

LEGAL NOTICE

REQUEST FOR QUALIFICATIONS

FOR PROFESSIONAL FINANCIAL AUDITING SERVICES CITY OF WAVELAND

The City of Waveland requests proposals from qualified Professional Auditing/Accounting Firms for financial auditing services to the City of Waveland for three (3) one-year engagements for the fiscal years ending September 30, 2020, September 30, 2021 and September 30, 2022. The City is seeking an independent auditor to be approved for each one-year term; the intention is that the same audit firm be engaged for each of the aforementioned years, providing satisfactory performance is maintained. It should be understood this intention is not binding on future City Boards of Mayor and Aldermen. Selection will be based upon the following review process as outlined in the guidelines. The evaluation criteria will be based on demonstrated competence in the following areas: Qualifications and Familiarity with the Work (40 points); Experience with Similar Projects (20 points); Technical Competence (20 points); and Capacity for Performance (20 points).

Firms will be evaluated based upon the above criteria within 45 days of RFQ openings. At such time the highest scoring firm is selected, contract negotiation will be held to determine compensation that is fair and reasonable based on a clear understanding of the project scope, complexity, professional nature, and the estimated value of the services to be rendered. In the event that a contract cannot be negotiated with the most highly qualified firm, negotiations continue in order of qualification.

Sealed proposal should be marked on the outside of the envelope "Audit Services City of Waveland" and must include one (1) original and five (5) copies. A single copy of the current rate schedule for professional services should also be included and placed in a separate sealed envelope marked "Current Rate Sheet" (Note: these rates will not be used as part of the selection process but will be included in the contract for services). ***To obtain a copy the full RFQ guidelines packet please contact the office of the City Clerk 228-467-4134 or by email mlagasse@waveland-ms.gov.***

Each proposal should be submitted by U.S. Mail, overnight service, or hand delivered no later than 12:00p.m. on Tuesday, September 1, 2020 to: City of Waveland, J. Mickey Lagasse, City Clerk, 301 Coleman Ave. Waveland, MS 39576.

The City of Waveland reserves the right to cancel this RFQ at any time without prior notice, and to reject any and/or all proposals and to waive informalities. The City of Waveland is an equal opportunity service provider.

City Clerk

J. Mickey Lagasse

REQUESTS FOR QUALIFICATIONS

Guidelines Handout

CITY OF WAVELAND, MISSISSIPPI

AUDIT SERVICES

Due Date: Tuesday September 1, 2020

PROPOSALS RECEIVED

All proposals must be in sealed envelope and received 12:00 p.m. Tuesday, September 1, 2020 at the City Clerk's office: 301 Coleman Avenue, Waveland, Mississippi 39576.

INTENT

These specifications are intended to provide guidance on financial audit services to the City of Waveland for three (3) one-year engagements for the fiscal year ending September 30, 2020; and September 30, 2021 and September 30, 2022. The City of Waveland is seeking an independent auditor to be approved for each one year term. The intention is that the same audit firm be engaged for each of the aforementioned years, providing satisfactory performance is maintained. It should be understood this intention is not binding on future City Board of Mayor and Aldermen.

PREPARATION OF PROPOSALS

Proposals must be made using forms contained herein. The blank spaces in the submittal form must be filled in correctly where indicated. In case of discrepancy where either words and/or numerals may be requested, the words shall govern. Ditto marks are not considered writing or printing and shall not be used. The Proposer shall sign his proposal correctly. If the proposal is made by an individual, his name, address and telephone number must be shown. If made by a firm, partnership, or corporation authorized to sign contracts, and must show the address and telephone number of the firm, partnership, or corporation. Failure to do so may disqualify the proposal.

Each proposal must be submitted in a sealed envelope bearing on the outside of the name of the proposer, address, and "Audit Services – City of Waveland." If forwarded by mail, the sealed envelope containing the proposal must be enclosed in another envelope addressed to: City Clerk's Office, 301 Coleman Avenue, Waveland, MS 39576.

All information shall be entered in ink or by typewriter. Mistakes may be crossed out and corrections inserted before submission of your proposal. Corrections shall be initialed in ink by the person signing the proposal. Corrections and/or modifications received after the closing time specified will not be accepted.

If a proposer wishes to furnish additional information, more sheets may be added.

INCURRING COSTS

The City of Waveland is not liable for any cost incurred for the preparation of proposals or submission of samples by the firms submitting proposals for the work requested in this proposal document or request for qualifications.

FAMILIARITY WITH THE WORK

Each proposer is considered to have examined the work to fully become acquainted with the exact existing relating to the work and has fully informed himself as to work involved and the difficulties and restrictions attending the performance of this proposal. Failure to do so will not relieve a proposer of his obligation to furnish all services associated with the financial audit of the City of Waveland as described herein for the consideration set forth in this proposal. The submission of a proposal will be considered as conclusive evidence that the proposer has made such examination.

CONSIDERATION OF PRIOR SERVICE

Previous performance, quality of service and product will be considered.

AGENDA AND INTERPRETATIONS & ALTERNATE PROPOSALS

At the time of the opening of RFQ's each proposer will be presumed to have inspected the work and specifications, and to have read and to be thoroughly familiar with all of the specifications (including any addenda, if applicable). The failure or omission of any proposer to receive or examine any form, instruction or document shall in no way relieve any proposer from any obligation in respect to his proposal.

If any person contemplating submitting a proposal is in doubt as to the true meaning of any part of these specifications, he may request an interpretation by the City Clerk's Office. Addenda to the Specifications which, if issued, will be mailed, Failure of any proposer to receive any such Addendum or interpretations shall not relieve any proposer from any obligations under his proposal as submitted. All Addenda so issued shall become part of the Specifications and Contract (once proposer is selected and subsequent contract approved by Board and signed). Oral explanations will not be binding on the City.

The specifications listed are to be interpreted as meaning the minimum acceptable by the City of Waveland. Alternative proposals providing a broader scope and/or services than requested in these specifications may receive consideration providing such service is clearly explained. Any exception to the specifications requested herein must be clearly noted in writing and are to be included as a part of your proposal. If none are included, it will be assumed that there are none.

Definition of the word "complete" means that the service proposed shall include all services ordinarily associated for the scope of services specified. An item equal to that name or described in the specifications may be furnished by the proposer.

The proposer shall hold the City of Waveland, its officers, agents, servants, and employees, harmless from liability of any nature or kind because of use of any copyrighted or un-copyrighted compositions, secret process, patented or unpatented inventions, articles or appliances furnished or under this proposal, and

agrees to defund, at his own expense, any and all actions brought against the City of Waveland or himself because of the unauthorized use of such articles.

WITHDRAWAL OF PROPOSAL

Proposers may withdraw their proposals at any time prior to the proposal date. The successful agent/broker selected shall not withdraw, cancel or modify their proposal after submitted by deadline of Tuesday September 1, 2020, 2:00 p.m.

QUALIFICATION OF PROPOSER

In determining the qualifications of a proposer, the City may consider his record in the performance of any contracts for similar work into which he may have previously entered; and the City expressly reserves the right to reject any & all proposals.

The City may make such investigation as he deems necessary to determine the ability of the proposer to perform the work and the proposer shall furnish to the City all such information and data for this purpose as the City may request. The City reserves the right to reject any proposal if the evidence submitted by, or the investigation of such proposer fails to satisfy the City that such proposer is properly qualified, or that such proposer misrepresented material facts in the proposal documents.

DISQUALIFICATION OF PROCESS

More than one proposal from an individual, firm, partnership, corporation, or an association under the same or different names will not be considered. Reasonable grounds for believing that any proposer is interested in more than one proposal for the work contemplated will cause the rejection of all proposals in which such proposer is interested. Any or all proposals in which such proposer is interested will be rejected if there is reason for believing that collusion exists among the proposers and all participants in such collusion will not be considered in future proposals for the same work. Proposals in which the prices are obviously unbalanced may be rejected. No award will be given except to competent Proposers capable of performing the class of work contemplated.

DELIVERY

In as much as this work concerns fulfilling required State and Federal accounting mandates, the provisions of this proposal relating to the time of performance and completion of the work are of the essence of this proposal. Accordingly, the successful proposer, shall proceed with the work diligently so as to permit completion no later than May 31, 2021; May 31 2022, and May 31, 2023. Prices quoted must include delivery to the City of Waveland as specified. No charges will be allowed for parking, crafting, freight, express or cartage unless specifically state and included in this proposal. Time of delivery will be considered in the award. Prices quotes shall include all expenses associated with fathering data, preparation, and submittal of proposal, also including not limited to travel, lodging, mileage, etc....

PAYMENT

The City, after inspection and acceptance of workmanship, and in consideration of the faithful performance by the proposer of all and singular covenants, promises, and agreements contained herein, agrees to pay the proposer progress payments for the value of the work completed and for the full completion of the work embraced in this contract, within (45) Forty-five Days of the receipt of the invoice.

The successful proposer shall submit invoices to the following address:

City of Waveland
Attention: J. Mickey Lagasse, City Clerk
301 Coleman Avenue
Waveland, MS 39576

IT IS UNDERSTOOD AND AGREED THAT SHOULD A PROPOSAL BE ACCEPTED, IT WILL BE SUBSEQUENTLY NEGOTIATED AS TO COST AND REQUIRE AN ENGAGEMENT AN ENGAGEMENT LETTER/CONTRACT BE SUBMITTED TO AND APPROVED BY THE BOARD OF MAYOR AND ALDERMEN

At the time of proposal award the successful proposer shall be required to supply the City of Waveland a Certificate of Good Standing, certifying that the business is presently licensed to conduct business in the State of Mississippi.

COMPLIANCE WITH FEDERAL, STATE AND LOCAL CODES

The proposer shall be responsible for full compliance with and Federal, State and/or Local codes, laws, regulations and standards, as applicable, to this service.

AWARD

The City of Waveland reserves the right to accept or reject any proposal to best serve its interests, or to hold the proposals for thirty (30) days before decision. The City reserves the right to reject any and all proposals (or any part thereof), to waive defects in proposals, or to accept any proposal deemed to be in its best interest.

Exceptions will be considered to the specification provided, providing they are listed and fully explained on a separate page entitled **“EXCEPTIONS TO SPECIFICATIONS”**

Each exception will be considered as to its degree of impact and total effect on the proposal. The City of Waveland shall determine which (if any taken) exceptions are acceptable, and this determination shall be final.

INSURANCE

A. General:

The Proposer shall be responsible for maintaining insurance coverage in force for the life of the contract of the kinds and adequate amounts to secure all of the proposer's obligations under the contract with an insurance company licensed to write such insurance in Mississippi and acceptable to the City of Waveland. Errors & Omission coverage will be required.

B. Hold Harmless 7 Subcontractor's Requirements:

The Proposer shall require the same insurance that it is required to be carried by any subcontractors and independent contractors hired by the proposer and to obtain Certificates of Insurance before subcontractors and independent contractors are permitted to begin work.

The Proposer and all subcontractors and independent contractors and their insurers shall waive all rights of subrogation against the City of Waveland and its officers, agents, servants and employees for losses arising from the work performed by each on this contract.

The Proposer assumes and agrees to hold harmless, indemnify, protect and defend the City of Waveland against any all liability for injuries and damages to Proposer and to Proposer's employees, agents, subcontractors and guests, third parties or otherwise incident to or resulting from any and all operations performed by a contractor under any terms of this contract.

NONDISCRIMINATION IN EMPLOYMENT

The successful proposer shall agree and warrant that, in the performance of this contract, he will not discriminate or permit discrimination against any person or group of persons on the grounds of race, color, sex, religion, or national origin in any manner prohibited by State, Federal, County, or Municipal law. A certification of Non-segregated Facilities and Certification Regarding Equal Employment Opportunity shall be considered a part of these proposal requirements.

For further technical or administrative information contact J. Mickey Lagasse, City Clerk, at (228) 467-4134 or via email at mlagasse@waveland-ms.gov.

TECHNICAL SPECIFICATIONS

Financial Audit Services

SCOPE OF SERVICES

The independent auditor will prepare the audit for the City of Waveland, Mississippi in accordance with generally accepted auditing standards in conformity with municipal audit requirements of the State of Mississippi Office of the State Auditor. The audit shall comply with the Single Audit Act requirements issued by the State of Mississippi and the Comptroller General of the United States. All duties responsibilities of the independent auditor shall be conducted in accordance with all pertinent provisions of the Mississippi General Statues.

The financial audit examination will be made in accordance with generally accepted auditing standards as described in the Statements on Auditing Standards published by the American Institute of Certified Public

Accountants, Standards for Audit of Government Organization, Programs, activities, and Functions published by the Comptroller General of the United States, requirements of the Office of the State Auditor of State of Mississippi concerning municipal audits, and such other requirements as shall be promulgated by various oversight agencies. The primary purpose of the examination will be to express an opinion on the financial statements. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities exist, or if any other circumstances are encountered that require extended services, the independent auditor will promptly advise the Waveland Board of Mayor and Aldermen.

The compliance audits' examination will be made in accordance with general accepted auditing standards, audit requirements of the respective organizational units for which the audit is being conducted, and any other necessary procedures to test compliance with specified laws, regulations, and contracts.

The Single Audit will be performed to meet the requirements of the "Single Audit Concept" as enacted in Section 21-35-31, Mississippi code Annotated (1972) and all regulations promulgated thereunder.

The specific financial statements will include those required for a comprehensive annual financial report as set forth in Statement 1 of the National Council on Governmental Accounting, and adopted by the Governmental Accounting Standards Board (GASB).

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

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- A report on compliance with applicable laws and regulations.
- A report on compliance with requirements applicable to each major program, internal control over compliance with the state single audit act, and schedule of expenditures of state financial assistance.
- A report on compliance with requirements applicable to each major program, internal control over compliance in accordance with OMB Circular A-133, and schedule of federal awards.

The Management Letter included as part of the "Recommendations to Management" shall cover audit findings and recommendations affecting internal control, accounting systems, legality of actions and any other material matters.

Special Considerations:

- The selected firm shall be available on occasion to assist in certain accounting issues if they arise during the course of the year at no additional cost to the City. These issues may include governmental accounting pronouncements and internal control procedure improvements.

A draft of the audit must be provided to the City Clerk by MID-MAY following the fiscal year end for which the audit services are being performed. The final thirty (30) copies of the audit must be available to the City by May 31st following the fiscal year end for which the audit services are

being performed. Copies of past audits will be made available for examination by prospective proposers and are also available on the website of the MS Office of State Auditor.

SCOPE OF ASSISTANCE BY THE CITY TO BE PROVIDED TO THE AUDITOR

- Office space for the auditor's use during the audit.
- Access to all financial documents, and City Board meeting minutes.

REQUIREMENT OF AUDIT SERVICE PROPOSALS

The audit service proposals must include:

- A discussion of the audit firm's plan to provide audit services to the City of Waveland, including the methods of evaluating internal controls, testing transactions and balances, audit sampling techniques, compliance testing techniques, and the timing of providing audit services.
- A discussion of the ability of the independent audit firm to provide audit service to the City of Waveland.
- A discussion of the ability of the independent audit firm to provide comprehensive knowledge of GASB and the ability to offer the City of Waveland an effective and efficient implementation of its provisions.
- A profile of the audit firm with particular attention to prior municipal audit experience.
- A summary of the qualifications of the principle persons within the audit firm who will be working on the City audit. A commitment must be expressed by the audit firm to make every effort to provide the same personnel in each of the three one-year engagements with Waveland.
- A listing of a minimum of 3 three client references and complete contact information within the last 3 years.
- If you have taken any exceptions, or have you deviated from our printed specifications please identify in writing.

CITY OF WAVELAND

REQUEST FOR QUALIFICATIONS

Financial Audit Services

PROPOSALS OPENING: September 1, 2020

The undersigned, as proposer, agrees to furnish financial audit services as described herein and declares that no person or persons, other than those named herein, are interested in this Proposal; that this Proposal is made without collusion with any person, firm or corporation; that he has carefully examined the location of the proposed work; that no person or persons acting in any official capacity for the City is directly or indirectly interested therein or in any portion of the profit thereof; and that he proposes and agrees, if this Proposal is acted, to provide all necessary equipment, tools, labor and delivery and to do all work and furnish all materials specified in the Contract, in the manner and time therein prescribed, and according to the requirements of the City as therein set forth, and that he will take in full payment therefore, the following unit prices and lump sums, to wit:

(Please Print)

FIRM _____

Name of Managing Partner _____

Street _____

City _____

State _____ Zip Code _____

Email address _____

Telephone Number (_____) _____

Fax Number (_____) _____

Lump sum cost not to exceed: \$ _____ . ____ or \$ _____

Signed _____ Date _____

Attested _____ Date _____

