated: with the option to extend for two (2) subsequent years, subject to annual review and recommendation of the Finance Committee, satisfactory negotiation of terms (including a price mutually acceptable to the Authorities and the selected firm).

## II. NATURE OF SERVICES REQUIRED

### A. Scope of Work to be Performed

The Authorities desire the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.

### B. Auditing Standards to be Followed

To meet requirements of this request for proposal, the audit shall be performed in accordance with generally accepted auditing standards and the standards set for financial audits contained in Governmental Auditing Standards (1994) issued by the Comptroller General of the United States, the provisions of the Federal Single Audit Act as amended in 1996, and U.S. Office of Management and Budget (OMB) Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations.

### C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements of the Authorities in conformity with generally accepted accounting principles;
2. A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk;
3. A report on compliance with applicable laws and regulations;
4. An "in-relation-to" report on the schedule of federal financial assistance, if applicable;
5. A report on the internal control structure used in administering federal financial assistance programs, if applicable;
6. A report on compliance with general and specific requirements related to major and non-major federal financial assistance programs, if applicable; and
7. Draft financial statements for each fiscal year will be presented to Authority Staff by the end of the following September. The Final Report to the Board and Management shall be received by the end of the second week of November.

In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The reports on compliance shall include all instances of noncompliance.

*Irregularities and illegal acts.* Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the following parties:

Board Chair  
Finance Committee Chair  
Executive Director

The auditor shall print and bind (2) copies of the financial statements including supplementary information, for each JPA. The auditor shall provide one electronic copy of the financial statements including supplementary information.

D. Special Considerations

1. Schedules of federal financial assistance and related auditor's reports, as well as the reports on compliance and internal controls, are not to be included in the annual financial report, but are to be issued separately

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Authorities of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designee:

Member and Client Agencies of the Authorities  
Auditors of Grants or Assistance programs for which the Authorities may meet the criteria of a subrecipient  
State of California, Office of the State Controller

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.

III. DESCRIPTION OF GOVERNMENT

A. Contact Persons/Organizational Chart

The auditor's principal management contact with the Authorities shall be Richard Averett, Executive Director, [raverett@rgs.ca.gov](mailto:raverett@rgs.ca.gov) or a designated representative, who will coordinate the assistance provided by the Authorities to the auditor. The auditor's principal governing body contact with the Authorities shall be the Chair of the Finance Committee or the Board of Directors.

Questions about this RFP shall be submitted, in writing, to Jefferson Kise, Finance and Operations Manager, at [jkise@rgs.ca.gov](mailto:jkise@rgs.ca.gov) prior to 5:00 PM Wednesday, December 7th, 2016. Questions will be answered via e-mail within 5 business days. Additionally, a summary of questions and answers will be provided to each firm who submits a written request prior to 5:00 PM Wednesday, December 14<sup>th</sup>, 2016.

Organizational charts are attached (Appendix A)

B. Background Information

RGS, LGS and MSA are Joint Powers Authorities. Policies are set by the four-member Boards of Directors of RGS and LGS, and by the three-Member Board of Directors of MSA, and implemented by the Executive Director. The JPAs' mission is to provide services to California Public Agencies. Currently, the Authorities serve 90 California public agencies. The Authorities currently have 110 employees with a total projected 2016-2017 Payroll and Benefits expense of approximately \$10 million. The last Audit report issued is for the 2015-2016 fiscal year.

C. Services Provided

The Authorities provide the following services to public agencies:

Staffing (Interim, Project, and Long Term Staffing)  
Human Resources, Finance & Communications Consulting  
Payroll and Human Resource Expertise  
Insurance

D. Accounting and Fund Information

The Authorities use the following fund types and account groups in their financial reporting:

<u>Fund type/Account Group</u>	Enterprise (Proprietary Fund Type)
<u>Number of Funds</u>	1 per agency

E. Federal and State Financial Assistance

The Authorities are fully funded on a fee for service basis and receive no direct Federal or State Assistance. Some client agencies may receive Federal and State Assistance which may fully or partially fund the Authorities activities. The auditor may examine whether the Authorities meet the criteria of subrecipient through our activities and report accordingly.

F. Pension Plans

Local Government Services participates in the Public Employees' Retirement System of the State of California (CalPERS). The fund is an agent multiple-employer defined benefit retirement plan that acts as a common investment and administrative agent for various state and local governmental agencies within the State of California. The fund provides retirement, disability and death benefits based on an employee's years of service, age and final compensation.

Regional Government Services participates in a defined contribution qualified retirement plan, with the employer contributing 10 percent of regular, on-going salary to the employee's 401(a)

account. Individual employment agreements may stipulate additional matching contributions.

Municipal Services Authority has not established a retirement plan, as it has no employees.

#### G. Component Units

There are no component units in any of the three JPA's.

#### H. Finance Operations

Currently, financial operations are headed by the Executive Director/Chief Financial Officer of the Authorities. A Finance Manager, and Human Resources Manager oversee payroll and financial operations.

Functions performed by Staff include: client agency billing and collections, accounts receivable/payable, payroll (APS), general ledger, and financial reporting.

The Authorities accounting system is maintained on QuickBooks accounting software. The bulk of transactions take place within the RGS entity. Payroll processing is outsourced to a vendor who provides direct deposit and tax filings. RGS issues roughly 125 invoices per month, most benefits payments are made electronically, approximately 12 accounts payable checks per month are issued, and the payroll journal entries are all imported via file feed from the payroll system. Most of the non-payroll activity in LGS is by Journal Entry. There is no payroll activity in the MSA.

#### I. Availability of Prior Audit Reports

Prior years' audit reports are available at <http://rgs.ca.gov/> or by contacting Jefferson Kise, Finance and Operations Manager, at [jkise@rgs.ca.gov](mailto:jkise@rgs.ca.gov) or (831) 308-2718.

### IV. TIME REQUIREMENTS

The Authorities will use the following schedule:

**The deadline to submit proposals is Friday December 23, 2016 Noon.**

RFP issued	Monday, November 28 <sup>th</sup> , 2016
Submission of Written RFP Questions	Wednesday, December 7 <sup>th</sup> , 2016, 5:00 PM
Release of Summary of Questions/Answers	Wednesday, December 14 <sup>th</sup> , 2016, 5:00 PM
Proposals due	Friday December 23 <sup>rd</sup> , 2016, Noon
Finance Committee Selection of Proposal	On or Before January 27, 2017
Formal Notification to Proposers	On or Before Feb 15, 2017

Following is the anticipated audit schedule for FY2017, and is reflective of the approximate schedules for 2018 and 2019.

Authorities submit to auditors the final trial balance	August 28
Auditors submit to Authority the	

Preliminary Financial Statement	September 30
Authorities submit to Auditors the draft management letter and Audit Report	October 15
Auditors submit to Authorities Final Audit	November 10

Upon completion of the audit examination and prior to issuing any audit reports or the management letter, the auditor may participate in an exit conference with the Executive Director, Members of the Finance Committee, and other staff designated TBA to discuss observations and findings. During the course of the engagement, the auditor shall meet with and provide periodic status reports to the Executive Director or his designee on a regular basis. The auditor shall also be available to meet with the Executive Director and Finance Committee as needed, to provide consultation on various accounting and auditing matters.

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

### A. Finance Department and Clerical Assistance

Accounting staff and responsible management personnel will be available during the audit to assist the auditor by providing information, documentation and explanations.

### B. Work Area, Telephones, Photocopying and Fax

The Authorities are virtual organizations and as such have no facilities to support field work. All documents will be provided electronically, and work will be performed remotely.

### C. Report Preparation

The Authorities' Finance staff will also be responsible for the posting of any auditor adjusting entries or changes to the financial statements.

## VI. PROPOSAL REQUIREMENTS

### A. Submission of Proposal

The following material is required to be received by **Noon on Friday, December 23, 2016** for a firm to be considered:

#### 1. The Technical Proposal, to include the following:

##### i. Title Page

Title page showing the request for proposal's subject, the firm's name, address and telephone number of the contact person and the date of the proposal.

##### ii. Table of Contents

##### iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement as to why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for ninety (90) days.

iv. Detailed Proposal

The detailed proposal shall follow the order set forth below in **Section VI B** of this request.

- a. The proposer shall submit a PDF of a Dollar Cost Bid as set forth in **Section VI C**.
- b. Proposers shall send the completed proposal, consisting of a PDF, containing the Dollar Cost Bid per part “a.” above, and the remainder of the proposal.

The PDF shall be e-mailed to: [jkise@rgs.ca.gov](mailto:jkise@rgs.ca.gov)

All proposals must be clearly titled in the subject line, as follows: “*Proposal-Audit Services.*” All proposals must be received by the date specified above.

B. Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competency, and capacity of the firm seeking to undertake an independent audit of the Authorities in conformity with the requirements of the request. As such, the substance of the proposal will carry more weight than their form or manner of presentation. The Technical Proposal shall demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It shall also specify an audit approach that will meet the request for proposal requirements.

***There shall be no dollar units or total costs included in the Technical Proposal Document.***

The Technical Proposal shall address all the points outlined in the request for proposals. The proposal shall be prepared simply and economically, providing a straightforward, concise description of the proposer’s capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, items 2 through 9, must be included. They represent the criteria against which the proposal will be judged.

2. Independence

The firm shall provide an affirmative statement that it is independent of RGS, LGS and MSA, as defined by generally accepted auditing standards and the U.S. Government Accountability Office’s *Government Auditing standards* (July 2007 revision).

3. License to Practice in California

An affirmative statement shall be included stating the firm and all assigned key professional staff are properly licensed to practice as certified public accountants in California.

4. Firm Qualifications and Experience

The proposal shall state the size of the firm; the size of the firm's governmental audit staff; the location of the office from which this engagement is to be performed; the 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.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified and the firm that is to serve as the principal auditor shall be noted, if applicable.

The firm shall submit a copy of the report of its most recent external quality control review, with a statement as to whether that quality control review included a review of specific governmental audit engagements.

The firm shall also provide information on the results of any Federal or State of California desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years by state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is (registered/licensed) to practice in the field and provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

The firm shall 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. The firm also shall indicate how the quality and continuity of staff assigned over the term of the agreement will be assured.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the Authorities, which retains the right to approve or reject replacement.

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

6. 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 of 5) performed in the last five years that are similar to the engagement described in this request for proposals. These engagements shall 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.

7. Specific Audit Approach

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

Proposers are expected to provide the following information on their audit approach:

- i. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- ii. Sample sizes and the extent to which statistical sampling is to be used in the engagement;
- iii. Approach to be taken to gain and document an understanding of the Authorities' internal control structure;
- iv. Approach to be taken in determining laws and regulations that will be subject to audit test work;
- v. Approach to be taken in drawing audit samples for purposes of tests of compliance.

8. Identification of Anticipated Potential Audit Problems

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

9. Technical Compliance

The proposal should provide insight into auditor's experience to assist in GASB 68 reporting requirements. Likewise, what is the firm doing to prepare for GASB 75 implementation coming in FY2018.

10. Report Format

The proposal shall include sample formats for required reports.

C. Dollar Cost Bid

1. Total All-inclusive Maximum Price.

The dollar cost bid shall contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses (Appendix B).

The Authorities will not be responsible for the expenses incurred in preparing and submitting the technical proposal or the dollar cost bid. Such costs shall not be included in the proposal.

The first page (Appendix B) of the dollar cost bid shall include the following information:

- i. Name of Firm;
  - ii. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the Authorities;
  - iii. A Total All-inclusive Maximum Price for each fiscal year of the engagement.
2. Rates by Partner, Specialist, Supervisory and Staff; Times the Hours Anticipated for Each.

The second page (Appendix C) of the dollar cost bid shall include a schedule of professional fees and expenses, presented in the format provided in the attachment, that supports the Total All-inclusive Maximum Price.

3. Rates for Additional Professional Services

If it should become necessary for the Authorities to request the auditor to render any additional services, either to supplement the services requested in this request for proposals or to perform additional work, then such additional work shall be performed only if set forth in an addendum to the contract between Authorities and the firm. Any such additional work agreed to between the Authorities and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

4. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month. Final payment will be made after delivery of the firm's final reports.

## VII. EVALUATION PROCEDURES

### A. Staff and Finance Committee Evaluation

Proposals will be reviewed and evaluated by the staff and the Finance Committee of the Authorities, which includes two Board members and is supported by the Executive Director.

### B. Review of Proposals

The Evaluation Committee will use a point formula during the review process to score proposals. Every member will score each technical proposal matching the criteria described in Section VII C

below. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Proportionate fractional scores will be assigned to other proposers.

The Authorities reserve the right to retain all proposals submitted and use any idea contained therein.

### C. Evaluation 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

- i. The audit firm shall be independent and licensed to practice in California
- ii. The audit firm's professional personnel shall have received adequate continuing professional education within the preceding two years
- iii. The firm shall have no conflict of interest with regard to any other work performed by the firm for the Authorities
- iv. The firm shall submit a copy of its most recent external quality control review report and the firm has a record of quality audit work
- v. The firm shall adhere to the instructions in this request for proposals on preparing and submitting the proposal

#### 2. Technical Qualifications:

- i. Expertise and Experience
  - a. The firm's past experience and performance on comparable government engagements
  - b. The quality of the firm's professional personnel to be assigned to the engagement
- ii. Audit Approach
  - a. Adequacy of proposed staffing plan for various segments of the engagement
  - b. Adequacy of sampling techniques
  - c. Adequacy of analytical procedures

#### 3. Price

THOUGH COST IS AN IMPORTANT FACTOR, IT IS NOT THE MOST IMPORTANT CONSIDERATION.

### D. Possible Oral Presentations

During the review process, the Evaluation Committee may, at its discretion, request any one or all

firms to make an oral presentation--most likely by telephone, less likely in person. Such a presentation will provide firms with an opportunity to answer any questions the Evaluation Committee may have about a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

The Finance Committee will select a firm based upon their evaluation of the proposals.

It is anticipated that a firm will be chosen on or before February 15, 2017. Following notification of the firm selected, it is expected a contract will be executed within 15 working days.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Authorities and the firm selected.

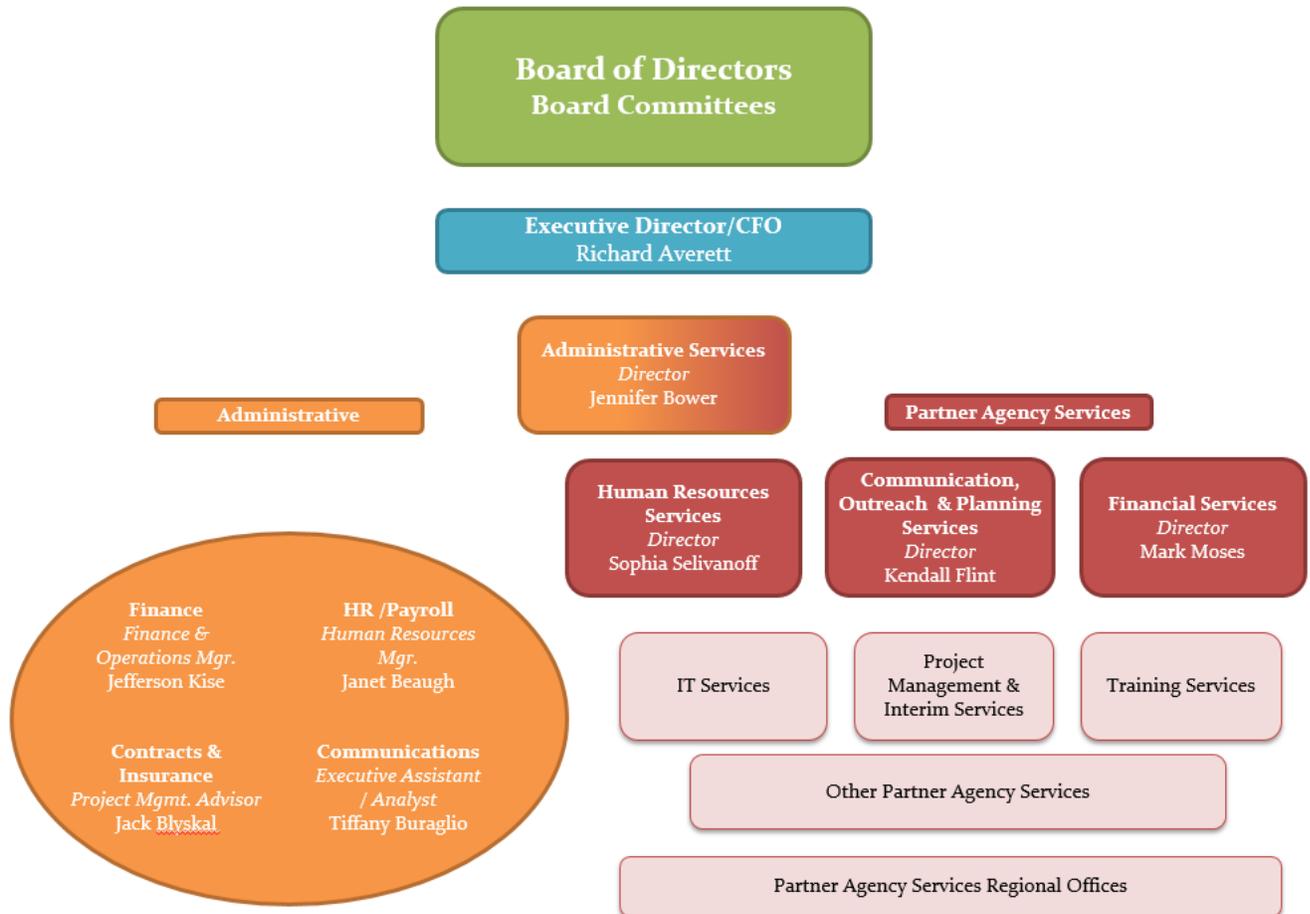
VIII. OFFICERS of the AUTHORITIES

A. Meeting With Officers

Audit staff may expect to meet with the Chair of the Finance Committee and/or Chair of the Board of Directors during the audit field work. Meeting(s) would most likely be via teleconference.

The Authorities reserve the right without prejudice to reject any or all proposals.

# Regional Government Services



# Local Government Services

**Board of Directors**  
**Board Committees**

**Executive Director/CFO**  
Richard Averett

**Administrative Services**  
*Director*  
Jennifer Bower

**Finance**  
*Finance & Operations*  
*Mgr.*  
Jefferson Kise

**HR /Payroll**  
*Human Resources Mgr.*  
Janet Beagh

**Contracts & Insurance**  
*Project Mgmt. Advisor*  
Jack Blyskal

**Communications**  
*Executive Assistant /*  
*Analyst*  
Tiffany Buraglio

# Municipal Services Authority

**Board of Directors**  
Board Committees

**Executive Director/CFO**  
Richard Averett

**Administrative Services**  
Director  
Jennifer Bower

**Administrative**

**Partnership Services**

**Finance**  
Finance & Operations Mgr.  
Jefferson Kise

**HR /Payroll**  
Human Resources Mgr.  
Janet Beough

**Contracts & Insurance**  
Project Mgmt. Advisor  
Jack Blyskal

**Communications**  
Executive Assistant / Analyst  
Tiffany Buraglio

**MIC**

**PACE**

**Dental Program**

**STARS**

**Appendix B**

**DOLLAR COST BID**

Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Contact Telephone Number(s): \_\_\_\_\_

Contact E-mail Address: \_\_\_\_\_

I, the undersigned, certify I am duly authorized to represent the above named firm and am empowered to submit this bid. In addition, I certify I am authorized to contract with Regional Government Services, Local Government Services and Municipal Services Authority on behalf of the above named firm.

\_\_\_\_\_  
Signature Title Date

\_\_\_\_\_  
Name (print)

Total All-inclusive Maximum Price for 2016-2017 Audit \$ \_\_\_\_\_

Total All-inclusive Maximum Price for 2017-2018 Audit \$ \_\_\_\_\_

Total All-inclusive Maximum Price for 2018-2019 Audit \$ \_\_\_\_\_

Appendix C

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE FY2017  
FINANCIAL STATEMENTS**

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners				
Managers				
Supervisory staff				
Staff				
Other (specify):				
<b><i>Subtotal</i></b>				
Out-of-pocket expenses:				
Meals & Lodging				
Transportation				
Other (specify):				
Total for services described in Section II of the RFP				
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR 2016-2017 AUDIT				\$
[do you put something here for the next two years' pricing? Note: The rate quoted should <b>not</b> be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.				