

TOWN OF LEWISBORO
Request for Proposal
External Auditor for the Town

A. Invitation

The Town of Lewisboro is accepting proposals from qualified CPAs and/or CPA firms to serve as the Town's External Auditor. In this capacity the successful applicant will perform an end-of-year audit on the Town of Lewisboro financial statements. The primary role of the external auditor is to express an opinion on whether an entity's financial statements are free of material misstatements. The independence of external auditors is crucial to a correct and thorough appraisal of an entity's financial controls and statements. Any relationship between the external auditors and the Town of Lewisboro, other than retention for the audit itself, must be disclosed in the external auditor's reports. Compensation for these services will be in the form of an annual retainer paid in twelve equal monthly installments, not on an hourly or per project basis.

The Town is interested in an External Auditor/External Auditing firm with significant experience in municipal accounting and auditing. In addition, the successful auditor must be a Certified Public Accountant, certified in New York State. All proposals should clearly state the educational background and auditing experience of the external auditor, or in the case of a firm, of the auditors who will be assigned to work for the Town of Lewisboro.

The proposal submitted should also include a list of references, preferably other municipalities and/or taxpayer funded entities.

We look forward to reviewing your proposal.

B. RFP Instructions

1. All responses must be in writing, in 12 point font size, and signed by the member of your firm who will be the engagement partner (the partner who will have overall responsibility for this engagement and who will be our primary contact with your firm).
2. Eight copies of your response must be sent to Ms. Kathleen Cory, the Town Clerk, by regular mail or overnight delivery (*e.g.*, Federal Express), and must be received by Ms. Cory on or before 3:00 p.m. on Friday, December 19, 2008.
3. You must also e-mail a PDF version (rather than a Word or WordPerfect file) of your response, on or before 3:00 p.m. on Friday, December 19, 2008, to (a) Ms. Cory and (b) Supervisor Edward Brancati.
4. Ms. Cory's e-mail address is TOWNCLERK@LEWISBOROGOV.COM, and her postal address is Office of Town Clerk, Town of Lewisboro, PO Box 500, South Salem, NY 10590. Supervisor Brancati's e-mail address is SUPERVISOR@LEWISBOROGOV.COM.
5. Proposals may not be faxed, and faxed proposals will not be accepted.

6. The subject line on your e-mail should read: "Response to Lewisboro RFP for External Auditing Services." The envelope containing the eight hard copies of your response should similarly state: "Response to Lewisboro RFP for External Auditing Services."
7. By responding to this RFP, you agree that (a) your proposal shall be irrevocable until February 19, 2009, (b) you are solely responsible for any and all costs you incur in connection with responding to this RFP, (c) you will not look to the Town Board or the Town for reimbursement of any costs you incur in connection with responding to this RFP, (d) if requested, you will travel to the Town, at your sole expense, for an interview at a time and place of the Town Board's choosing, (e) your response, and any documents that accompany your response, once submitted, shall become the property of the Town, (f) if you are selected pursuant to this process, you will provide the services requested until January 15, 2010 pursuant to the terms of an engagement letter to be agreed upon between your firm and the Town Board, and which can be renewed, if both parties agree at the end of that period, for another year terminating January 15, 2011, (g) this RFP is issued to elicit responses about the firms that receive it and is not an offer, (h) no contract or other binding obligation with the Town will exist or be deemed to exist, unless and until a written agreement has been executed on terms and conditions acceptable to the Town Board, and (i) the issuance of this RFP and the submission of the recipient firm's proposal do not create a contract or any obligation upon the Town to enter into a legal relationship with any one or more of the recipient firms.
8. Any questions you might have regarding this process should be submitted in writing and e-mailed to Ms. Cory and Mr. Brancati at the e-mail addresses set forth above. We will do our best to respond to all such questions received on or before Friday, December 19, 2008.

C. Scope of Services

The Town External Auditor will perform an audit on the Town of Lewisboro's financial statements. The primary role of the External Auditor is to express an opinion on whether the Town of Lewisboro's financial statements are free of material misstatements. The following lists include, but are not limited to, examples of auditing services that the Town's Auditor might be asked to provide. Further, applicants may wish to submit proposals that address all of these needs or various combinations thereof.

1. Town Board:
 - a. Required attendance at Town Board meetings, typically 1-2 meetings per year to present audit findings.
 - b. Perform end-of-year audit of the Town of Lewisboro's Financial Statements.
 - c. Provide a written management letter expressing audit findings.
 - d. Review the Town's information technology control procedures while assessing its overall internal controls.
 - e. Investigate any material issues raised by inquiries from professional or regulatory authorities, such as the local taxing authority.

- f. Advise the Town Board in the conduct of their respective financial duties to insure that they act in accordance with the laws of the United States of America, State of New York, the County of Westchester, the Town of Lewisboro and Governmental Accounting Standards Board.
 - g. Availability for telephone calls and conferences with the Supervisor, Town Board members, Town Finance Director, and Town personnel.
 - h. Availability for in-person meetings with the Supervisor, Town Board members, Town Finance Director, and Town personnel.
2. Planning Board:
 - a. Perform end-of-year audit of the Planning Board's Financial Statements.
 - b. Provide a written management letter expressing audit findings.
3. Town Court
 - a. Perform end-of-year audit of the Town Court's Financial Statements.
 - b. Provide a written management letter expressing audit findings.

D. Selection Criteria and Process

In selecting the External Auditor or firm to provide auditing services for the Town, the following factors will be considered:

1. Experience in GASB and public auditing and accounting principals.
2. Qualifications of the individual CPA's who will be assigned to handle the Town's business.
3. The annual fee to be charged for External Auditing services and the billable rates for items not included in this RFP.

Proposals will be reviewed by the Lewisboro Town Board. A select number of respondents will be invited to an interview with the Town Board after the review is completed. External Auditors should be prepared to answer detailed questions regarding their proposals during this interview.

E. RFP Process

This RFP is the first part of a larger process the Town Board is undertaking to evaluate and select the best and most appropriate External Auditor for the Town. Specifically, the Town Board is seeking to retain an auditor who, or auditing firm whose CPAs, demonstrate the ability to provide excellent auditing services as measured by quality of auditing, cost-effectiveness, a commitment to proactive advice, responsiveness, integrity, diversity, community-mindedness, and a dedication to the residents of the Town of Lewisboro.

F. Conflicts Issues

Before you begin this RFP process, it is important to determine if your firm would have any conflicts (potential or actual) if selected to represent the Town. If you have any questions regarding any such conflicts, or if you are aware of any such conflicts, you must submit such questions or identify the conflict in writing, by e-mail, to Supervisor Brancati at the e-mail address set forth above. It is recommended that you not start your response to this RFP until any conflicts issues have been discussed and fully explored with Supervisor Brancati. Unless you state otherwise, the Town Board will deem your response a representation that you are not aware of any conflicts, potential or actual, between any client of your firm and the Town.

G. Timeline

Publication and distribution of RFP	Thursday, December 4, 2008
Responses to RFPs due	December 19, 2008
Interviews	January 5, - January 15 2009
Anticipated Town Board vote	January 15, 2009
Anticipated signed retainer agreement	January 16, 2009

H. Form of Proposal

Proposals should address the issues outlined in the “Scope of Services” section of this RFP **and can cover all or any part or combination thereof**. They should be concise, yet thorough. Please insure that your proposal for the Town of Lewisboro also addresses, to the fullest extent practicable, the following requested information:

1. Identify all municipal entities you currently represent.
2. Identify all municipal entities you have represented within the past 5 years.
3. Identify your auditing firm’s offices and the number of professionals by location.
4. Provide a summary of your auditing firm’s experience in providing auditing services to municipal entities giving particular attention to the particular services outlined above in Section C. Identify the percentage of your auditing firm’s revenues derived from representing municipal entities.
5. Provide examples where your firm has utilized creative and strategic approaches, to the benefit of a municipal entity, to resolve what would otherwise be a financial matter.

6. Specify the CPAs you would propose to advise the Town and provide their respective educational and professional backgrounds.
7. Provide three non-Town references who can speak to the experience and expertise of your firm and, in particular, the CPAs you propose to advise the Town.
8. Provide a fee proposal. Indicate the annual fee that your firm will charge to audit the Town. Please also include billable rates for items not included in this RFP:
 - a. Your charge to the Town for each copy made
 - b. Your charge to the Town for each fax sent
 - c. Your charge to the Town for each telephone call placedIndicate whether you would propose offering any other billing methodology.
9. Describe how you would assure that all Town matters would receive prompt and thorough attention.
10. If your firm has a written values statement or a mission statement, please include it with your response.
11. Describe any significant accomplishments in the area of pro-bono work or community service.
12. Identify and provide a short description of any malpractice action filed against, or sanction imposed on, your firm.
13. Identify whether your firm (or any of your partners or associates) has been a defendant or respondent in any litigation or agency action relating to the provision of auditing services within the past five years.
14. Provide any significant awards, accomplishments, or leadership positions that demonstrate expertise or recognition relevant to the Town's auditing needs.
15. Identify specific in-service training you would provide the Town and how you would charge for such training.
16. Describe what you believe would be an ideal working relationship between (a) External Auditor and (b) the Town.

17. Provide any additional information or considerations that you believe are relevant.