

**INC. VILLAGE OF ISLAND PARK**

**127 LONG BEACH ROAD**

**ISLAND PARK, NEW YORK 11558**

**Request for Proposals**

**for**

**Professional Governmental**

**Audit and Accounting Services**

**Request for Proposal Issue Date: September 22, 2022**

**Proposal Due Date: October 17, 2022 at 11:00 a.m.**

**Contact Information:**

**Claudia Armendinger, Village Clerk**

**Tel: 516-431-0600**

**Fax: 516-431-0436**

**Email: carmendinger@villageofislandpark.com**

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**LEGAL NOTICE**

**INCORPORATED VILLAGE OF ISLAND PARK**

**PUBLIC NOTICE TO BIDDERS**

PLEASE TAKE NOTICE THAT sealed proposals will be received from authorized individuals or entities by the Incorporated Village of Island Park on Monday, October 17, 2022 at 11:00 a.m. prevailing time at the Village Hall, 127 Long Beach Road, Island Park, New York at which time they will be publicly opened and read and the contract awarded as soon thereafter as practicable for:

**The Incorporated Village of Island Park is seeking municipal Audit Services and Attest Function to include, but not limited to review and assurance of accuracy of Village Financial Data and Financial statements.**

**Audit of Financial Statements, Accounting, Bookkeeping and Reporting Assistance, Financial Statements and State Reporting, Internal Control Evaluations and or identify Reportable Conditions, Budgeting, and GASB Standards.**

**Audit services include timely reporting to NY State comptroller for purposes of review and inclusion in the NY State fiscal monitoring system. Seeking periodic Accounting Services to supplement in-house staff efforts, utilizing QuickBooks software. Periodic services will include but not limited to assistance in the preparation of monthly financial reports and bookkeeping.**

**Auditing services and municipal accounting will be in accordance with GASB (Government Accounting Standards Board) rules and regulations, and in conjunction with NY State Comptrollers Rules and Regulations.**

All sealed Request for Proposals must be in before opening date and time and can be mailed or delivered to Village Clerk, Village of Island Park, 127 Long Beach Road, Island Park, New York 11558. Or emailed to Village Clerk @carmendinge@villageofislandpark.com

The Village encourages vendors/suppliers that are certified as a Minority or Women Owned Business Enterprise to participate in our bidding process.

The Mayor and Board of Trustees reserve the right to reject any and all proposals.

**BY ORDER OF THE MAYOR AND BOARD OF TRUSTEES**

of the Incorporated Village of Island Park, New York

Claudia Armendinger

Village Clerk

Dated: September 22,2022

Island Park, New York

**NSTRUCTIONS TO BIDDERS**

**I. Introduction and Overview**

Procurement shall only be conducted with a responsible certified public accounting firm, registered to conduct business in the State of New York, that has the technical competence as well as an exemplary record of integrity. Before selecting an accounting firm, the Village of Island Park intends to review the federal and state lists of vendors excluded from procurement. Contracts shall not be awarded to debarred, suspended or ineligible vendors. Accordingly, responses to RFPs must include a completed NYS Vendor Responsibility Questionnaire and notarized certification, along with verification that a completed NYS Vendor Responsibility Questionnaire has been filed with the NYS Office of the State Comptroller: <http://www.osc.state.ny.us/vendrep/>.

In accordance with New York State General Municipal Law Section 104-b, this Request for Proposal (RFP) is designed to identify a certified public accounting firm highly skilled in working with municipal governments that employs adequate staff to be able to focus attention and support to the priorities of the Village. Respondents will be reviewed based on their ability to provide services in a manner sensitive to specific requirements and timetables established by the Inc. Village of Island Park.

Sealed Proposals will be received by the Village Clerk of the Inc. Village of Island Park, 127 Long Beach Road, Island Park until 11:00AM on Monday October 17, 2022 at which time they shall be publically opened and read aloud and the Contract awarded as soon thereafter as may be practicable. It is the sole responsibility of the Bidder to see that his Proposal is received in the proper time. Any Proposal received after the scheduled closing time for receipt of Proposals shall be returned to the Bidder unopened.

**INSTRUCTIONS TO BIDDERS**

No oral requests for information, clarification or interpretation will be honored. All such requests should be submitted to the Village Clerk in writing according to **SCHEDULE A - DEADLINE SCHEDULE.** All replies to such requests will be made in the form of an Addendum and will be sent to each prospective bidder who received initial copies of the Bid Package and Specifications.

Should additional work be required other than the items specified in the Bid Documents and for which no unit price has been bid, same shall be executed at the price agreed upon in writing and approved by the Village.

**Each Proposal shall be submitted in a Sealed Envelope bearing the Title of the Work and the Name of the Bidder.** The Proposal shall include a sum to cover the cost of all items included in the Bid Documents and shall be identified by the Name of the Person, Firm or Corporation, with the authorized signature thereto.

No plea of ignorance or misunderstanding of conditions that exist or that may hereafter exist, or of conditions or difficulties that may be encountered in the execution of the work under this Request for Proposals as a result of failure to make the necessary examinations and investigations as may be expected of a responsible Bidder, will be accepted as an excuse for any failure or omission on the part of a Bidder to fulfill in every detail all of the requirements of the Bid Documents, or will be accepted as a basis for any claims whatsoever for extra compensation, or an extension of time.

The Bidder must be capable of performing all of the work required under this Request for Proposals with his own resources.

The Bidder whose Proposal has been accepted will be required to appear at the Office of the Village Clerk and execute the Contract within thirty (30) days from the date of service of the Notification of Award, delivered to him in person or mailed to the address given in the Proposal, stating that the Contract has been awarded to him.

**The successful Bidder, prior to the execution of the Contract, will be required to furnish Workers Compensation, Commercial General Liability, Automobile Insurance, Umbrella Liability and Indemnification/Hold Harmless Agreement as outlined in the following document titled Insurance Requirements for Independent Contractors/Sub-Contractors, INSURANCE REQUIREMENTS, SCHEDULE B.**

**INSTRUCTIONS TO BIDDERS**

In case of failure to execute the Contract (including the required Insurance, Indemnification/Hold Harmless Agreement and Contractors Qualification Statement along with the Certificate of Contractor’s Qualification Statement) within the time frame stated, the Bidder shall be deemed to have abandoned the Contract.

The successful Bidder will commence work on the date to be ordered by the Contract as the date of such commencement and shall fully complete the work within the number of consecutive calendar days from said date herein after as the period for completion of this Contract.

The Village reserves the right to award a Contract resulting from this solicitation based on the evaluation criteria set forth in the Request for Proposal and to reject any and all bids and to award the Contract to the Bidder who best serves the interest of the Inc. Village of Island Park.

**II. Project Description**

The Incorporated Village of Island Park is soliciting sealed proposals from qualified certified public accounting firms with experience in providing governmental financial services as outlined in the Scope of Services section of this request.

**III. Deadlines and Completion Date**

The Insurance Requirements and Contractors Qualification Statement along with the Cost Proposal must be delivered in separate envelopes to the Inc. Village of Island Park in accordance with **SCHEDULE A, DEADLINE SCHEDULE**. Proposals are due on Monday, October 17, 2022 at 11:00 a.m. Any questions relative to the RFP must be received electronically by the Inc. Village of Island Park no later than 4:00 p.m. on October 7, 2022. The Inc. Village of Island Park will then compile the questions into a single document for the responses and distribution to all respondents by October 12, 2022. The Inc. Village of Island Park reserves the right to extend receipt of submissions beyond October 17, 2022.

**IV. Scope of Services**

Upon review of the auditing and accounting requirements, the prospective consultant must submit a fixed fee or a not-to-exceed fee for the audit of each governmental unit for each of the years ending May 31, 2023, 2024, and 2025, with the option to renew for up to two additional years. The defined governmental units are the Incorporated Village and the Justice Court. Additionally, the Village is requesting a proposed fee schedule outlining various accounting duties as other accounting/auditing projects may arise at the direction of the Mayor and Board of Trustees.

**INSTRUCTIONS TO BIDDERS**

**The following services are required to be included in your fixed fee proposal:**

1. Audit of Financial Statements including issuance of Management Letter of Examination including recommendations and observations which may have a significant impact on the operations of the Village and operational inefficiencies discovered by the auditor and identification of material weaknesses, if any, in internal accounting controls in compliance with generally accepted accounting principles (GAAP).

2. As required, assistance in preparation of Financial Statements.

3. Program Audits and Single Audits in accordance with OMB Circular A-133.

4. Assistance with GASB accounting standard implementations and reporting.

5. Preparation and submission of the New York State Annual Financial Report Update document.

6. Internal audit plan development and implementation.

7. As needed, accounting support in relation to the annual audit.

8. System and internal control reviews.

**Additional Services:**

The successful proposer may receive additional assignments from the Village for related services. In the event such additional services are required, it is understood the fees for such services will be at the same rates contained in the proposal and in effect at the time of such request. A statement to that effect must be included in the proposer’s submission.

1. Laws and regulations implementation assistance and compliance testing.

2. Capital project accounting.

3. Computer needs assessments, conversion plans and implementation.

**Experience:**

The audit staff assigned to the annual examination should be supervised by individuals familiar with and experienced in the examination of governmental agencies and the accounting and auditing principles, practices, procedures, and methods. The proposal should include the qualifications of the individuals responsible for the supervision of the examination and should provide a list of State or Local Governmental clients which is representative of the firm’s experience in these areas.

**Other Requirements:**

All submitted proposals must be typewritten in hardcopy and signed by a member of the proposing firm duly authorized to execute contracts on behalf of the firm. Certification shall be included stating that the firm is properly licensed for public practice and are certified public accountants in the State of New York.

**Assistance Available:**

The Village will provide all data and support necessary to perform the tasks identified. A list of all audit related requests should be developed during the audit planning phase and presented to the Village. Accounting and Operations staff will be available to provide system documentation, walkthroughs, system reports, reconciliations, etc. All requests for assistance should be directed through the Village Clerk.

**INSTRUCTIONS TO BIDDERS**

The “Audit of the Financial Statements” and all other required reports have been performed in recent years by Satty, Levine & Ciacco, CPA’s, P.C., 125 Jericho Turnpike, Suite 200, Jericho, New York, 11753.

If requested, the Village will authorize Satty, Levine & Ciacco, CPA’s, P.C. to fully respond to all inquiries from the successful proposer.

**Timing of Audit Work and Reports**

The Audit of the Financial Statements and other required reports shall be completed, submitted and available to the Village in accordance with New York State reporting requirements for the year ended May 31.

A preliminary draft report for all audits conducted under this agreement must be discussed with and approved by the Village prior to the above dates.

For each category of service provided, the Audit Staff must submit a detailed audit work plan consisting of time schedule, staffing assignments, and a list of any Village’s prepared audit work schedules. The initial audit work plan should be received by the Village no later than first week of June.

**Work Paper Retention and Availability:**

Work papers developed in conjunction with these audits must be retained by the firm for a period of not less than seven years and be available upon request for examination at no additional cost by State and Federal agencies.

**Termination:**

The Village reserves the right to terminate this agreement. However, prior to taking such action, the Village shall notify the firm in writing no less than 30 days prior to termination.

More specifically, the Village reserves the right to terminate this contract in the event it is found that the certification filed by the Contractor/Auditing Firm in accordance with New York State Executive Order Number 127 or State Finance Law Section 139 was intentionally false or intentionally incomplete. Upon such finding, the Village may exercise its termination right by providing written notification to the contractor.

The Village reserves the right to postpone, delay, suspend, or abandon all or any part of an assignment with seven (7) days written notice. In the event of a termination or abandonment, the firm shall deliver to the Village all reports and other data and records pertaining to the assignment and the Village shall pay to the firm all reasonable amounts earned up to the effective date of such termination or abandonment. Except as expressly provided in the previous sentence, such termination, postponement, delay, suspension, or abandonment shall not give rise to any claim or cause of action against the Village for damages, extra compensation, or for losses of anticipated profits.

Note that all submissions must include an acknowledgement that the Proposer has examined and accepts all the requirements under this RFP, including all appendices, forms, and attachments. Include a statement of capability in performing the work to achieve the objectives of the Village, and that it will accept these terms and conditions unless exceptions are specified in the Proposer’s submission.

**INSTRUCTIONS TO BIDDERS**

**Rights and Prerogatives:**

The Village reserves the right to exercise the following prerogatives:

a. To accept or reject any or all proposals.

b. To correct any mathematical errors in the proposals.

c. To adopt as the Village property, all submitted proposals and to use any portions thereafter unless specifically noted as proprietary by the submitting firms

d. To change proposal due dates.

e. To accept or reject any of the Auditor’s employees assigned to this relationship and to require their replacement at any time.

f. To modify the Request for Proposal (RFP) at any time before the award is made, if such action is in the best interest of the Village.

g. This contract is not assignable and the use of a subcontractor is prohibited without the written approval of the Village.

The Village reserves the right to meet with selected proposers prior to the designation of a best qualified proposer, to accept or reject any proposal, to enter into negotiations with any of the proposers designated best qualified in order to determine satisfactory terms and conditions of a final contract, and to end such negotiations, at its discretion, and to designate and commence negotiations with an alternative best qualified proposer.

**V. Submittal Content**

Upon review of the auditing and accounting requirements, the prospective consultant must submit a fixed fee or a not-to-exceed fee for the audit of each governmental unit for each of the years ending May 31, 2023, 2024, and 2025, with the option to renew for up to two additional years. Additionally, the Village is requesting a proposed fee schedule outlining various accounting duties and scope of work. The respondent must supply one (1) original and five (5) copies of its submission to the attention of Claudia Armendinger, Village Clerk, no later than 11:00 am on October 17, 2022.

Claudia Armendinger

Village Clerk

Inc. Village of Island Park

127 Long Beach Road

Island Park, New York 11558

[carmendinger@villageofislandpark.com](mailto:carmendinger@villageofislandpark.com)

**SCHEDULE A**

**DEADLINE SCHEDULE**

A.  Date for Publication of Notice **September 22, 2022**

B.  Date RFP Package Available **September 28, 2022**

C. Date for Questions from Respondents **October 7, 2022 at 4:00 p.m.**

D.  Date for Response to Respondents’ Questions **October 12, 2022**

E.  Date for Submission of Proposals **October 17, 2022** **at 11:00am**

F. Date for Evaluation of Proposals **October 24, 2022**

G. Date for Award of RFP **November 15, 2022**

H. Date for issuance of Notice of Award **November 22, 2022**

The Inc. Village of Island Park reserves the right to modify the Deadline Schedule as necessary.

Changes to the Deadline Schedule will be forwarded to all respondents.

Changes to the Deadline Schedule will also be published at www.villageofislandpark.com.

Respondent is responsible for meeting all deadlines.

**SCHEDULE B**

**INSURANCE REQUIREMENTS FOR INDEPENDENT CONTRACTORS/SUB-CONTRACTORS**

**Page 1 of 3**

The independent contractor shall maintain at a minimum the following insurance giving evidence of same to Inc. Village of Island Park on **the form of Certificates of Insurance, copies of the General Liability Declaration Page and copy of the Additional Insured Endorsement, providing 30 days’ notice of cancellation, non-renewal or material change.** New York State licensed carrier is preferred; any non-licensed carriers will be accepted at the Municipalities discretion. The insurance carrier must have an A.M. Best rating of at least A- IX. All subcontractors must adhere to the same insurance requirements.

I. Workers Compensation and NYS Disability

Coverage Statutory

Extensions Voluntary Compensation; All States Coverage

Employers Liability - Unlimited

II. Commercial General Liability

Coverage and Limits Occurrence - 1988 ISO or equivalent

General Aggregate $2,000,000

Products & Completed Operations $2,000,000

Personal & Advertising Injury $1,000,000

Per Occurrence Limit $1,000,000

Fire Damage $ 50,000

Medical Expense $ 5,000

Additional Insured Inc. Village of Island Park, all elected and appointed officials, employees and volunteers using ISO Form CG2010 (B) or equivalent including Products and Completed Operations.

Extension - Mandatory Aggregate Limits to apply per project.

Contractual Liability to extend to Hold Harmless

Extension – If Possible Endorsement showing that this policy is considered primary and non-contributory.

Waiver of Subrogation in favor of the additional insured.

**SCHEDULE B**

**INSURANCE REQUIREMENTS FOR INDEPENDENT CONTRACTORS/SUB-CONTRACTORS**

**Page 2 of 3**

III. Automobile Insurance

Limit $1,000,000. Combined Single Limit

Additional Insured Inc. Village of Island Park, all elected and appointed officials, employees and volunteers.

IV. Umbrella Liability

Coverage Umbrella Form, or Excess Follow Form

Minimum Limit $5,000,000.

Additional Insured Inc. Village of Island Park, all elected and appointed officials, employees and volunteers.

**SCHEDULE B**

**INSURANCE REQUIREMENTS FOR INDEPENDENT CONTRACTORS/SUB-CONTRACTORS**

**Page 3 of 3**

INDEMNIFICATION/HOLD HARMLESS AGREEMENT

The Vendor/Contractor shall indemnify and hold harmless the Inc. Village of Island Park, its officers, employees, and/or agents from any and all liability, damage, loss, claims, demands and actions of any nature whatsoever, for any reason whatsoever, foreseeable of unforeseeable, which arises out of or is connected with, or is claimed to arise out of to be connected with, any undertaking, product, goods, merchandise, products, services sold and/or work supplied, furnished or performed by the Vendor/Contractor or its subcontractors, agents, servants, or employees, including without limiting the generality of the forgoing, all liability, damages, loss, claims, attorneys, court and adjusting fees, demands and actions on account of personal injury, death or property loss to the Inc. Village of Island Park its officers, employees, agents or to any other persons, third parties, or property, but shall not include claims resulting from the gross negligence or willful misconduct of the Inc. Village of Island Park. This indemnity and hold harmless is intended to be as broad as is permitted by law and to include claims of every kind and nature – for tort, under contract; for strict liability or other liability without fault; under statute, rule, regulation or order; and otherwise.

IN WITNESS WHEREOF, the undersigned has duly executed this Agreement the \_\_\_ day of \_\_\_\_\_\_\_\_\_, 201\_\_. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Firm

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Contractor’s Signature

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Please Print Name and Title)

Witness: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Print Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**SCHEDULE C**

**COST PROPOSAL**

**Page 1 of 2**

The Incorporated Village of Island Park is seeking Professional Governmental Audit and Accounting Services.

Bidder:

Date:

The undersigned, as bidder, hereby declares that the only person or persons interested in this proposal as principal or principals is or are named herein and that no other person than herein mentioned has any interest in this proposal or in the contract to be entered into; that this proposal is made without connection with any other person, company or parties making a bid or proposal; and that it is in all respects fair and in good faith without collusion or fraud. The bidder further declares that he has examined the site of the work and the contract documents relative thereto, and has read all special provisions furnished prior to the opening of bids; that he has satisfied himself relative to the work to be performed.

The Bidder proposes and agrees if this proposal is accepted to contract with the

Incorporated Village of Island Park in the form of contract specified below, to furnish all necessary mate­rials, equipment, means of transpor­tation and labor necessary to provide Professional Governmental Audit and Accounting Services in full and complete accordance with the RFP and contract documents, to the full and entire satisfaction of the Incorporated Village of Island Park.

The Incorporated Village of Island Park is seeking qualified Professional Governmental Audit and Accounting Services.

Base Bid:

Dollars ($)

**SCHEDULE C**

**COST PROPOSAL**

**Page 2 of 2**

**Cost Proposal Signature Page**

The undersigned further agrees that in the case of failure on his part to execute the said contract within thirty (30) consecutive calendar days after being given written Notice of the Award of Contract, the bidder shall be deemed to have abandoned the Contract.

Respectfully submitted this day by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_

(Name of firm or corporation making bid)

WITNESS: By:

Signature

\_\_\_\_ Name:

(Proprietorship or Partnership) Print or type

Title\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Owner/Partner/Pres./V.Pres)

Address

ATTEST:

By: License No.

Title: Federal I.D. No.

(Corp. Sec. or Asst. Sec. only)

Email Address:

(CORPORATE SEAL)