

***Request for Proposals for
Professional Auditing Services
for the City of Niagara Falls, New York***



***RFP No. 2021-23
Proposals Due: Friday, October 1, 2021 at 2:00 p.m.***

Section 1 - Introduction and Instructions

Purpose of the RFP

This Request for Proposal (RFP) is issued by the City of Niagara Falls, New York (hereinafter referred to as the “City”). The City is requesting proposals from qualified certified public accounting firms to perform audit and other services for the fiscal year ending December 31, 2021. The audit is to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office’s (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984, the Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Not-for-Profit Organizations*, and *NYS DOT, Housing Choice Voucher IPA Review*.

Contact Person(s), Title, Address, Telephone Number and Email Address

Daniel Morello
City Controller
745 Main Street, Room 228
Niagara Falls, New York 14301
Phone: (716) 286-4346
Email: daniel.morello@niagarafallsny.gov

RFP Schedule

This schedule represents the City’s best estimate of the schedule that will be followed for this RFP. If a component of this schedule such as the deadline for receipt of proposals is delayed, the rest of the schedule will be shifted by the same number of days.

The approximate RFP schedule (subject to change as required by the City) is as follows:

RFP issued: On or about Friday, August 27, 2021
Written Clarification Questions Deadline: Friday, September 17, 2021 at 4:00 p.m.
City’s Response to Written Clarification Questions: On or about September 24, 2021
Proposals due: Friday, October 1, 2021 at 2:00 p.m.
City Council Meeting for Possible Award: On or about October 27, 2021

General Instructions

The City will officially distribute submission package documents from the Division of Purchasing. Submission package documents are also available on the Purchasing Division’s website, www.niagarafallsusa.org/government/city-departments/purchasing. Copies from any other source are not considered official copies. Only those vendors who obtain documents from the sources listed are guaranteed to receive addendum information, if such information is issued. If you have obtained this document from a source other than the sources listed, it is recommended that you obtain an official copy.

The envelope or packing container containing the submission must bear the vendor name and address, be sealed and must be clearly marked in the LOWER LEFT CORNER with the submission number. Submissions which are received in a packing envelope or container should also bear the submission number in a conspicuous place. Failure to do this may necessitate the premature opening of the submission which may compromise its confidentiality.

General Instructions (continued)

Vendor(s) must submit or deliver one (1) original and two (2) paper copies of both the technical proposal and the cost proposal, together with one copy of each in PDF format on a USB/thumb drive to:

CITY OF NIAGARA FALLS, NEW YORK
DIVISION OF PURCHASING
City Hall, Room 214
745 Main Street
PO Box 69
Niagara Falls, NY 14302-0069

Vendors will not be permitted to enter City Hall during the time in which it is closed to the public. Vendors should make every effort to deliver RFP packages via USPS, UPS, FedEx or a similar delivery service. Please note that those deliveries must still be received by the Purchasing Division no later than the scheduled time set forth on Page 1 herein. Vendors who are unable to utilize a delivery service may call 716-286-4371 and make an appointment to drop off a package to a member of the Purchasing Division staff at the Main Street entrance door to City Hall. Calls to schedule an appointment should be made no later than 4:00 p.m. the day before the scheduled opening. The City takes no responsibility for the late arrival of RFP packages due to delivery failure or the failure to leave adequate time for an appointment to be scheduled.

Proposals will not be publicly read at the opening. Proposals may not be delivered orally, by facsimile transmission, by other telecommunication, or electronic means. Vendors assume the risk of the method of dispatch chosen. Postmarking by the due date will not substitute for actual proposal receipt by the City. A vendor's failure to submit its proposal prior to the deadline will cause the proposal to be rejected. Late proposals or amendments will not be opened or accepted for evaluation.

The total number of pages contained in this package should be twenty one (21). If any pages are missing, please contact the Purchasing Division.

Section 2 – City Organizational Overview

The City of Niagara Falls, New York is a duly formed City with a Mayor and five-member City Council. The Mayor is the chief executive officer and does not sit on the City Council. The Mayor and all members of the City Council are elected at large and serve the entire City. The Mayor appoints a City Administrator who manages the day to day affairs of the City.

The City Council is vested with final legislative authority over all agreements. The successful vendor shall report to and provide reports to the City Controller on a regular and scheduled basis.

Section 3 – Vendor's Scope of Responsibility

General Responsibilities

The successful vendor will act as an independent contractor and will be expected to provide, without the City's assistance, all staffing, equipment and expertise to provide the services set forth herein.

The successful vendor will adhere to all services and responsibilities as specified in this RFP, including those set forth under this section.

General Responsibilities (continued)

The successful vendor will, as requested, attend scheduled meetings with City officials and employees to provide updates on projects and performance.

It is up to each vendor to fully describe their approach to the specific services outlined in this RFP. Said written proposal should acknowledge and address briefly how the vendor will be responsible for and manage, upon execution of the contract, all operations and management aspects of the project, including the duties and responsibilities described in this section.

Scope of Work

The City is requesting proposals from qualified certified public accounting firms to:

- perform an audit of the City's basic financial statements in accordance with the provisions referred to herein.
- compile the City's basic financial statements.
- assist in the preparation of the notes to the basic financial statements.
- review and provide editorial comments to the City's Management Discussion Analysis within the basic financial statements.
- prepare a written report to the City on matters to be communicated to the audit committee.
- prepare a written management letter to the City.
- meet with the City Administration and City Council and review the current year financial statements and trends.
- address routine accounting and auditing inquiries throughout the year, including applicability of Government Accounting Standards Board ("GASB") pronouncements to the City.
- perform services for the City's Department of Community Development, including but not limited to, electronically submitting the independent Auditor's Report on Applying Agreed Upon Procedures to the United States Department of Housing and Urban Development Real Estate Assessment Center (quote separately).
- perform an audit of N.F.C. Development Corporation, a component unit of the City. N.F.C. Development Corporation is required to file its audit results with the Public Authority Reporting Information System (PARIS). Successful vendor shall prepare both the basic financial statements in accordance with the provisions referenced herein and related notes to the financial statements, as well as file the audit results with the PARIS on its reporting system (quote separately).

Scope of Work (continued)

- perform an audit of Niagara Falls Urban Renewal Agency, a component unit of the City. Niagara Falls Urban Renewal Agency is required to file its audit results with the Public Authority Reporting Information System (PARIS). Successful vendor shall prepare both the basic financial statements in accordance with the provisions referenced herein and related notes to the financial statements, as well as file the audit results with the PARIS on its reporting system (quote separately).
- Assist as necessary with the notification and implementation of any new or updated accounting requirements (i.e., GASB) related to the City's financial operations.

Working Paper Retention and Access

All working papers in reports must be retained, at the auditor's expense for a minimum of three (3) years unless the firm is notified in writing by the City 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:

- City;
- New York State Comptroller;
- Parties designated by the federal or state governments or by the City as part of an audit quality review process;
- Auditors of entities of which the City is a sub-recipient of grant funds; and
- Other parties as deemed appropriate or necessary by the City.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Schedule

The auditor shall complete each of the following tasks no later than the date indicated:

Detailed Audit Plan – The auditor shall provide the City by December 31, 2021, both a detailed audit plan and a list of all schedules to be prepared by the City.

Fieldwork – Interim fieldwork should be performed in December of 2021 to assist the City in preparation for its year-end closing, and should include tests of existing internal control procedures. The auditor shall complete fieldwork for year-end on or before, but no later than June 1, 2022.

Draft Report(s) – The auditor shall have drafts of the audit report(s) and recommendations to management available for review by City management on or before, but no later than June 15, 2022.

Final Report - The auditor's final report is due on or before, but no later than June 30, 2022. The auditor will make a presentation to the City Council (at a public meeting) in June of 2022.

Personnel and Supervision

Vendor will be responsible for determining and maintaining the necessary number of personnel for the performance of the work according to these specifications and other terms contained in the agreement documents.

Vendor will be responsible for all personnel aspects including but not limited to hiring, training, managing, scheduling, compensation, and all required local, state and federal reporting.

It will be the responsibility of the Vendor to ensure compliance to all local, state and federal labor laws. Vendor shall provide all necessary staff to prepare and provide services and adhere to any and all relevant regulations and standards.

Vendors shall provide the City with the resumes and other relevant experience for each principal, partner, member and supervisor who will take part in the provision of services. Past experience and overall qualifications will be part of the evaluation of the proposal.

Vendor shall not be permitted to hire or utilize any current City personnel as part of its operations aside from the coordination efforts set forth in the next section. Additionally, vendor shall not be permitted to utilize any former City personnel as part of its operations unless and until said former City personnel shall have been retired, discharged or otherwise ceased employment with the City for a period of at least one (1) year. Vendor shall provide City with an initial list of employees when it commences operations and shall update said list whenever there is a change to same no later than ten (10) days after said change occurs.

Coordination with City Staff

The auditors' principal contact with the City shall be Daniel Morello, City Controller, who will coordinate the assistance to be provided by the City to the auditor. The City Controller's staff and responsible management personnel will be available following the notification of award and during the audit process to assist the auditor by providing information, documentation and explanations. The preparation of confirmations will be the shared responsibility of the City and the auditor for the preparation of routine letters and memoranda.

Personnel will also be available to provide systems documentation and explanations. The auditor may be provided computer time and the use of the City's computer hardware and software for certain informational purposes only. Additionally, the City will provide the auditors with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephones, photocopying facilities and fax machines.

Report compilation, assembly, editing and printing shall be the responsibility of the auditor. The City requires fifteen (15) copies of each written communication, including reports and letters, discussed herein. The report shall also be provided to the City in an electronic format.

Agreement Term

The duties and responsibilities as specified herein shall be part of the agreement between the City and the vendor. The term of this contract/agreement shall cover the fiscal year ending December 31, 2021. The contract/agreement shall include an option exercisable solely by the City for auditing services on a yearly basis for up to the three (3) additional fiscal years ending December 31, 2022, December 31, 2023 and December 31, 2024.

Agreement Term (continued)

As part of the agreement, vendor will be responsible for all expenses including, but not limited to, payroll and payroll expenses, outside services, materials, utilities, equipment and supplies necessary to perform the scope of work.

The Corporation Counsel of the City of Niagara Falls will prepare an agreement with the successful vendor that will incorporate all terms and conditions of this agreement, including any agreed upon provisions that are not contained in this request for proposals.

Vendor shall provide all applicable insurance coverage necessary to provide the services set forth herein as well as name the City as additional insured to all applicable coverage where appropriate (with the exception of workers compensation insurance).

Section 4 - Proposal Guidelines

General Requirements and Guidelines

For a proposal to be considered, three (3) total copies of your “Technical” proposal and three (3) total copies of your “Cost” proposal must be received by the City Purchasing Agent in his office at City Hall. The “Technical” and “Cost” proposals must be submitted in separate packages and such packages must be clearly labeled “Technical” or “Cost”. The submission must also include a single USB drive with copies of both the “Technical” proposal and “Cost” proposal in PDF format. The City reserves the right to reject any or all proposals submitted for failure to comply with this requirement.

During the evaluation process, the City reserves the right, where it may serve the City’s best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions.

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

Submission of Proposals

The following materials are required to be received by the date and time set forth on Page 2 for a proposing firm to be considered:

- a. Original and two (2) copies of the “Technical” proposal to include the following:
 - (i) *Title Page* – Title page showing the request for proposals subject; the firm’s name; the name, address, and telephone number of the contact person; and the date of the proposal.
 - (ii) *A Table of Contents*

Submission of Proposals (continued)

- (iii) *Transmittal Letter* – A signed letter of transmittal briefly stating the proposer’s understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer.
 - (iv) *Detailed Proposal* – The detailed proposal should follow the order set forth in this request for proposals.
 - (v) *Evidence of Insurance*- The proposal must contain evidence (in the form of an insurance binder) to demonstrate that the firm has met the insurance requirements (note that the lack of proof of meeting at least the minimum requirements will result in immediate disqualification).
- b. The proposer should send an original and two (2) copies of its “Cost” proposal. Such proposal should contain the estimated “all-inclusive, not to exceed” dollar cost for professional fees and out-of-pocket expenses for the fiscal year ending December 31, 2021 as well as the three option years. The dollar cost should be broken down between the basic financial statement audit and the single audit. In addition, the proposal should contain the estimated professional hours to complete each segment of the audit, detailed by partner, supervisory staff, and auditing staff.
 - c. Proposers should send the completed “Technical” and “Cost” proposals under separate covers to the Purchasing Division at the address specified herein above.
 - d. Proposers must also include with their submissions a single USB drive with copies of both the “Technical” proposal and “Cost” proposal in PDF format

Contents of the Proposal

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

The proposal should address all the points outlined in the City’s request for proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer’s capabilities to satisfy the requirements of the request for proposal. While additional data may be presented, the items set forth in this section must be included. They represent the criteria against which the proposal will be evaluated. As such, the “Technical” proposal must include:

1. The firm should provide an affirmative statement that it is independent of the City as defined by generally accepted auditing standards and the U.S. General Accounting Office’s Government Auditing Standards (2003).
2. An affirmative statement should be included that the firm and all assigned key professional staff are currently and properly licensed to practice in New York State.

Contents of the Proposal (continued)

3. The firm shall have, at a minimum, \$3,000,000 of Professional Liability coverage. The proposal should provide proof of such coverage. The lack of evidence of the appropriate insurance coverage may exclude such firm from consideration.
4. The proposer should state the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.
5. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the 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.
6. The firm shall also provide its' most recently issued peer review report.
7. Proposals shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in New York State. Provide information on the government auditing experience of each person's education for the past three (3) years and membership in professional organizations relevant to the performance of this audit. The firm shall provide a schedule for each supervisory staff member outlining compliance with CPE requirements. The schedule shall list courses, hours and dates for all supervisory staff assigned to the audit.
8. Indicate how the quality of staff over the term of the agreement will be assured. Engagement partners, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.
9. Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements.
10. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.
11. List separately all engagements within the last five (5) advisory years, ranked on the basis of total staff hours, for the City by type of engagement (i.e., audit, management services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

Contents of the Proposal (continued)

12. For the engagement team that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last two (2) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total entity annual revenue as defined in paragraph 143 of GASB 34. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
13. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposals. In developing the work plan, reference should be made to such sources of information as the City's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.
14. Those making proposals will be required to provide the following information on their audit approach:
 - a. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
 - b. Sample size and the extent to which statistical sampling is to be used in the engagement.
 - c. Extent of use of EDP software in the engagement.
 - d. Type and extent of analytical procedures to be used in the engagement.
 - e. Approach to be taken to gain and document an understanding of the City's internal control structure.
 - f. Approach to be taken in determining laws and regulations that will be subject to audit test work.
 - g. Approach to be taken in drawing audit samples for purposes of tests of compliance.
15. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

NOTE: NO FINANCIAL TERMS MAY BE INCLUDED IN THE "TECHNICAL" PROPOSAL

Contents of the Proposal (continued)

The requirements for the separate “Cost” proposal are as follows:

- A. The sealed “Cost” proposal shall be an all-inclusive not to exceed fee to performing the services required herein. The total all-inclusive maximum price to be proposed for the engagement is to contain all direct and indirect costs, including all out-of-pocket expenses.
- B. The City will not be responsible for expenses incurred in preparing and submitting the “Technical” proposal or the “Cost” proposal. Such costs should not be included in the proposal.
- C. The first page of the “cost” proposal should include the following information:
 - i. Name of Firm.
 - ii. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the City.
 - iii. A total, all-inclusive, maximum price for the services set forth in the proposal for the year ending December 31, 2021 and each of the three (3) option years ending December 31, 2022, December 31, 2023 and December 31, 2024, with services for Community Development, N.F.C. Development Corp and Niagara Falls Urban Renewal Agency quoted separately for each of the four (4) possible years.
 - iv. The second page of the “Cost” proposal should include a schedule of professional fees and expenses with total estimated hours that supports the total maximum price.
- D. Out-of-pocket expenses for firm personnel (e.g., travel, lodging and sustenance) will be reimbursed at the rates used by the City for its employees. All estimated out-of-pocket expenses to be reimbursed should be listed on the second page of the “Cost” proposal. All expense reimbursements will be charged against the total, all-inclusive, maximum price submitted by the firm.
- E. If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm.
- F. Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm’s dollar cost proposal. Interim billing shall cover a period of not less than a calendar month.

City Not Responsible for Preparation Costs

As stated above, the City will not pay any cost associated with the preparation, submittal, presentation, or evaluation of any proposal. The City shall also not be responsible for any of vendor’s costs associated with a vendor’s participation in any interviews or any costs associated with any negotiations.

Certifications Required

Vendors shall complete and return the “Vendor’s Certification & Assignment of Claim”, the “Affidavit of Non-Collusive Submission Certification” and the “Certification of Compliance with the Iran Divestment Act” attached hereto as Exhibit A. Failure to complete, sign and have notarized the aforementioned certifications may result in the submission being rejected.

No Contact Policy

Any contact with any City representatives, related officials, or representatives other than those outlined in the RFP is prohibited without the express permission of the contact individual(s) listed above. Such unauthorized contact may disqualify the vendor from this procurement.

Written Questions Procedures

Vendors are encouraged to submit written questions seeking clarification regarding any of the requirements herein. Any such questions must be received by City no later than the date set forth on Page 2 herein. Questions may be submitted via email to daniel.morello@niagarafallsny.gov or may be mailed. City will collect all questions submitted until the deadline, and then will provide all vendors who submitted questions with a complete set of all questions and the City’s responses, along with posting the same on the Purchasing Division’s website set forth on Page 2 herein.

Special Conditions

The City reserves the right to reject any and all proposals, to waive formalities, and to select the proposal and vendor(s) that, in the City’s sole discretion, are in the best interests of the City of Niagara Falls, New York.

The City further reserves the right to:

1. Amend, modify, or withdraw this RFP.
2. Revise any requirements under this RFP.
3. Require supplemental statements of information from any responding party.
4. Extend the deadline for submission of responses hereto.
5. Negotiate or hold discussions with any bidder to correct insufficient responses that do not completely conform to the instructions contained herein.
6. Waive any nonconformity with this RFP.
7. Cancel, in whole or in part, this RFP if the City deems it is in its best interest to do so.
8. Request additional information or clarification of information provided in the response without changing the terms of the RFP.
9. Waive any portion of the selection process in order to accelerate the selection and negotiation with the top-ranked vendor.
10. Not award a contract as a part of, or result of, this RFP process.

The City may exercise the foregoing rights at any time without notice and without liability to any bidder, or any other party, for expenses incurred in the preparation of responses hereto or otherwise.

Section 5 – Evaluation Method and Award Guidelines

Evaluation of Proposals

The City Administrator shall appoint an Evaluation Team to evaluate proposals, considering responses to criteria set forth in this offering. Upon completion of the evaluations, the Evaluation Team shall make a recommendation to the Mayor as to which vendor offers the best value to the City of Niagara Falls, New York, taking into consideration the importance of the evaluation factors set forth below.

The Evaluation Team shall review each proposal received and evaluate each for the purpose of ranking them in relative position based upon how fully each proposal meets the criteria for each category. The City shall be the sole judge of its best interests and in the evaluation of proposals. The City's decision shall be final and the ranking of the proposals shall be at the sole discretion of the Evaluation Team.

The City reserves the right to negotiate a contract with the highest evaluated vendor as determined by the City as to the exact terms and conditions of the contract. Should negotiations with the highest evaluated vendor not produce an acceptable contract, the City reserves the right to begin negotiations with the second highest evaluated vendor, and so on, until an acceptable contract is negotiated, or to cease negotiations with all vendors and not award a contract. The responsibility for final award of a contract rests solely with the City Council, which has sole discretion as to what best meets the needs of the community.

The Selection Committee will review qualifications of the proposals. Firms with unacceptably low technical qualifications will be eliminated from further consideration. After the qualifications for each firm has been established, the "cost" proposals will be examined. The City reserves the right to retain all proposals submitted and utilize any idea, plan or concept contained in any proposal regardless of whether that proposal is selected. Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and cost. The following represent the principal selection criteria that will be considered during the evaluation process:

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in New York State.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the City.
- c. The firm must possess a minimum of \$3,000,000 of liability insurance coverage (proof of insurance must be contained within the proposal)
- d. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
- e. The audit firm's supervisory professional personnel are certified public accountants and have received adequate continuing professional education within the preceding two years.

Evaluation of Proposals (Continued)

2. Technical Quality (80 Points Maximum)

a. Expertise and Experience (60 Points Maximum)

- (i) The engagement team's past experience and performance on comparable public engagements.
- (ii) The engagement team's commitment to the government sector including professional memberships, assistance to clients in obtaining Certificates of Achievement for Excellence in Financial Reporting (CAFR), development of government practice, and commitment to staff development in governmental accounting and auditing.
- (iii) Single audit experience of the engagement team.
- (iv) Other specific experience and projects completed by the local firm to assist comparable cities to enhance operations and internal controls, and address current issues facing government, including relevant experience related to assessing and implementing GASB 34.

b. Audit Approach (20 Points Maximum)

- (i) Adequacy of proposed staffing plan for various segments of the engagement.
- (ii) Adequacy of sampling techniques.
- (iii) Adequacy of analytical procedures.
- (iv) Adequacy of audit plan for electronic data processing function.
- (v) Use of computer-aided audit techniques.

3. Cost (20 Points Maximum)

Cost will not be the primary factor in the selection of an audit firm. The proposed price will be graded based upon the following formula:

$$\text{Average Proposal Cost} / \text{Your Proposal Cost} = Y \text{ (whereby } Y \text{ cannot exceed } 100\%)$$
$$Y \times 20 \text{ points} = \text{Points awarded based on cost}$$

During the evaluation process, the Selection Committee may, at its sole discretion, request any one or all firms to make oral presentations. Such presentations shall provide firms with an opportunity to answer any questions that the Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

Evaluation of Proposals (Continued)

The City will select a firm based upon the recommendation of the Selection Committee. Following notification of the firm selected, it is expected that a contract/agreement will be executed between the parties.

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

The City further reserves the right to accept or reject any or all proposals with or without cause, to waive technicalities or any informalities, or to accept a proposal, which, in its sole judgment, best serves the interest of the City. In the event a contract is awarded, it will be to a vendor that demonstrates, in the City's opinion, the highest degree of compliance with the evaluation criteria, who will, after that, enter into a written agreement with City. Vendor shall understand that this RFP does not constitute an agreement or contract between City and Vendor.

Award

If awarded, the bid award is intended to be made on or about October 27, 2021, however the City reserves the right to take additional time as needed. The award shall be based upon the evaluation of information as the City may request. No award will be made until after investigation(s) are made as to the qualifications of the highest evaluated vendor. Further, the City reserves the right to enter into any contract deemed to be in the best interest of the City, or to not enter into an agreement at all.

Section 6 – Miscellaneous Provisions

Assignment or Sublease Prohibited

The license and/or agreement between City and the successful vendor may not be assigned or subleased without the express written approval of the City.

Independent Contractor Status

The parties agree that the vendor operates an independent business and is contracting to do work according to its own methods, without being subject to the control of the City. The vendor shall be an independent contractor and nothing contained herein shall create an employer-employee relationship.

Compliance with Laws

The vendor shall comply with all federal, state and local laws, statutes, ordinances, rules and regulations affecting the performance of the contract, including (if applicable) worker's compensation laws, minimum wage laws, licensing laws and regulations. When required, vendor shall provide City with proof of its compliance.

Governing Law and Venue

The construction and validity of the contract shall be governed by the laws of the State of New York and venue for any legal action commenced hereunder shall be in the Supreme Court of the State of New York located in and for the County of Niagara.

Indemnification and Insurance Requirements

To the fullest extent permitted by New York law, the vendor, its subcontractors, agents, servants, officers, or employees, shall indemnify and hold harmless the City, including, but not limited to, its elected and appointed officials, officers, employees, and agents from any and all claims brought by any person or entity whatsoever, arising from any act, error, or omission of the provider during the vendor's performance of the agreement or any other agreements of the vendor, entered into by reason thereof. The vendor shall indemnify and defend the City, including, but not limited to, its elected and appointed officials, officers, employees, and agents with respect to any claim arising, or alleged to have arisen from negligence, and/or willful, wanton, or reckless acts or omissions of the vendor, its subcontractors, agents, servants, officers, or employees, and any and all losses or liabilities resulting from any such claims, including, but not limited to, damages awards, costs, and reasonable attorney's fees. The indemnification shall not be affected by any other portions of the agreement relating to insurance requirements.

Damage Claims

The vendor shall be responsible for damage to the City's equipment, property, the facility and its contents by vendor's work, negligence in work, its personnel or equipment. Vendor shall be responsible and liable for the safety, injury and health of its working personnel while its employees are performing work on City property.

Termination of Contract

This contract shall be terminated for cause if the vendor defaults in the performance of any of the terms hereof including, but not limited to, unsatisfactory job performance or progress, defective work, disputed work, failure to comply with material provisions of the contract, third-party claims filed or reasonable evidence that a claim will be filed, or other reasonable cause, or otherwise fails to cure any other deficiency identified by the City within 24 hours of delivery of notice of said deficiency. The City retains all other legal or equitable rights or remedies existing as a result of said default, including, but not limited to, any legal process necessary to obtain any sureties securing this contract. Any reasonable attorney's fee incurred in enforcing this contract will not exceed 5 percent of said contract price.

If vendor abandons or defaults in its performance and the City is caused to procure goods and/or services elsewhere, vendor shall be charged, and agrees to pay, the difference in cost and may not be considered in future solicitations.

The City reserves the right to cancel the agreement or contract for default if the vendor breaches any of the terms hereof or of said agreement or contract including warranties or becoming insolvent or committing acts of bankruptcy. Such right of cancellation is in addition to, and not in lieu of, any remedies which City may have in law or equity.

Exhibit A— Certifications

VENDOR'S CERTIFICATION & ASSIGNMENT OF CLAIM

**THIS FORM MUST BE COMPLETED IN INK, BE TYPED OR BE COMPUTER GENERATED,
BE CLEARLY LEGIBLE AND BE SIGNED AND DATED WITH EITHER BLUE OR BLACK INK.
FAILURE TO DO THIS MAY RESULT IN REJECTION.**

I/We, the undersigned, herewith propose and agree to furnish to the City any one or all of the items upon which we have submitted, for the prices indicated herein, in accordance with the instructions, General Conditions and Specific Terms, Conditions and Specifications and any other related formal documents.

The undersigned individual certifies to having read these Instructions, General Conditions, Specific Terms, Conditions and Specifications and any other related formal documents and offers to furnish the articles specified to the City in exact accordance with same at the prices herein stated.

Vendor hereby assigns to the City and the State of New York any and all of its claim(s) for overcharges associated with this contract/agreement which arise under the antitrust laws of the United States, 15 U.S.C. Section 1, et seq. and the antitrust laws of the State of New York, G.B.L. Section 340, et seq.

VENDOR NAME

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER

EMAIL ADDRESS

NAME & TITLE OF AUTHORIZED CONTACT

AUTHORIZED SIGNATURE

DATE

AFFIDAVIT OF NON-COLLUSIVE SUBMISSION CERTIFICATION

I hereby attest and certify that I am the person responsible within my firm for the final decision as to price(s) and amount of this submission, or, if not, that I have written authorization, enclosed herewith, from that person to make the statements set out below on his or her behalf and on behalf of my firm. I further attest and certify that:

1. The price(s) and amount(s) of this submission have been arrived at independently, without consultation, communication or agreement for the purpose of restricting competition with any other contractor, vendor, bidder, or potential bidder.
2. Neither the price(s) nor the amount(s) of this submission have been disclosed to any other vendor, firm or person who is submitting or potentially submitting on this project, and will not so be disclosed prior to submission opening.
3. No attempt has been made or will be made to solicit, cause or induce any vendor, firm or person to refrain from submitting on this project, or to submit a higher price than the submission of this firm, or any intentionally high or non-competitive submission or other form of complementary submission.
4. The submission of my firm is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any vendor, firm or person to submit a complementary submission.
5. My firm has not offered or entered into a subcontract or agreement regarding the purchase of materials or services from any vendor, firm or person, or offered, promised or paid cash or anything of value to any vendor, firm or person, whether in connection with this or any other project in consideration for an agreement or promise by any vendor, firm or person to refrain from submitting or to submit a complementary submission on this project.
6. My firm has not accepted or been promised any subcontract or agreement regarding the sale of materials or services to any vendor, firm or person, and has not been promised or paid cash or anything of value by any vendor, firm or person, whether in connection with this or any other project, in consideration for my firm's submitting a complementary submission, or agreeing to do so, on this project.
7. I have made a diligent inquiry of all members, officers, employees and agents of my firm with responsibilities relating to the preparation, approval or submission of my firm's submission on this project and have been advised by each of them that he or she has not participated in any communication, consultation, discussion, agreement, collusion, act or other conduct inconsistent with any of the statements and representations made.

SUBMISSION IS NOT ACCEPTABLE WITHOUT THE ABOVE AFFIDAVIT SIGNED AND CERTIFIED BY A NOTARY PUBLIC

VENDOR NAME

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER

NAME & TITLE

AUTHORIZED SIGNATURE

Sworn to before me this ____ day
of _____, 20__

Notary Public

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), Chapter 1 of the 2012 Laws of New York, a new provision has been added to State Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By making a submission in response to this offering or by assuming the responsibility of an contract/agreement hereunder, each Vendor/Bidder/Contractor, any person signing on behalf of any Vendor/Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website that to the best of its knowledge and belief that each Vendor/Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL § 165-a(3)(b).

Additionally, Vendor/Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Vendor/Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this offering must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the agreement or contract, should the City receive information that a Vendor/Bidder/Contractor is in violation of the above-referenced certification, the City will offer the person, vendor or entity an opportunity to respond. If the person, vendor or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the City shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Vendor/Bidder/Contractor in default.

The City reserves the right to reject any bid or request for assignment for a Vendor/Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Vendor/Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, _____, being duly sworn, depose and say that I am the
_____ of _____,
the vendor making this submission and that neither Vendor/Bidder/Contractor nor any proposed subcontractor is
identified on the Prohibited Entities List.

Authorized Signature

Sworn to before me this _____ day
of _____, 20____

Notary Public

NON-SUBMISSION CERTIFICATE

Instructions

1. Place an X on the appropriate line(s) below.
2. Complete and return ONLY this page of the package.
3. Make sure to place your submission number on your envelope and return it to the Purchasing Division

NOTE: It is required that you indicate your reason for not making a submission.

_____ We are not making a submission.

_____ We request that you remove our name from the mailing list for this offering only.

_____ We request that you remove our name from the mailing list for all future offerings made by the City.

VENDOR NAME: _____

ADDRESS: _____

CITY, STATE and ZIP CODE: _____

REASON FOR NOT MAKING A SUBMISSION:

SIGNATURE: _____