



Purchasing Department
Finance Group

February 5, 2015

REQUEST FOR INDEPENDENT AUDITING SERVICES		
PROJECT NUMBER	3512	
DUE DATE	2:00 PM	March 5, 2015

Dear Sir/Madam:

The City of Norwalk is seeking written proposals from firms of independent certified public accountants for its annual comprehensive financial audit and related services for the fiscal year ending June 30, 2015. The City is seeking a three (3) year engagement with a two (2) year option, This engagement is subject to the Board of Estimate & Taxation appointing the successful bidder and the contract being approved by the Norwalk Common Council.

RFP DOCUMENTS are available upon receipt of this invitation (if not attached) over the Internet at <http://www.norwalkct.org> Adobe Acrobat readeris required to view this document. If you do not have this software you may down load it for free from Adobe.

Businesses, without fax or Internet access equipment, may contact the Purchasing Department at 203-854-7712 for any RFP information. Our fax number is 203-854-7817.

All questions must be directed, in writing, to Gerald J. Foley, Purchasing Agent, via e-mail, gfoley@norwalkct.org The deadline for submission of questions is 2:00 pm, February 19, 2015.

We would appreciate the courtesy of promptly advising us if you do not intend to respond. To properly maintain our records those firms who do not respond may be removed from our vendor records.

If, after review of the RFP documents, your firm is interested in performing the services specified, provide the information requested, sign and return the complete document, along with your detailed proposal, to the City of Norwalk Purchasing Department by the due date.

Sincerely,

Gerald J. Foley
Purchasing Agent
City of Norwalk
Tel. 203.854.7712
Fax 203.854.7817
E-Mail – gfoley@norwalkct.org

SECTION 1 - PROJECT SPECIFICATIONS

1.0 SCOPE OF SERVICES

The City of Norwalk is seeking written proposals from firms of independent certified public accountants for its annual comprehensive financial audit and related services for the fiscal year ending June 30, 2015. We are seeking a three year engagement with a two year option. This engagement is subject to the Board of Estimate & Taxation appointing the successful bidder and the contract being approved by the Norwalk Common Council.

Previous Comprehensive Annual Financial Reports can be found at the following link:

<http://www.norwalkct.org/Archive.aspx?AMID=41>

Budget information can be found at the following link:

<http://www.norwalkct.org/index.aspx?NID=941>

The City invites proposals for services from public accounting firms that have experience in auditing municipalities in the State of Connecticut, municipalities of similar size and scope, and that have the staff capacity and expertise to do so for the City of Norwalk.

For a firm to be considered for this engagement, ten copies of its proposal must be submitted to the City of Norwalk Purchasing Agent at the address below. They must be received by 2:00 P.M. on Thursday, March 5, 2015.

**City of Norwalk
Purchasing Department, Room 103
Gerald Foley, Purchasing Agent
125 East Avenue, Norwalk, CT 06851**

The scope of the required auditing services and other terms and conditions of this engagement are described in Section I of the attached Request for Proposals. The requested format and content of the proposals are described in Section VI. Proposals will be evaluated by the criteria set forth in Section VII.

Proposals will be initially reviewed by a Selection Committee. The Selection Committee will select the two or three firms that best meet the City's requirements. These firms will then be invited to represent their proposals to, and respond to questions from the Selection Committee.

Following this selection process, the Selection Committee will make a recommendation to the Board of Estimate & Taxation, which has the final responsibility for the appointment of an independent certified public accounting firm to audit the City of Norwalk. The Board of Estimate & Taxation expects to make its decision in April 2015. Approval to enter into a contract has to be made by the Norwalk Common Council.

The City of Norwalk reserves the right to reject any and all proposals submitted, to request additional information from all proposers and to negotiate with one or more of the finalists regarding the terms of this engagement. The City of Norwalk also reserves the right to retain the proposals, use any ideas contained in the proposals and is not obligated in any manner to reimburse the proposers for the costs incurred in connection with responding to this Request for Proposals.

The Selection Committee intends to recommend the firm that, in its opinion, best meets the City's needs, not necessarily the firm with the lowest fees.

Any requests for clarification or additional information regarding this RFP are to be submitted in writing to the Purchasing Department, Room 103, 125 East Avenue, Norwalk CT 06856-5125, via fax to (203) 854-7817, via e-mail to gfoley@norwalkct.org and must be received no later than 2:00PM February 19, 2015 in order to be considered. If any substantive requests for information are received and responded to by the City of Norwalk, an addendum to this RFP will be issued.

The anticipated selection schedule is as follows:

Advertise RFP		February 5, 2015
Deadline for questions	Two weeks	February 19, 2015
RFP Responses:	Two weeks	March 5, 2015
RFP Evaluation	Two weeks	March 19, 2015
RFP Interviews:	One Week	March 26, 2015
RFP Decision:	Same Week	March 27, 2015
Appointment by Board of Estimates & Taxation		April 6, 2015
Approval to enter into contract by Common Council		April 14, 2015

1.1 SCOPE OF WORK TO BE PERFORMED

The Government Finance Officer Association (GFOA) and the Government Accounting Standards Board (GASB) Codification recommend that governments obtain a “full scope” audit, that is an audit that specifically addresses not only the fair presentation of the General Purpose Financial Statements (GPFS), but also that of the Government wide financial statements, combining and individual fund and account group financial statements and schedules. The auditor should also specifically address in its reports whether these statements and schedules are fairly stated in all material respects “in relation to” the general purpose financial statements taken as a whole and in conformity with generally accepted accounting principles.

Also, the City of Norwalk provides special supplementary information in its CAFR to meet the needs of specific groups of financial statement users. The “in relation to” coverage should be extended to such supplementary information.

Statistical tables are presented after the financial section the CAFR. This separate statistical section is not to be audited because much of the information presented is either non-financial or involves data from several fiscal periods.

In addition, there is required supplementary information. Such information is not part of the basic financial statements and notes required for fair presentation by Generally Accepted Accounting Principles (GAAP), but it must accompany the GAAP financial statements. Although required supplementary information is not be audited, the American Institute of Certified Public Accountants

(AICPA) Statement on Auditing Standards (SAS) No. 52, Omnibus Statement on Auditing Standards – 1987, required the auditor to perform certain limited procedures with regard to this information.

Finally, a transmittal letter and Management Discussion and Analysis Section (MD&A) is presented as part of the CAFR.

1.2 AUDITING STANDARDS TO BE FOLLOWED

The City of Norwalk's Annual Comprehensive Financial Audit is to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits by the U.S. Comptroller General's Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984 and the provisions of the U.S. Office of Management and Budget (OMB) Circular A—128, Audits of State and Local Governments, in conjunction and conformity with Sections 4-2230 through 4-233666 of the Connecticut General Statutes (the State Single Audit Act) and the City of Norwalk Charter.

1.3 REPORTS TO BE ISSUED

The auditor will have the following reporting responsibilities:

- Auditor's reports
- Reportable conditions
- Nonreportable conditions
- Nonmaterial instances of noncompliance
- Errors and irregularities, etc.
- Illegal acts and indications of illegal acts
- Other matters to be brought to the Adhoc Audit Committee's attention.

1.4 AUDITOR'S REPORTS

In accordance with the General Accounting Office's Government Auditing Standards (GAGAS), the auditor will produce the following reports: a report on the fair presentation of the financial statements, a report on the City's internal control structure, a report on the schedules of federal financial assistance, a report on the City's internal control structure as it relates to federal financial assistance programs and a report on compliance with laws and regulations related to federal financial assistance programs. The auditor will also produce report(s) required by the State of Connecticut under the provisions of the Connecticut Single Audit Act (P.A. 999111-401). Specifically the following reports will be issued:

- Comprehensive Annual Financial Report (50 copies) plus searchable electronic report in pdf format.
- Municipal Audit Questionnaire for Submission to the State Office of Policy and Management
- Combined Circular A-128, Federal Single Audit Report and Public Act 91-401, State Single Audit Report (50 copies) plus searchable electronic report in pdf format,

1.5 REPORTABLE CONDITIONS

If the auditor becomes aware of deficiencies in the design and operations of the City's internal control structure, these deficiencies, known as reportable conditions, must be brought to the attention of the Adhoc Audit Committee. At a minimum, the auditor should use the definition of reportable conditions as set forth in SAS No. 60, Communication of Internal Control Structure Related Matters Noted in an Audit. GAGAS require reportable conditions to be included in the auditors' report on the City's internal control structure identify reportable conditions that are also material weaknesses and those that are not. The auditor should use the definition of a material weakness which is also contained in SAS No.60.

1.6 NONREPORTABLE CONDITIONS

If during the course of this engagement, the auditor finds deficiencies in the City's internal control structure that do not meet the SAS No.60 definition of a reportable condition, GAGAS require that such nonreportable conditions be brought to the Adhoc Audit Committee's attention, in writing.

1.7 NONMATERIAL INSTANCES OF NONCOMPLIANCE

GAGAS require that all material instances of noncompliance with applicable laws and regulations be included in the auditors' report on compliance. GAGAS also requires that non-material instances of noncompliance be reported to the Adhoc Audit Committee, in writing.

Since the City of Norwalk is subject to the provisions of the Federal Single Audit Act, OMB Circular A-128 requires the auditor to include all instances of non-compliance in its report.

1.8 ERRORS AND IRREGULARITIES, ETC.

The auditor's responsibilities for reporting errors and irregularities are set forth in SAS No. 53, The Auditor's Responsibility to Detect and Report Errors and Irregularities. The auditor will also be required to report any indications of abnormalities, non-recurring or extraordinary items or one-time changes in the pattern of City expenditures or procedures to the Adhoc Audit Committee in writing.

1.9 ILLEGAL ACTS AND INDICATIONS OF ILLEGAL ACTS

The auditor's responsibilities for reporting illegal acts and indications of illegal acts are set forth in SAS No.109, Illegal Acts by Clients. Additional reporting responsibilities for GAGAS audits are set forth in the GAO's yellow book.

GAGAS require the auditor who becomes aware of illegal acts or indications of illegal acts to promptly report them to both the Mayor and the Adhoc Audit Committee simultaneously.

Also, when illegal acts or indications of illegal acts involve funds received from another government, the auditor must assure himself that the audited government has properly notified the officials of the donor government, including officials of the donor government's audit organization. If the audit government does not notify the donor government in a reasonable time, GAGAS also require that all notifications of illegal acts or indications of illegal acts or indications of illegal acts be made in writing.

1.10 OTHER MATTERS TO BE BROUGHT TO THE ATTENTION OF THE CITY'S ADHOC AUDIT COMMITTEE

SAS No.61. Communication With Adhoc Audit Committees requires the auditors to determine that certain matters related to the audit are communicated to the Adhoc Audit Committee. Such matters include the following:

- The auditor's responsibilities under GAGAS
- Significant accounting policies
- Management judgments and counting estimates
- Significant audit adjustments
- Disagreements with management
- Consultations with other accountants.

- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

The City of Norwalk requires that the auditor makes the communication to the Adhoc Audit Committee in writing.

1.11 ADDITIONAL SERVICES REQUIRED

In addition to the audit of its financial statements, the City of Norwalk will require the following additional services:

- The auditor will prepare the annual Municipal Audit Questionnaire for submission to the State of Connecticut Office of Policy and Management.
- The City intends to reapply to the Government Finance Officers Association for another Certificate of Conformance Award for its financial statements and its comprehensive annual financial report. The City has received this award for its financial statements and CAFR since the fiscal year ended June 30, 1991. The auditor shall assist the City in preparing its application for a GFOA Certificate of Conformance including responses to prior year's comments.
- The auditor will be expected to advise the Director of Finance, Comptroller, and the Adhoc Audit Committee on financial matters and problems as they arise on an on-going basis throughout the fiscal year.
- As part of this engagement, the auditor will be required to prepare the City's general purpose financial statements, government-wide financial statements, combining and individual fund and account group financial statements and schedules, appropriate trial balances and the City's comprehensive annual financial report.

1.12 RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained at the auditor's expense for a minimum of five (5) years, unless the firm is notified in writing by the City of Norwalk 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 designees:

- The City of Norwalk
- The State of Connecticut
- The U.S. General Accounting Office
- Parties designated by the federal or state governments or by the City of Norwalk as part of the audit quality review process.
- Auditors of entities of which the City of Norwalk is a sub-recipient of grant funds.
- Auditors of entities of which the City of Norwalk is a component unit.

In addition, the auditing 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.

1.13 ADDITIONAL BACKGROUND INFORMATION NOT LOCATED IN PREVIOUS REFERENCED DOCUMENTS

Computer Systems

The City utilizes an integrated financial management system developed by MUNIS. This system manages Purchasing, General Ledger Accounting, Payroll/Personnel, and Tax Billing Accounts Receivable.

1.14 TIME REQUIREMENTS

A. Proposal Calendar – see section 1.00

B. Reporting Requirements

The following timetable for financial reporting has been established for fiscal 2015 based on the requirements of the City as well as those of the State of Connecticut and the federal government. These reporting deadlines will be strictly enforce.

<u>Description</u>	<u>Draft Report (1)</u>	<u>Final Report(1)</u>
Comprehensive Annual Financial Report	October 29	November 30
State of Connecticut Audit Questionnaire	November 12	November 30
State and Federal Single Audit Reports	November 12	December 3

(1) These are “no later than” dates. The City prefers that these reports be ready earlier, if possible.

It should be noted that the mandated due date for filing all reports with the State of Connecticut is December 31.

1.15 ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Work Area, Telephone, Photocopying and Fax Machines

The City will provide suitable workspace for the auditor. In addition, the auditor will have access to City telephones, a facsimile machine, photocopying services. The auditor should be aware that the use of these telephones, equipment and services is restricted to this audit engagement only and is not available for use to service the auditor’s clients or for personal use.

B. Statements and Schedules to be Prepared by the Auditor

As stated earlier in Section ID, Additional Services Required, the auditor will be required to prepare the City’s general-purpose financial statements, government-wide financial statements, combining and individual fund and account group financial statements and schedules, appropriate trial balances and the City’s comprehensive annual financial report. The City will prepare the information to be included in the statistical section of the CAFR, as well as the MD&A and Transmittal Letter.

1.16 PROCEDURAL MATTERS

A. Engagement Letter

The auditor shall annually submit an engagement letter to the Finance Director.

B. Pre-Audit Conference

After the engagement letter is signed, the auditor shall meet with the Director of Finance and the Comptroller at a pre-audit conference to discuss the schedule of the audit and the information needed to complete the audit. An initial meeting with the ADHOC Audit Committee will also occur.

C. Written Work Plan and Schedule

The auditor shall submit a written work plan and schedule at the pre-audit conference.

D. Auditor Availability

The auditor shall be available to meet with elected or appointed City officials, at their request and at their regular meeting times, typically between 6:00 P.M. and 8:00 P.M., to discuss the audit and any other related financial matters.

E. Post-Audit Conference with the Adhoc Audit Committee

The auditor shall meet with the Adhoc Audit Committee at a post-audit conference to review the financial statements and compliance reports.

1.17 PROPOSAL REQUIREMENTS

A. Format for Submission of Proposals

For a proposal to be considered, the proposing firm must use the following proposal format:

1. An original + ten (10) copies of the proposal must be received by the Norwalk Purchasing Department by 2:00 P.M. on Thursday, March 5, 2015. Proposals must be in a sealed envelope marked in the lower left-hand corner "Proposal - #3512 Independent Audit Services" and should be delivered to the following address:

City of Norwalk
Purchasing Department, Room 103
Att: Gerald Foley, Purchasing Agent
125 East Avenue, Norwalk, CT 06856-5125

2. Proposals should be typed single-sided on 8-1/2" x 11" paper. To simplify the review process and to obtain the maximum degree of comparison, proposals must be organized in the following manner:

3. Cover

Optional.

4. Title Page

Indicate “Proposal for Auditing Services – City of Norwalk.” Indicate the name of the proposer’s firm, address of the office submitting the proposal, telephone number, and date of the proposal and the name of the individual(s) who is (are) authorized to represent and make binding commitments for the proposer in connection with the engagement.

5. Table of Contents

Include a clear identification of the material by section (Profile of the Proposer, Approach to the City of Norwalk, Audit, Professional Fees and Expenses, Other Information and Appendices) and by subsection within each of those sections, as outlined below, referenced by page number.

6. Letter of Transmittal

Please limit to one or two pages. Briefly state the proposer’s understanding of the work to be done and make a positive commitment to perform the work within the time period required. State the all-inclusive fee for the engagement for each of the next five (5) fiscal years starting with the year ended June 30, 2015.

7. Profile of Proposer

See Section 1.18 B,1, Technical Proposal, which describes the proposer profile requirements in more detail.

8. Approach of City of Norwalk Audit

See Section 1.18 B, 2, Technical Proposal, which describes the audit approach requirements in more detail.

9. Professional Fees and Expenses

See Section 1.18 B, 3, Technical Proposal, which describes the manner in which the audit fees are to be broken down and presented.

10. Other Information

Please provide any additional information about your firm that you believe will assist the City in making its selection.

11. Appendices

This section may be used for any statistical information you may wish to present about your firm such as tables, charts, etc. Resumes of key audit firm personnel may also be inserted in this section.

B. Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence, experience and capacity of the firm seeding to undertake the independent audit of the City of Norwalk's financial statements, etc. in conformity with the requirements of the Request for Proposals. The technical Proposal should demonstrate the qualifications of the firm and of the individual staff members who will be assigned to the engagement. It should also specify an audit approach that will meet the Request of Proposals requirements. Finally, it should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals.

1. Profile of Proposer

Please letter subsection a-o to correspond to the items listed below:

- a. Affirm that proposer is a firm of certified public accountants properly licensed to practice in Connecticut.
- b. Affirm that proposer meets standards of independence as defined by generally accepted accounting standards and the U.S. Comptroller General's Government Auditing Standards, to audit the City of Norwalk.
- c. Indicate the address of you home office.
- d. Please provide a copy of your firm's most recent peer review or quality management review, which is required by the GAO's Government Auditing Standards.
- e. Identify current governmental audit clients of your firm, regardless of the office handling the account, that are municipalities in the State of Connecticut and clients that are comparable in size or larger than the City of Norwalk.
- f. Describe your firm's professional or development program and the continuing professional education requirements imposed by your firm on professional personnel. Identify specialized programs offered within your firm in the area of governmental accounting and auditing.
- g. Describe any periodical or occasional publications produced by your firm in the governmental accounting and auditing area.
- h. Identify the local office that would handle the City of Norwalk engagement, including address and phone. Identify the partner or other individual in charge of that office. Indicate the total number of professional staff personnel currently assigned to that office. If that office is not in Norwalk, describe how your firm's partners and staff assigned to the City of Norwalk engagement would be available throughout the year for meetings and conferences as well as for the conduct of the annual audit.
- i. Identify the larger audit clients handled by that local office, including commercial and industrial companies, non-profit organizations, and governmental units (current or within the past five years). For governmental audit clients, please indicate how many years your firm has been the auditors.

- j. Identify the partners, managers, seniors, specialists, and other key staff persons from (a) that local office and (b) from any other offices of your firm who would be assigned to the City of Norwalk audit engagement. Describe their roles and provide a brief description of their professional experience, including their experience in governmental auditing. Indicate the extent to which their governmental auditing experience has been within the State of Connecticut. Indicate their participation in professional development programs in the governmental accounting and auditing area. Indicate those who are CPAs and those who are members of AICPA, the Governmental Finance Officers Association, and the Government Finance Officers Association of Connecticut. If any partners or staff, from other than the local office are to be assigned to the City of Norwalk audit engagement, indicate the percentage of their time that will be devoted to the Norwalk engagement. If more convenient, resumes may be included in an appendix appropriately cross-referenced here. The firm should also indicate how the quality of the staff over the term of the agreement would be assured.
- k. Describe the local office's capability to audit integrated financial systems. Identify those key staff persons who would be assigned to the City of Norwalk audit who have such capability and experience, and describe their relevant experience.
- l. Describe your firm's capability and experience in providing management consulting services to local governmental units. Describe recent engagements of that type handled by local office personnel, if any, and identify your local office consultants who could provide such services.
- m. Estimate the aggregate number of hours of time that professional staff would devote to the City of Norwalk audit engagement describe in Section 1.2 – 1.14. Indicate separately the aggregate number of hours of time that professional staff would devote to the special operations and management review of a department or segment as described in Section 1.13.
- n. Comment on your firm's affirmative action program.
- o. The firm shall also provide information of the results of the firm's latest federal or state desk reviews or field reviews of its audits. 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 with state regulatory bodies or professional organizations.

2. Approaches to the City of Norwalk Audit

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 1.2 – 1.14 of this Request for Proposals. In developing the work plan, reference should be made to such sources of information as the City of Norwalk's operating and capital budgets and related materials, organizational charts, manuals, financial and other management information systems and the City's Charter and Ordinances.

Proposers are required to provide the following information about their audit approach (please letter subsections a-l to correspond to the items listed below).

- a. Describe the proposed segmentation of the engagement.
- b. Outline a work plans and related time schedule for each significant segment of the work. This should include the level of staff and the number of hours to be assigned to each proposed segment of the work.

NO DOLLARS SHOULD BE INCLUDED HERE

- c. Indicate extent of use of EDP Software in the engagement.
- d. Describe the extent to which statistical sampling is to be used and the sample size(s) planned,
- e. Describe the type and intent of analytical procedures to be used during this audit.
- f. Describe the approach to be taken to gain an understanding and to document the City's internal accounting and administrative control structure.
- g. Comment on your firm's ability to provide construction suggestions for improving the City's internal accounting and administrative control structure and administrative procedures.
- h. Describe the approach to be taken in determining the laws, rules and regulations that will be subject to the audit test work.
- i. Describe the approach to be taken in drawing audit samples for purposes of compliance and substantive testing.
- j. The proposal should identify and describe any anticipated potential audit problems and the firm's approach to resolving these problems and any special assistance that will be requested from the City of Norwalk.
- k. Describe the procedures followed in the technical review of audit reports, prior to their issuance, by qualified personnel independent of audit engagement personnel. Indicate whether this will be done in the local office or elsewhere.

3. Professional Fees and Expenses

The audit firm's professional fees and expenses should contain all pricing information relative to performing the audit engagement and related services as described in the Request for Proposals. The total all-inclusive maximum price should contain all direct and indirect costs including all out-of-pocket expenses. Please letter subsections a-e to correspond to the items listed below:

- a. Indicate your firm's proposed all-inclusive maximum price for the total engagement described in Section 1.2 – 1.14 of the Request for Proposals for each of the five fiscal years (initial three years plus two option years) beginning with the year ending June 30, 2015. Such price should include all out-of-pocket expenses. Please use the following format to provide the detail for your proposed all-inclusive maximum price:

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE (YEAR) FINANCIAL STATEMENTS**

<u>Classifications</u>	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify): _____	_____	_____	_____	_____
 Subtotal				_____
 Out-of-pocket expenses				_____
Meals and lodging				_____
Transportation				_____
Other (specify): _____				_____
 Total all-inclusive maximum price for [FISCAL YEAR] audit				_____

Note: The rates quoted should not be presented as a general percentage of the standard hourly rates or as a gross deduction from the total all-inclusive maximum price.

b. SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE (YEAR) FINANCIAL STATEMENTS COMBINING SCHEDULE – ALL SERVICES DESCRIBE IN RFP SECTION 1.2 – 1.14

<u>Nature of Service to be Provided</u>	<u>Hours</u>	<u>Total Price</u>	<u>Schedule</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Note: Each service describe in RFP Section 1.2 – 1.14 which is listed above should be supported by an individual all-inclusive maximum price schedule in the format provided in Subsection A which immediately precedes this subsection.

- c. Provide rates for additional professional services.
- d. Indicate your proposed schedule of billing dates during each year.
- e. Describe the method you will use to charge for any special requests, reports or the broadening of the scope of work beyond that described in Section 1.2 – 1.14 of this Request for Proposals.

- f. Please provide any additional information about your firm's proposed fees and expenses for the engagement.

1.18 EVALUATION PROCEDURES AND CRITERIA

The City of Norwalk would like it clearly understood that both qualifications and price would be considered in the selection process. In fact, the all-inclusive maximum price will receive a weight of only 30 points on a 100-point scale when each of the proposals is evaluated.

A. Evaluation Criteria for Written Proposals

The written proposals will be initially evaluated on the basis of the following criteria)

1. *Qualifications and Experience of the Firm*
 - Firm's municipal auditing experience and expertise, especially in the State of Connecticut.
 - Local office's municipal auditing experience and expertise.
 - The audit firm is independent and licensed to practice in Connecticut.
 - The audit firm's professional personnel have received adequate continuing professional education within the preceding three years.
 - The firm has no conflict of interest with regard to any other work performed by the firm for the City of Norwalk.
 - The firm submits a copy of its most recent external quality control review report and the firm had a record of quality audit work.
 - The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
 - The firm shall submit one copy of at least two Comprehensive Annual Financial Reports issued by Connecticut municipalities in which their opinion is contained.
 - Municipal auditing experience and expertise of the audit team assigned to the City of Norwalk.
 - Non-municipal auditing experience and expertise of the audit team assigned to the City of Norwalk.
 - Firm's and local office's ability to provide consulting services to the City of Norwalk.
 - Experience in providing assistance to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting Program.
2. *Acceptability of Audit Approach*
 - General description of the audit approach.

- Manner in which statistical sampling techniques will be utilized.
 - Manner in which proprietary specialized governmental auditing programs will be utilized.
 - Type and extent of analytical testing procedures.
 - Approach to be taken in understanding and documenting the internal accounting and administrative control structure.
 - Type and extent of compliance and substantive testing procedures.
 - Estimation of the number of hours to be devoted to this engagement.
 - Procedures followed in the technical review of audit reports prior to issuance.
3. *Understanding the Engagement*
- Demonstration of the full understanding of the work to be performed.
 - Ability of the firm to provide constructive recommendations.
 - Ability of the firm to financial advice and counsel to the City.
4. *All-Inclusive Maximum Price*

B. Presentations and Responses of the Finalists

Further evaluation will be based on the presentations and responses of the finalists invited to present their proposals to the Selection Committee.

1.19 PRIME PROPOSER RESPONSIBILITY

Vendors submitting proposals to this RFP may utilize the services of subcontractors. If subcontractors are planned to be used, this should be clearly explained in the proposal. The prime proposer will be responsible for the entire contract performance whether or not subcontractor is to perform.

All corporate information required in this RFP must be included for each proposed subcontractor. The proposal must also include copies of any agreements to be executed between the prime proposer and any subcontractors in the event of contract award. Under this RFP, the City of Norwalk retains the right to approve all subcontractors.

1.20 KEY PERSONNEL

The personnel and commitments identified on any proposer's proposal will be considered essential to the work to be performed under this RFP. Prior to diverting any of the specified individuals to other programs or changing the level of effort of the specified individuals, the proposer must notify the City of Norwalk Fourteen (14) days in advance and will be required to submit justification, including proposed substitutions, in sufficient detail, to permit evaluation of the impact on the project. The proposer will make no deviation without the prior written consent of the City of Norwalk. Replacement of personnel will be with personnel of equal ability and qualifications.

Any employee of the proposer, who in the sole opinion of the City of Norwalk is unacceptable, shall be removed from the project pursuant to the request of City of Norwalk. The proposer will have Fourteen (14) Days to fill the vacancy with another employee of acceptable technical experience and skills subject to the written approval of the City of Norwalk.

The City shall have the right to reject or terminate any of the staff provided by the proposer with 24-hour notice, and the proposer shall be able to provide immediate, temporary replacement and within 40 days, provide permanent replacement.

1.21 AVAILABILITY OF FUNDS

The contract award under this RFP is contingent upon the availability of funds to the City of Norwalk for this project. In the event that funds are not available, any contract resulting from this RFP will become void and of no force and effect.

1.22 PAYMENT

The proposer will bill the City of Norwalk based on the submission of monthly invoices in a format to be determined by the City.

1.23 TERMINATION FOR DEFAULT OR FOR THE CONVENIENCE OF THE CONTRACTING AGENCY

Performance under this contract resulting from this RFP may be terminated by the City of Norwalk whenever;

The proposer, in the sole opinion of the City, is in default in the performance of the contract and shall fail to correct such default within the period specified by the contracting officer in a notice specifying default; or the contracting officer shall determine that termination is in the best interest of the City of Norwalk.

Termination will be effected by delivery to the proposer of a notice to terminate, stating the date upon which the termination becomes effective. Upon receipt of the notice to terminate, the proposer shall:

- Stop all work
- Assign to the City of Norwalk all rights, title and interest in the work being developed;
- Deliver forthwith to the City of Norwalk all completed work and work in progress;
- Preserve and protect, until delivery to the City, all material plans, and documents related to this contract which, if the contract had been completed, would have been furnished to the City of Norwalk or necessary to the completion of the work.

1.24 NEGOTIATED CHANGES

In the event negotiated changes occur after the awarding of the contract, the same pricing policies called for in the original contract will remain in effect.

1.25 CONTRACT AGREEMENT

The selected proposer will be required to agree to and sign a formal written contract between the City of Norwalk and the proposer, prepared by the Law Department of the City of Norwalk. A sample Independent Contractor for Consulting Services contract form, is provided at the end of this section to illustrate the type of contract the City will use to contract for these consulting services.

1.26 RIGHT OF SET-OFF

The undersigned bidder hereby authorizes the City to set off against monies payable hereunder by the City to the bidder, an amount equal to any unpaid real and personal property taxes and assessments (the collection of which is not barred by the State of Limitations), owing by the bidder to the City, including all interest and lien charges in connection with such paid taxes.

1.28 DURATION OF PROPOSALS

Proposals will remain in effect for a period of ninety (90) days from the deadline for submission of the proposal.

1. 29 ACCEPTANCE OF RFP CONTENT

Provisions of this RFP and the contents of the successful response will be used to establish final contractual obligations. The City retains the option of canceling the award if the successful Respondent fails to accept such obligations. The City and the successful Respondent shall enter into a written contract for the work to be performed.

It is understood that this RFP and the Respondent's proposal shall be attached and included by reference in a contract signed by the City and the successful Respondent.

1.30 INSURANCE COVERAGE REQUIREMENTS

The City of Norwalk is requiring insurance coverage as listed below for this work.

Note: The term "Pension Consultant" shall also include their respective agents, representatives, employees or subcontractors; and the term "City of Norwalk" (hereinafter called the "City") shall include their respective officers, agents, officials, employees, volunteers, boards and commissions.

Note: The term "City of Norwalk" or "City" is to be taken to mean "City of Norwalk and the Norwalk Board of Education when the project includes work for the Board of Education.

At least five days before the Contract is executed and prior to commencement of work there under the Contractor will be required to file with the Corporation Counsel a certificate of insurance, executed by an authorized representative of the insurance company satisfactory to the Corporation Counsel and in an acceptable form. The policy shall name the City of Norwalk as an Additional Insured and state that, with respect to the award, the Contractor carries insurance in accordance with the following requirements:

INSURANCE RIDER

The Contractor shall provide and maintain insurance coverage related to its services in connection with the Project in compliance with the following requirements.

The insurance required shall be written for not less than the scope and limits of insurance specified hereunder, or required by applicable federal, state and/or municipal law, regulation or requirement, whichever coverage requirement is greater. It is agreed and understood that the scope and limits of insurance specified hereunder are minimum requirements and shall in no way limit or preclude the City from requiring additional limits and coverage to be provided under the Contractor's policies.

A. Minimum Scope and Limits of Insurance:

The City of Norwalk is requiring insurance coverage as listed below for this work.

Note: The term "Auditing Consultant" shall also include their respective agents, representatives, employees or subcontractors; and the term "City of Norwalk" (hereinafter called the "City") shall include their respective officers, agents, officials, employees, volunteers, boards and commissions.

Note: The term "City of Norwalk" or "City" is to be taken to mean "City of Norwalk and the Norwalk Board of Education when the project includes work for the Board of Education.

At least five days before the Contract is executed and prior to commencement of work there under the Contractor will be required to file with the Corporation Counsel a certificate of insurance, executed by an authorized representative of the insurance company satisfactory to the Corporation Counsel and in an acceptable form. The policy shall name the City of Norwalk as an Additional Insured and state that, with respect to the award, the Contractor carries insurance in accordance with the following requirements:

INSURANCE RIDER

The Contractor shall provide and maintain insurance coverage related to its services in connection with the Project in compliance with the following requirements.

The insurance required shall be written for not less than the scope and limits of insurance specified hereunder, or required by applicable federal, state and/or municipal law, regulation or requirement, whichever coverage requirement is greater. It is agreed and understood that the scope and limits of insurance specified hereunder are minimum requirements and shall in no way limit or preclude the City from requiring additional limits and coverage to be provided under the Contractor's policies.

ALL POLICIES SHALL INCLUDE A WAIVER OF SUBROGATION.

A. Minimum Scope and Limits of Insurance:

Worker's Compensation Insurance: With respect to all operations the Financial Advisor performs the Financial Advisor shall carry worker's compensation insurance in accordance with the requirements of the laws of the State of Connecticut. The Financial Advisor shall carry employers liability limits of \$100,000 each accident and \$100,000 each employee by disease and \$500,000 policy limit disease.

Commercial General Liability: With respect to all operations the Financial Advisor or performs the Financial Advisor shall carry Commercial General Liability insurance providing for a total limit of one million dollars (\$1,000,000) per occurrence for each job site or location for all damages arising out of bodily injury, personal injury, property damage, products/completed operations, and contractual liability coverage for the indemnification provided under this contract. Each annual aggregate limit shall not be less than \$ 2,000,000.

Automobile Liability: With respect to any owned, non-owned, or hired vehicles the Financial Advisor shall carry Automobile Liability insurance providing one million dollars (\$1,000,000) per accident for bodily injury and property damage.

Errors and Omissions/Professional Liability: With respect to any damage caused by an error, omission or any negligent acts of the Financial Advisor performed under this contract the Financial Advisor shall carry one million dollars (\$1,000,000) per claim for any wrongful act. "Tail" Coverage: If any of the required liability insurance is on a "claims made" basis, "tail" coverage will be required at the completion of this contract for a duration of 24 months, or the maximum time period reasonably available in the marketplace. Financial Advisor shall furnish certification of "tail" coverage as described or continuous "claims made" liability coverage for 24 months following Contract completion. Continuous "claims made" coverage will be acceptable in lieu of "tail" coverage, provided its retroactive date is on or before the effective date of this Contract. If continuous "claims made" coverage is used, Financial Advisor shall be required to keep the coverage in effect for a duration of not less than 24 months from the end of the Contract.

Acceptability of Insurers: The Contractor's policies shall be written by insurance companies licensed to do business in the State of Connecticut, with an AM Best rating of A-VII, or otherwise acceptable to the City. Additionally, all carriers are subject to approval by the City of Norwalk and/or the Norwalk Board of Education, as appropriate.

Subcontractors: The Financial Advisor shall require subcontractors to provide the same "minimum scope and limits of insurance" as required herein, with the exception of Errors and Omissions/Professional Liability insurance, unless Errors and Omissions/Professional Liability insurance is applicable to the work performed by the subcontractor. All Certificates of Insurance shall be provided to Corporation Counsel's office as required herein.

Aggregate Limits: Any aggregate limits must be declared to and approved by the City. It is agreed that the Contractor shall notify the City when fifty percent (50%) of the aggregate limits are eroded during the contract term. If the aggregate limit is eroded for the full limit, the Financial Advisor agrees to reinstate or purchase additional limits to meet the minimum limit requirements stated herein. The premium shall be paid for by the Financial Advisor.

Deductibles and Self-Insured Retentions: Any deductible or self-insured retentions must be declared to and approved by the City. All deductibles or self-insured retentions are the sole responsibility of the Financial Advisor to pay and/or to indemnify.

Notice of Cancellation or Nonrenewal: Each insurance policy required shall be endorsed to state that coverage shall not be suspended, voided or cancelled before the expiration date except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City. Notwithstanding this requirement, the Contractor is primarily responsible for providing such written notice to the CITY thirty (30) days prior to any policy change or cancellation that would result in a change of the amount or type of coverage provided. In the event of any such change the Contractor shall provide comparable substitute coverage so that there is no lapse in applicable coverage or reduction in the amount of coverage available to the CITY related to the Contractor's services.

Waiver of Governmental Immunity: Unless requested otherwise by the City, the Financial Advisor and his insurer shall waive governmental immunity as defense and shall not use the defense of governmental immunity in the adjustment of claims or in the defense of any suit brought against the City.

Additional Insured: The liability insurance coverage, except Errors and Omissions, Professional Liability, or Workers Compensation, if included, required for the performance of the Contract shall include the City as Additional Insured but only with respect to the Financial Advisor's activities to be performed under this Contract. Coverage shall be primary and non-contributory with any other insurance and self-insurance.

Certificate of Insurance: As evidence of the insurance coverage required by this Contract, the Financial Advisor shall furnish Certificate(s) of Insurance to Corporation Counsel's Office prior to the award of the Contract if required by the Bid document, but in all events prior to Financial Advisor's commencement of work under this Contract. The Certificate(s) will specify all parties who are endorsed on the policy as Additional Insureds (or Loss Payees). The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. Renewals of expiring certificates shall be filed thirty (30) days prior to expiration. The City reserves the right to require complete, certified copies of all required policies at any time. . The City reserves the right to require complete, certified copies of all required policies at any time.

All insurance documents required should be mailed to The City of Norwalk, Corporation Counsel, 125 East Avenue Norwalk, Connecticut 06851-5125.

Waiver of requirements: The Corporation Counsel, may vary the requirements at Corporation Counsel's sole discretion; if Corporation Counsel determines that the City's interests will be adequately protected without meeting all stated requirements.

Note: The following document is a sample agreement of the City's independent contractor for consultant services contract produced by the City of Norwalk's Corporation Counsel. Please be advised that the substantive terms and requirements outlined therein may be revised only with the approval of Norwalk's Corporation Counsel. Additionally, the terms of the final contract may vary at the City's option and, this sample agreement has been included to provide you with the general contract terms and conditions typically utilized by the City in the hiring of an independent contractor for consultant services..

AGREEMENT FOR
INDEPENDENT AUDITING SERVICES
BY AND BETWEEN
CITY OF NORWALK
AND

THIS AGREEMENT made and entered into this _____ day of _____, 2015, by and between the **CITY OF NORWALK** (the CITY), acting herein by Harry W. Rilling, Its Mayor, and _____, a corporation, authorized and licensed to perform independent auditing consulting services in the State of Connecticut, having a principal place of business at _____, acting herein by _____, its _____, duly authorized, (the CONTRACTOR).

W I T N E S S E T H:

WHEREAS, the CITY is in need of independent auditing consulting services (the Project); and

WHEREAS, the CITY desires to retain the services of the CONTRACTOR based on the CONTRACTOR's representations that it is qualified and capable of performing the needed services in a professional and timely manner and in accordance with the goals and requirements of the Project;

WHEREAS, CONTRACTOR has agreed to perform the services described herein for the compensation and in compliance with the terms and conditions set forth herein;

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties agree as follows:

1. **ENGAGEMENT OF CONTRACTOR**

A. Based on the representations of the CONTRACTOR set out in its proposal submission dated _____, a copy of which is attached hereto and incorporated herein as Exhibit B, the CITY hereby retains the CONTRACTOR to perform the services set forth herein in accordance with the terms and conditions and for the

consideration set out in this Agreement.

B. The person in charge of administering this Agreement on behalf of the CITY shall be Thomas Hamilton, Finance Director, or such other person as it shall designate in writing (the DIRECTOR).

C. The person responsible for the services to be performed by the CONTRACTOR hereunder shall be _____.

2. SERVICES TO BE PERFORMED

A. The services to be performed by the CONTRACTOR under this Agreement are as described in the document entitled "Scope of Services," a copy of which is attached hereto as Exhibit A and incorporated herein. Such services may be amended or modified at the discretion of the CITY, as circumstances require. The CONTRACTOR shall perform these services as set forth in this Agreement in a professional and timely manner, in order to meet the CITY's needs and requirements in accordance with the direction of its Finance Director.

B. The CONTRACTOR shall provide written reports summarizing the services performed hereunder, and convey the same to the CITY, as may be requested by the DIRECTOR.

C. The parties understand and agree that the CONTRACTOR is retained solely for the purposes of the Project described herein and only to the extent set forth in this Agreement. The CONTRACTOR'S relationship to the CITY and its agencies shall, during the period(s) of this Agreement, be that of an independent contractor. The CONTRACTOR shall not be considered, under the provisions of this Agreement or for any purposes hereunder, as being employed by the CITY in any other capacity.

D. The CONTRACTOR's personnel and employees, involved directly in the performance of services hereunder, shall be available to meet with designated officers, employees, commissions or officials of the CITY from time to time as may be appropriate; and with other entities as directed by the CITY, with regard to the services performed hereunder.

E. The CITY may, from time to time, request changes in the scope of the CONTRACTOR's services to be performed hereunder. Such changes, including any corresponding increase or decrease in the amount of the CONTRACTOR's compensation, which are mutually agreed upon by and between the CITY and the CONTRACTOR, shall be valid only when incorporated in written amendments signed by both parties to this Agreement.

3. COMPENSATION

A. The CONTRACTOR shall be paid for its services performed based on an hourly rate of _____ during the period of this Agreement.

The total amount to be paid CONTRACTOR for services rendered during each fiscal year (July 1 through June 30) shall not exceed the sum of _____ or the amounts budgeted therefor by the CITY, whichever is less.

It is understood by the parties hereto that the CITY is dependent upon receiving continued appropriations or budgeted funds to continue this Agreement throughout its intended term. Notwithstanding provisions to the contrary, the CITY may terminate this Agreement at the end of any fiscal period if appropriations or budgeted funds are not available, by giving thirty (30) days written notice that the necessary funding has been denied.

B. Compensation provided under this Agreement constitutes full and complete payment for all costs assumed by the CONTRACTOR in performing this Agreement, including but not limited to salaries; consultant fees; meetings, consultations and presentations; travel expenses; and all similar expenses. No direct costs shall be reimbursed by the CITY without specific, prior written approval.

C. Payments to the CONTRACTOR under this Agreement shall be made by the CITY on approval of payment requisitions certified by the CONTRACTOR and submitted not more often than once a month. Each requisition shall be in a form acceptable to the CITY and shall set forth the hours of work performed and the services performed during that time. The CITY may, prior to making any payment under this Agreement, require the CONTRACTOR to submit to it such additional information as it deems necessary.

D. The acceptance by the CONTRACTOR, its heirs or assigns, of any payment made on the final requisition under this Agreement, or of any final payment due on termination of this Agreement, shall constitute a full and complete release of the CITY from any and all claims, demands and causes of action whatsoever which the CONTRACTOR, its heirs or assigns have or may have against the CITY under the provisions of this Agreement.

4. TIME PROVISIONS

A. The CONTRACTOR shall perform the services set forth in this Agreement **commencing effective July 1, 2015, and concluding June 30, 2020.**

B. This

Agreement shall remain in effect until the services required hereunder are completed to the satisfaction of the CITY, unless otherwise terminated by the parties hereto.

5. INSURANCE

A. The CONTRACTOR shall be responsible for maintaining insurance coverage in force for the life of this Agreement of the kinds and adequate amounts to secure all of the CONTRACTOR's obligations under this Agreement with an insurance company(ies) with an AM Best Rating of B+:VII or better licensed to write such insurance in Connecticut and acceptable to the Risk Manger of the CITY. Where no insurer so licensed in Connecticut will provide the required coverage, the insurer shall, at minimum, be approved to do business in Connecticut (listed on the current "White List" of the Connecticut Insurance Department).

Before commencing the work, the CONTRACTOR shall furnish the CITY a Certificate of Insurance, and shall thereafter provide renewal Certificates, as appropriate, evidencing such coverage written by a company or companies acceptable to the CITY. Such Certificate and renewal Certificates shall provide for a notice of cancellation, lapse or restrictive amendment by certified or registered mail at least thirty (30) days prior thereto and shall have attached a photocopy of the license(s) issued to the agent writing such insurance by the company or companies providing the insurance coverage under the Certificate. Such insurance shall not be written on a "claims made" basis, but shall be issued on a "per occurrence" basis only.

All insurance shall be taken out and maintained at no cost or expense to the CITY and the CONTRACTOR shall be responsible for the full amount of any deductible. Each insurance policy shall be endorsed to name the City of Norwalk as an additional insured party.

B. Errors and Omissions. The CONTRACTOR shall carry Errors and Omissions Insurance (Professional Liability Insurance) protecting the CONTRACTOR and its employees against its liability for work performed under this Agreement in the minimum sum of One Million Dollars (\$1,000,000.00). Said policy shall remain in full force and effect from the date of this Agreement for a period of three (3) years after the work has been accepted by the City or, if this Agreement is amended to include additional work to be performed by the CONTRACTOR, for three (3) years following the acceptance of the completed design or any other work called for by such Amendment, subject to the continued commercial availability of such insurance. If the policy has a general aggregate, all claims and expenses that may reduce this aggregate shall be reported to the Risk Manager of

the CITY at the beginning date of this Agreement and every six (6) months for three (3) years from the date of this Agreement. If the policy is replaced and/or the retroactive date is changed, then the expiring policy shall be endorsed to extend the reporting period for claims, for the policy in effect during this agreement for three (3) years from the date of this Agreement.

It is understood that the amount of coverage and period of coverage for this Project under such insurance policy may not be changed, except upon the prior written approval of the City. The CONTRACTOR shall require the same coverage to be provided by any of its subcontractors performing services hereunder.

C. **General Liability Insurance.** The CONTRACTOR shall carry either a Comprehensive General Liability policy on an occurrence basis endorsed to include broad form comprehensive general liability with a combined single limit of liability of not less than One Million Dollars (\$1,000,000.00).

Or a Commercial General Liability policy on an occurrence basis with a general aggregate limit of not less than One Million Dollars (\$1,000,000.00) endorsed with form CG 25 03 1185 or equivalent to amend the general aggregate limit to apply separately to the Project, a Products/Completed Operations aggregate limit of not less than One Million Dollars (\$1,000,000.00), and a limit of liability each occurrence of not less than One Million Dollars (\$1,000,000.00).

The policy used shall name the CITY, its officers, agents, servants, and employees as additional insureds.

D. **Comprehensive Automobile Liability and Property Damage Insurance.** The CONTRACTOR shall carry Automobile Liability and Property Damage Insurance for any "auto" (Symbol 1 or equivalent) including but not limiting coverage to owned, nonowned and hired autos in the amount of One Million Dollars (\$1,000,000.00) each accident on a combined single limit of liability basis for Bodily Injury and Property Damage.

Or a limit of liability for Bodily Injury of One Million Dollars (\$1,000,000.00) per accident and a Property Damage limit of One Million Dollars (\$1,000,000.00) each accident.

The CITY, its officers, agents, servants, and employees shall be named as additional insureds, or the policy will have an Omnibus Clause that will insure the CITY, its officers, agents, servants, and employees for this Agreement.

E. **Workers' Compensation.** The CONTRACTOR shall also provide

Workers' Compensation insurance required by law and the Employer's Liability insurance for at least the amounts of liability for bodily injury by accident of One Hundred Thousand (\$100,000.00) each accident; bodily injury by disease each employee of One Hundred Thousand (\$100,000.00); and bodily injury by disease, policy limit of Five Hundred Thousand (\$500,000.00).

F. Other Data.

The CONTRACTOR shall obtain Certificates of Insurance before subconsultants and independent consultants are permitted to begin work.

The CONTRACTOR shall require that the CITY, its officers, agents, servants and employees be named as additional insureds on all subconsultant's and independent consultant's insurances, excluding Workers' Compensation and Professional Liability.

The CONTRACTOR and all subconsultants and independent consultants and their insurers shall waive all rights of subrogation against the CITY, its officers, agents, servants, and employees for losses arising from work performed by each on this Agreement.

The CONTRACTOR shall provide and agrees that its insurance coverage and all other required insurance coverages from other parties shall be primary insurance as respects the CITY, its officers, agents, servants and employees.

Any insurance or self-insurance maintained by the CITY, its officers, agents, servants and employees shall be excess of the CONTRACTOR's insurance and shall not contribute to it.

Failure of the CONTRACTOR to maintain insurance coverage in accordance with the terms of the Agreement shall constitute a violation of the Agreement and shall subject the CONTRACTOR to liquidated damages in the amount of ten percent (10%) of the total contract price, subject to the continued commercial availability of such insurance.

6. GENERAL PROVISIONS

A. The CITY may at any time, and for any reason, direct the discontinuance of the services and work contemplated under this Agreement for a period of time by written notice specifying the discontinuation date, which shall not be less than five (5) days from the date on which such notice is given, and the period during which the work shall be discontinued. The work shall be resumed on the dates specified in such direction, or upon such other date as the CITY may thereafter specify in writing. The period during which such work shall have been discontinued shall be deemed added to the time for performance. Stoppage of work under this paragraph shall

not give rise to any claim against the CITY.

B. The CITY may at any time and for any reason, with or without cause, terminate this Agreement by written notice specifying the termination date, which shall be not less than fifteen (15) days from the date such notice is given. In the event of such termination, services shall be paid for in such amount as shall compensate the CONTRACTOR for the portion of the work satisfactorily performed prior to termination. Such amount shall be fixed by the CITY after consultation with the CONTRACTOR, and shall be subject to audit by the Comptroller. Termination under this section shall not give rise to any claim against the CITY for damages or for compensation in addition to that provided hereunder.

The CONTRACTOR may at any time and for any reason terminate this Agreement by written notice specifying the termination date, which shall be not less than thirty (30) days from the date such notice is given.

C. It is the intent of this Agreement to secure the professional services of qualified, experienced employees of the CONTRACTOR who shall perform the services required hereunder to the CITY's reasonable satisfaction. Failure of the CONTRACTOR for any reason to make a sufficient number of such employees available to the CITY to the extent necessary to perform the services required in a skillful, professional and prompt manner shall be cause for termination of this Agreement.

D. The CONTRACTOR shall not assign this Agreement or subcontract any portion of the services to be performed hereunder without prior consent of the CITY in writing.

E. When the CITY shall have reasonable grounds for believing that:

(1) The CONTRACTOR will be unable to perform this Agreement fully, professionally, and satisfactorily within the time fixed for performance or in accordance with the terms and requirements set forth herein; or

(2) A meritorious claim exists or will exist against the CONTRACTOR or the CITY arising out of the negligent, willful or wanton acts, errors or omissions of the CONTRACTOR, its agents, servants or employees, or the CONTRACTOR's breach of any provision of this Agreement; then the CITY may withhold payment of any amount otherwise due and payable to the CONTRACTOR hereunder. Any amount so withheld may be retained by the CITY for such period as it may deem advisable to protect the CITY

against any loss, expense or damage and may, after written notice to the CONTRACTOR, be applied in satisfaction of any claim herein described. This provision is intended solely for the benefit of the CITY, and no person shall have any right or claim against the CITY by reason of the CITY'S failure or refusal to withhold monies. No interest shall be payable by the CITY on any amounts withheld under this provision. This provision is not intended to limit or in any way prejudice any other right of the CITY.

F. The CONTRACTOR shall not assert any claim arising out of any act or omission by any agent, officer or employee of the CITY in the execution or performance of this Agreement against any such agent, officer or employee. Such claims may be made against the CITY.

G. No member of the governing body of the CITY, and no other officer, employee, or agent of the CITY shall have any personal interest, direct or indirect, in this Agreement, except as permitted by the Code of Ethics of the City of Norwalk; and the CONTRACTOR covenants that no person having such interest shall be employed in the performance of this Agreement. The CONTRACTOR further covenants that he has no prior personal or business relationship with the CITY'S architect, general contractor, or their consultants, subcontractors, agents, or employees.

H. The CONTRACTOR shall indemnify, defend and save harmless the CITY, its officers, agents, servants and employees, from and against any and all claims, demands, suits, proceedings, liabilities, judgments, losses, costs or damages, including attorneys' fees, which are claimed to be due in any way to the actions or omissions of the CONTRACTOR, its agents, servants, representatives or employees arising out of the services to be performed under this Agreement. This provision shall include all losses, costs, and damages which the CITY may suffer as a result of any negligent, willful or wanton action or omission by the CONTRACTOR or anyone in its employ or under its control, including any agent, employee or representative. The CONTRACTOR hereby assumes and agrees to pay for the defense of all such claims, damages, demands, suits and proceedings. The provisions of this paragraph shall survive the expiration or early termination of this Agreement, shall be separate and independent of any other term or requirement of this Agreement, and shall not be limited by reason of any insurance coverage provided hereunder.

I. This Agreement shall be construed in accordance with the laws of the State of Connecticut, and any action at law in connection herewith shall be brought in the State of Connecticut, Judicial District of Stamford/Norwalk.

J. The CONTRACTOR shall comply with all applicable laws, ordinances and codes of the State of Connecticut and the City of Norwalk, and shall commit no trespass on any private property in performing any of the work embraced by this Agreement.

K. During the performance of this Agreement, the CONTRACTOR agrees not to discriminate against any employee or applicant for employment because of race, color, religion, age, sex, physical disability, sexual orientation or national origin.

L. This Agreement incorporates all the understandings of the parties hereto and supersedes any and all agreements reached by the parties prior to the execution of this Agreement, whether oral or written.

M. The CITY and the CONTRACTOR each binds itself and its successors and assigns to the other party and to its successors and assigns with respect to all covenants of this Agreement. The CONTRACTOR shall not assign or transfer any interest in this Agreement without the prior written approval of the CITY.

N. The products of the services performed under this Agreement, including all materials prepared or compiled hereunder and all documents, whether in draft or final format, and regardless of the method of storage or state of same, shall become and remain the property of the CITY. This shall include all partially completed work, documents, memoranda, or other materials and records in the event that the Agreement is terminated before completion of its term for any reason.

O. If any provision of this Agreement is held invalid, the balance of the provisions shall not be affected thereby if such provisions would then continue to conform to the requirements of applicable laws. The remaining provisions shall thereupon continue in full force and effect.

P. No change or modification of this Agreement shall be valid unless it is in writing and executed by all parties to this Agreement.

Q. All notices of any nature referred to in this Contract shall be in writing and sent by registered or certified mail, postage prepaid, to the respective addresses set forth below or to such other addresses as the respective parties hereto may designate in writing:

To the City: Thomas Hamilton, Finance Director
City Hall, P. O. Box
Norwalk, Connecticut 06852-6001

With a copy to: Office of Corporation Counsel
City Hall, P.O. Box 798
Norwalk, Connecticut 06856-0798

To the Contractor:

R. The CONTRACTOR represents to the CITY as follows:

That the CONTRACTOR is a legally existing corporation under the laws of its respective states of incorporation and has not previously filed, nor is presently contemplating filing, nor has received notice of a petition of, nor contemplates receiving notice of a petition of, bankruptcy, liquidation, receivership or any other action for the protection of creditors or debtors;

That the CONTRACTOR has the financial resources to perform this Agreement and that it is not the subject of any litigation or action, pending or threatened, regarding this Agreement or which, if resulting in an adverse decision, would affect its ability to perform its duties under this Agreement;

That it has, and has exercised, the required corporate power and authority and has complied with all applicable legal requirements necessary to adopt, execute and deliver this Agreement and to assume the responsibilities and obligations created hereunder; and

That this Agreement is duly executed and delivered by an authorized corporate officer, in accordance with such officer's powers to bind the CONTRACTOR hereunder, and constitutes a valid and binding obligation enforceable in accordance with its terms, conditions and provisions.

Dated at Norwalk, Connecticut, the day and year first above written, and executed in four (4) counterparts.

Signed, Sealed and Delivered
in the Presence of:

CITY OF NORWALK

Witness

Witness

By: _____
Harry W. Rilling
Its Mayor
Duly Authorized

Date signed: _____

Witness

Witness

By: _____
Its _____
Duly Authorized

Date signed: _____

APPROVED AS TO FORM:
OFFICE OF CORPORATION COUNSEL

APPROVED AS TO
AVAILABILITY OF FUNDS:

By: _____

By: _____
Comptroller

Date: _____

END OF SECTION

SECTION 2 - RESPONSE FORMS

SPECIAL NOTES ON RESPONDING

ADDENDA information is available over the Internet at <http://www.norwalkct.org> Adobe Acrobat reader is required to view this document. If you do not have this software you may download it for free from Adobe. **We strongly suggest that you check for any addenda a minimum of forty eight hours in advance of the bid deadline.**

SUMMARIES will be available any time after 5:00 PM on the day of the bid opening over the Internet at <http://www.norwalkct.org> . The document number to request will be the same as the project number indicated in the invitation to bid. Bid results will not be provided over the phone.

AWARD NOTIFICATION will be issued by mail.

BUSINESSES WITHOUT FAX EQUIPMENT or Internet access may contact the Purchasing Department at 203-854-7712 for this information.

PROPOSAL SUBMISSIONS [One (1) Original + ten (10) copies] are to be delivered to:

City of Norwalk
Purchasing Department, Room 103
125 East Avenue
Post Office Box 5125
Norwalk, Ct. 06856-5125

See section 3 for information on delivering bids by fax.

2.1 FORM OF PROPOSALS:

All proposals must include the information outlined in section 1.18.

You may include any additional information which demonstrates your qualification for this work.

Proposals are to be submitted Original + 10 (ten) copies to

Norwalk City of Norwalk
Purchasing Department, Room 103
125 East Avenue P.O. Box 5125,
Norwalk, Connecticut 06856-5125

2.2 PRICING RESPONSE FORM

Vendor Name -		
Address -		
Phone -	Fax -	Email -
Manager -		Fed ID#

The undersigned hereby declares that he has or they have carefully examined the plans, specifications and project site and has satisfied himself as to all the quantities and conditions, and understands that in signing this proposal he waives all right to plead any misunderstanding regarding the same.

The undersigned further understands and agrees that he will furnish and provide all the necessary material, machinery, implements, tools, labor, services, and other items of whatever nature, and to do and perform all the work necessary under the aforesaid conditions, to carry out the contract and to accept in full compensation therefore the amount of the contract as agreed to by the Contractor and the City.

It is further understood and agreed that all information included in, attached to, or required by the Request for Proposal shall be public record upon delivery to the City.

1	PROPOSED FEE 2015 – 2016	\$
	Lump Sum in Writing	
2	PROPOSED FEE 2016 – 2017	\$
	Lump Sum in Writing	
3	PROPOSED FEE 2017 – 2018	\$
	Lump Sum in Writing	
4	PROPOSED FEE 2018 – 2019	\$
	Lump Sum in Writing	
5	PROPOSED FEE 2019 – 2020	\$
	Lump Sum in Writing	

On company letterhead indicate any other costs not included in the above fees such as estimated travel and lodging costs for additional unplanned visits, etc.

Submitted by -		
Authorized Agent of Company (name and title)		Date

The above signatory acknowledges receipt of the following addenda issued during the bidding period and understands that they are a part of the bidding documents (if applicable):

Addendum #	.	Dated	.	Addendum #	.	Dated	.
Addendum #	.	Dated	.	Addendum #	.	Dated	.

Vendor Name _____

1.2 STATEMENT OF QUALIFICATIONS

Please answer the following questions regarding your company's past performance. Attach a financial statement or other supportive documentation. Failure to reply to this instruction may be regarded as justification for rejecting a bid.

1. Number of years in business -

2. Number of personnel employed Pt.time - _____, Full - _____,

3. List six contracts of this type/size your firm has completed within the last three years:

Project	Date	Contact Person	Phone No.
.	.	.	.
.	.	.	.
.	.	.	.
.	.	.	.
.	.	.	.
.	.	.	.

4. ORGANIZATIONAL STRUCTURE OF BIDDER (check which applies)	<input type="checkbox"/> general partnership
	<input type="checkbox"/> limited partnership
	<input type="checkbox"/> limited liability corporation
	<input type="checkbox"/> limited liability partnership,
	<input type="checkbox"/> corporation doing business under a trade name
	<input type="checkbox"/> individual doing business under a trade name
	<input type="checkbox"/> other (specify)

Vendor Name _____

5. STATUS OF THE BUSINESS AND ITS CURRENT STANDING WITH THE SECRETARY OF STATE'S OFFICE; e.g., are all required filings current and in good standing or has the entity been withdrawn or canceled	Connecticut corporations - Will the Secretary of State be able to issue a Certificate of Good Standing within 30 days of the bid opening?	Yes	No
		.	.
	Out-of -State corporation's - Do you have a valid license to do business in the State of Connecticut? (Evidence in the form of a Certificate of Authority from the Connecticut Secretary of State will be required within 30 days of the bid opening.)	Yes	No
		.	.

6. Is your local organization an affiliate of a parent company? If so, Indicate the principal place of business of your company and the name of the agent for service <u>if different from what has been indicated on the response form</u>:				
Business Name				
Address				
City		State		Zip
Name of Agent				

NOTE: In the case of a Limited Liability Corporation or a Limited Liability Partnership a certified copy of the Articles of Organization certified as valid and in effect as of the date of the bid opening will be required within 30 days of the bid opening.

A listing of the corporate officers, in the case of a corporation; the general or managing partners, in the case of a partnership; or the managers and members in the case of either a limited liability partnership or company will be required within 30 days of the bid opening.

7. Your company may be asked to submit the following information relative to your company's financial statements prior to receiving an award. This information will not be part of the public bidding record and will remain confidential.

All information should be supported with appropriate audited financials.

- a. Book Value (Total Assets (-) Total Liabilities)
- b. Working Capital (Current Assets (-) Current Liabilities)
- c. Current Ratio (Current Assets/Current Liabilities)
- d. Debt to Equity Ratio (Long Term Debt/Shareholder's Equity)
- e. Return on Assets (Net Income/Total Assets)
- f. Return on Equity (Net Income/Shareholder's Equity)

g. Return on Invested Capital (Net Income/Long Term Debt = Shareholders' Equity)

8. SUBCONTRACTORS: If subcontractors are to be used, please list firm name, address, name of principal, and phone number below or on a separate sheet. Also indicate portion or section of work subcontractor will be performing.

COMPANY NAME	ADDRESS	PRINCIPAL	PHONE

All responses to this questionnaire are understood to be proprietary to the vendor, and will be considered confidential. Additional information may be requested subsequent to your responding to this bid request.

END OF SECTION

NOTE: SECTION 3 - GENERAL INFORMATION contains the City's Standard Terms and Conditions. You are responsible for obtaining a copy prior to bidding. If you do not have a revision dated 08/08/2013 or later on file you may obtain a copy over the Internet at <http://www.norwalkct.org> . Adobe Acrobat reader is required to view this document. If you do not have this software you may down load it from Adobe.

Document number 1002 <http://www.norwalkct.org/documentcenter/view/868>

SECTION 4 – LIVING WAGE ORDINANCE

GENERAL INFORMATION

NOTE: SECTION 4 contains information concerning City of Norwalk's Living Wage Ordinance information. You are responsible for obtaining a copy of this document prior to bidding. If you do not have a revision of this document dated 06/26/2014 or later on file you may download a copy from the Terms and Conditions section of the City of Norwalk's website at www.norwalkct.org

Document number 1019 <http://www.norwalkct.org/documentcenter/view/862>

EXHIBITS

Refer to Section 1.0, Scope of Services.

Two (2) documents accompany this RFP, and are available electronically on the City's website at www.norwalkct.org, refer to the City Departments listing, within the Finance / Management & Budgets Department: <http://www.norwalkct.org/CityDept/finance.asp>, the June 30, 2014 Comprehensive Annual Financial Report and the 2014-2015 Operating Budgets. These documents provide background information, which outline the scope of City services, City demographics, fund structure, basis of accounting, federal and state assistance and a description of the City's pension plans and Other Post Employment Benefits. Actuarial services for these plans are provided by Milliman USA.

Previous Comprehensive Annual Financial Reports can be found at the following link: <http://www.norwalkct.org/Archive.aspx?AMID=41>

Budget information can be found at the following link: <http://www.norwalkct.org/index.aspx?NID=941>