

{NAME OF GOVERNMENT}

REQUEST FOR PROPOSALS

PROFESSIONAL AUDIT SERVICES

FOR THE FISCAL YEARS ENDING APRIL 30, 200A, 200B AND 200C

PROPOSALS MUST BE RECEIVED BY

THE {RESPONSIBLE PARTY OR DEPARTMENT} BY

_____ a.m. on _____, 200A

REQUIRED FOR USE BY THE {Name of Government}

FINANCE DEPARTMENT

REQUEST FOR PROPOSALS

The {Name of Government} will receive sealed proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending April 30, 200A, 200B and 200C with the option of auditing the financial statements for fiscal years 200D and 200E, at the request of the {City, Village, County District, etc.}, in accordance with this request for proposal.

Proposals will be accepted by the {Responsible Part or Department} until ____ AM {PM}, local time, on _____, 200A, at which time all proposals will be opened and publicly acknowledged. All proposals must be received prior to the date and time shown above. Proposals transmitted by facsimile will not be accepted.

Proposals must be submitted in a sealed envelope marked in the lower left hand corner:

AUDIT SERVICES PROPOSAL

PROPOSAL OPENING: _____ - 200A - _____ a.m. {p.m.}

Address the proposal to _____, {Responsible Party or Department}, {Name of Government}, {City, Village, County District, etc.} Hall, {insert address}. A bid deposit is not required.

For the {Name of Government},

Individual signing
{Responsible Party or Department Head}

{NAME OF GOVERNMENT}, ILLINOIS

REQUEST FOR PROPOSALS

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I. General Information

A. Purpose and Invitation to Submit Proposal

The {Name of Government} is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending April 30, 200A, 200B and 200C with the option of auditing the financial statements for fiscal years 200D and 200E, at the request of the {City, Village, County District, etc.}, in accordance with this request for proposal.

There is no expressed or implied obligation for the {Name of Government} to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. During the evaluation process, the {Name of Government} reserves the right, where it may serve the {City, Village, County District, etc.}'s best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the {Name of Government}, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

Option 1:

If any firm submitting a proposal intends on subcontracting out all or any portion of the engagement, that fact, and the name of the proposed subcontracting firm{s}, must be clearly disclosed in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the prior written consent of the {City, Village, County District, etc.}.

Option 2

No subcontracting will be permitted.

The auditor's principal contacts with the {Name of Government} will be _____, (title), or _____, (title), who will coordinate the assistance to be provided by the {City, Village, County District, etc.} to the auditor.

B. Description of {City, Village, County District, etc.}

The {Name of Government} serves an area of _____ square miles with a population of _____. The {City, Village, County District, etc.} operates under the Council-Manager (amend as necessary) form of government. The {City, Village, County District, etc.} Council {Board} consists of a Mayor {President etc.}, fourteen Aldermen and {{Trustees, Commissioners, etc.}. The {City, Village, County District, etc.} is organized into _____ departments, having a total payroll of approximately \$_____ covering _____ employees. The accounting and financial reporting functions of the {City, Village, County District, etc.} are centralized. An organizational chart is attached as Appendix B.

The {Name of Government} provides the following services to its citizens: police and fire protection, street maintenance and construction, garbage collection, flood control, health and human services, water and sewer, building and code enforcement, economic development, general administrative functions and library services{amend services as appropriate}. {Name of Government} utilizes fund structures in accordance with current governmental accounting standards. The detail is noted in Appendix C. In total, the {City, Village, County District, etc.} employed xx funds as of _____.

The number and type of funds will necessarily change over time as circumstances dictate, thus, Appendix C is not to be considered either all-inclusive or static.

During the current fiscal year {FY200A}, the {Name of Government} expects to receive the following financial assistance and state revenue sources: {amend or delete as necessary}

- Federal Assistance: Various Police and Fire Department related grants.
- State Payments: Income Tax, Motor Fuel Tax, Sales and Use Taxes, Municipal Telecommunications Tax, Personal Property Replacement Tax, Illinois First grant, and minor Police and Fire Training Grants.

The {City, Village, County District, etc.} has applied for several other grants. As of the date this request for proposals was released there was no further information on the status of these applications.

The {Name of Government} participates in three {3} pension plans. These are the Illinois Municipal Retirement Fund {multi-employer, agent}, the {Name of Government} Police Pension Fund {single-employer, defined benefit}, and the {Name of Government} Firefighters' Pension Fund {single-employer, defined benefit}.

Actuarial services for the Police and Firefighters' Pension Funds are provided by an independent actuary. The {Name of Government} includes the Police and Firefighters' Pension Funds in the {City, Village, County District, etc.}'s financial statements.

The {Name of Government} is a participant in two proprietary joint ventures; the High-level Excess Liability Pool, and the Solid Waste Agency of Northern Cook County.

The Finance Department is headed by _____, (Title) and consists of XX employees. The principal functions performed and the number of employees assigned to each is as follows:

<u>Function</u>	<u>Number of Employees</u>
Finance Administration	XX
Accounting	XX
Accounts Payable	XX
Payroll	XX
Purchasing	XX
Water Billing	XX
Customer Service	XX
Parking Tickets	XX

Following is a summary of the computer hardware and software utilized in recording financial transactions; all of which are networked:

<u>Type of Equipment</u>	<u>Number</u>	<u>Make of Equipment</u>
_____	---	_____
_____	---	_____
_____	---	_____
_____	---	_____
_____	---	_____
_____	---	_____
_____	---	_____

The following information on the {City, Village, County District, etc.}'s financial activity is the actual for Fiscal 200PY:

Purchase Orders Issued Annually:	XXXX
Vendor Checks Issued Annually:	XXXX {approx.}
Annual Payroll:	\$XXXX {approx.}
Payroll Checks Issued Annually:	XXXX {approx.}
Water Customers:	XXXX {approx.}
Water Bills Issued Annually:	XXXX {approx.}
FY200A Budget:	\$XXXX

More detailed information on the government and its finances can be found in the {City, Village, County District, etc.}'s 200A Budget and the Comprehensive Annual Financial Report {CAFR} for the Year Ended April 30, 200PY. The budget, CAFR (AFR) and other pertinent statements can be viewed at {City, Village, County District, etc.} Hall upon request.

II. NATURE OF SERVICES REQUIRED

A. General

The {Name of Government} is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending April 30, 200A, 200B and 200C with the option of the {City, Village, County District, etc.} to engage the firm in accordance with this request for proposal for the auditing of the financial statements for fiscal years 200D and 200E. These audits are to be performed in accordance with auditing standards generally accepted in the United States (GAAS) for governmental agencies as well as the provisions set forth in this request for proposals.

B. Entity to be Audited

Option 1 (primary government no component units):

The {Name of Government} is requesting an audit which includes all the funds, accounts, capital assets, long-term debt and activities of the {Name of Government}. The {Name of Government} does not have any component units. Nor is the {Name of Government} a component unit of any other government. The number and types of funds of the {Name of Government} to be audited is included as Appendix C to this request for proposal.

Option 2 (primary government with one or more component units):

The {Name of Government} is requesting an audit which includes all the funds, accounts, capital assets, long-term debt and activities of the {Name of Government}, including its 2 component units; the {name of component unit one} and {name of component unit two}.

Option 3 (primary government with one, but not all, component units):

The {Name of Government} is requesting an audit which includes all the funds, accounts, capital assets, long-term debt and activities of the {Name of Government}, including one component unit; the {name of component unit one}. The {Name of Government}'s other component unit, the {name of component unit two}, is audited by other auditor's and, therefore, is not a part of this request for proposal.

C. Scope of Work to be Performed

Opinion options:

Option 1(Basic financial statements only):

The {Name of Government} desires the auditor to express an opinion on the fair presentation of the financial position of the governmental activities, the business-type activities, and the {City, Village, County District, etc.}'s fiduciary funds {and the {City, Village, County District, etc.}'s discretely presented component units) in conformity with accounting principles generally accepted in the United States of America.

The auditor will issue an "in relation to" opinion on the {City, Village, County District, etc.}'s combining and individual fund statements and schedules.

The auditor is not required to audit the introductory or statistical information sections of the CAFR (eliminate if a CAFR is not being prepared).

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

Option 2 (Basic financial statements only, with Single Audit):

The {Name of Government} desires the auditor to express an opinion on the fair presentation of the financial position of the governmental activities, the business-type activities, and the {City, Village, County District, etc.}'s fiduciary funds {and the {City, Village, County District, etc.}'s discretely presented component units) in conformity with accounting principles generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States and the Office of Management and Budget (OMB) Circular A-133, *Audits of States Local Governments, and Non-Profit Organizations*.

The auditor will issue an "in relation to" opinion on the {City, Village, County District, etc.}'s combining and individual fund statements and schedules, including the Schedule of Expenditures of Federal Awards.

The auditor is not required to audit the introductory or statistical information sections of the CAFR (eliminate if a CAFR is not being prepared).

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

Other Scope Options:

Option 1(Preparation of a CAFR)

It is the {City, Village, County District, etc.}'s intent to have the auditor prepare, edit and produce all sections of the Comprehensive Annual Financial Report {CAFR} of the {City, Village, County District, etc.} and the Annual Financial Report each year based on financial and other information provided by the {Name of Government}.

The auditor is not required to audit the statistical section of the report.

Option 2 (TIF Audit):

The auditor will report on compliance with Public Act 85-1142 for each Tax Increment Financing District.

Option 3 (other services):

The auditor will be responsible for compiling and filing the following reports (unaudited) from information provided by the {City, Village, County District, etc.}:

Comptroller of the State of Illinois, Annual Financial Report
Illinois Division of Insurance Police and Fire Pension Reports

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the following reports **(eliminate those that don't apply)** :

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles (and *Government Auditing Standards* when a single audit is requested). ____ (number of copies) bound copies and one {1} unbound copy of the CAFR are to be provided by the auditor (may also request a PDF file).
2. A report on compliance with Public Act 85-1142 for each Tax Increment Financing District. ____ (number of copies) bound copies of the report on compliance for each District are to be provided by the auditor. (When included in scope above)
3. The Annual Financial Report that must be filed with the State of Illinois shall be prepared and filed by the auditor with two {2} copies provided to the {City, Village, County District, etc.} (When included in scope above).
4. If required, a separate report in accordance with OMB Circular A-133 {Single Audit Act}. ____ (number of copies) bound copies are to be provided by the auditor.
5. (Include other reports as may be required to conform with reporting requirements promulgated by standards setting bodies to which the {City, Village, County District, etc.} is subject.)

In addition to the reports indicated above:

1. The auditor shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.
2. Auditors shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware and present such report to the {Board, Commissioners, Trustees etc}.

Auditors shall inform the {Name of Government' Board} of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies.

3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

E. Special Considerations

Option 1 – Submission to GFOA:

The {Name of Government} will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program. In accordance with this award program, the auditor shall assure that the {City, Village, County District, etc.}'s CAFR conforms to the provisions of the program (another option - and shall prepare annually the {City, Village, County District, etc.}'s response to comments made by the award program on the preceding year's report as submitted to the program.) All appropriate and reasonable changes that are required by the prior year's comments are to be incorporated into the current year's report.

F. Working Paper Retention and Access to Working Papers

Working papers and 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 {Name of Government} 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 designee:

1. {Name of Government}
2. Auditors of entities of which the {Name of Government} is a sub-recipient of grant funds

In addition, the firm shall respond to the reasonable inquires of successor auditors and allow successor auditors to review working papers from prior years' audits.

G. Time Requirements

The {Name of Government} will make all records and management personnel available to meet with the firm's personnel anytime after the award of contract. The {City, Village, County District, etc.} expects to have fully-adjusted trial balances available no later than _____ of each year.

Each of the following shall be completed by the auditor no later than the dates indicated.

1. Detailed Requested Items List

The auditor shall provide the {Name of Government} a list of all schedules to be prepared by the {City, Village, County District, etc.} prior to the audit by no later than by _____ of each year.

2. Fieldwork

The auditor shall begin the fieldwork portion of the audit by _____ and to complete all fieldwork within _____ weeks of initiation of the audit. The {City, Village, County District, etc.} shall be notified, in advance, of the audit team to be assigned to the {City, Village, County District, etc.}'s engagement.

3. Draft Reports

The auditor shall supply two {2} copies of the draft of the CAFR including the auditors report, financial statements, notes to the financial statements and recommendations to management available by no later than _____ of each year.

4. Final Reports

All financial statements and reports must be delivered to the {City, Village, County District, etc.} in final and complete form by no later than _____ of each year.

H. Assistance to be Provided to the Auditor

Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmation letters will be the responsibility of the {Name of Government}. The mailing of the confirmation letters shall be the responsibility of the auditing firm.

The {City, Village, County District, etc.} will have personnel available to assist the auditor in performing the engagement. MIS personnel will also be available to provide system documentation and explanations.

The {Name of Government} will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to one telephone and fax line (option – internet access), and photocopying facilities.

III. INSTRUCTIONS FOR PREPARING PROPOSALS

A. Rules for Proposals

The following material is required to be submitted for a proposing firm to be considered:

1. Four {4} bound and one {1} unbound copy of the proposal shall be submitted and shall include the following (Ask for an appropriate, however not excessive, number of copies):
 - a. Title Page - the title page shall show the request for proposal's subject; the firm's name and address; the name and telephone number of a contact person; and the date of the proposal.

- b. Table of Contents.
 - c. Transmittal Letter - a signed letter of transmittal briefly stating the proposers understanding of the work to be done, the commitment to perform the work within the established time period, a statement why the firm believes itself to be the best qualified firm to perform the engagement and a statement that the proposal is a firm and irrevocable offer for sixty {60} days (option - 90 days may be requested).
 - d. Detailed Technical Proposal - The detailed technical proposal is set forth in Section III-B of this request for proposal.
 - e. Fee Proposal - the proposed fees should be presented using Appendix A. The proposed fees shall be the maximum, not to exceed fee for each fiscal year shown.
 - f. Certification of Compliance - submit Appendix B (If other forms are required, list them within the Appendix section of the table of contents and refer to them here.)
2. Proposers must send the completed proposal on or before _____ a.m. (p.m.) _____, 200A to the following address:

Bob Smith
Responsible Party or Department Head}
{Name of Government}
100 Government Drive
Government, IL 60000

No late proposals will be considered.

B. Technical Proposal

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity, of the firms seeking to undertake an independent audit of the {Name of Government} in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. However, the presentation will be considered as an example of the type of work typical of that of the firm. The technical 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 technical proposal should address all the points outlined in the 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 following subjects, item Nos. 2 through 7 must be included. They represent criteria against which the proposal will be evaluated.

2. Independence

The firm shall provide an affirmative statement that it is independent of the {Name of Government} as defined by generally accepted auditing standards.

The firm shall also list and describe the firm's professional relationships involving the {Name of Government} or any of its agencies, its elected or appointed officials and employees for the past five {5} years, together with a statement explaining why such relationships, if any, do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the {Name of Government} written notice of any professional relationships entered into during the period of this agreement should it be thought to cause a conflict of interest.

3. License to Practice in Illinois

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Illinois.

4. Firm Qualifications and Experience

The proposal shall state the size of the firm, 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.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements. 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.

The proposal should identify and describe any pending or previous litigation the firm was involved in over the past three {3} years which dealt with the quality of audit work or of pricing of auditing services rendered.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Illinois. The firm also should provide information on the government auditing experience of each person, including membership in professional organizations relevant to the performance of this audit (option – and information on relevant continuing professional education for the past three {3} years).

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, 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 {Name of Government}. However, in either case, the {Name of Government} retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the {Name of Government}, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last three years (longer period may be specified) that are similar to the engagement described in this request for proposals. **(Option - Please also specifically note those engagements which received the GFOA's Certificate of Achievement for Excellence in Financial Reporting.)**

(Option - Indicate the scope of work, date, and the name and telephone number of the principal client contact. Also indicate how many years your firm has had the government as a client.)

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required in Section II of this request for proposal. Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff (option -and number of hours) to be assigned to each proposed segment of the engagement.
- c. The extent to which statistical sampling is to be used in the engagement.
- d. Extent of use of software in the engagement.
- e. Type and extent of analytical procedures to be used in the engagement.
- f. Approach to be taken to gain and document an understanding of the {Name of Government}'s internal control structure.
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.

C. Fee Proposal

1. Total All-inclusive Maximum Fee

The fee proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals on a "not to exceed" basis for the years ending April 30, 200A through April 30, 200C, along with a {City, Village, County District, etc.} option for years 200D and 200E. The option will be solely that of the {City, Village, County District, etc.} based on satisfactory negotiations or the fee with the auditor at that time. The total all-inclusive maximum price proposed is to contain all direct and indirect costs including all out-of-pocket expenses.

2. Rates for Additional Professional Services

If it should become necessary for the {Name of Government} to request that the auditor 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 {Name of Government} and the firm. Any such additional work agreed to between the {Name of Government} and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid {Appendix A}. Work performed outside the scope of services outlined in this request for proposal is to be performed only at the written request of the {Name of Government}.

3. Manner of Payment

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 bid proposal. (Option - Interim billings shall cover a period of not less than a calendar month.)

IV. EVALUATION OF PROPOSALS

A. Evaluation Process

1. Proposals will be evaluated by a Selection Committee consisting of the Director of Finance, Assistant Director of Finance and (List any others involved in the selection committee).
2. The Selection Committee will evaluate the technical proposal submitted by each firm using the criteria shown in Section IV-B.
3. The Selection Committee will select that proposal which is judged to be the most responsive to the {City, Village, County District, etc.}'s requirements, and based on ability and fee, appears to be best able to serve the {City, Village, County District, etc.}. The Selection Committee will present its recommendation to the Finance and Budget Committee (or Board, as appropriate) of the {City, Village, County District, etc.}.
4. The Finance and Budget Committee (or Board as appropriate) will review the recommendation of the Selection Committee and, if in agreement, make a recommendation for contract award to the {City, Village, County District, etc.} Council/Board.
5. Award of the contract is approved by the {City, Village, County District, etc.} Council/Board.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements
 - a. The audit firm is independent and licensed to practice in Illinois.

- b. The audit firm's professional personnel have received adequate continuing professional education pertinent to the audit of governments.
 - c. The firm has no conflict of interest with regard to any other work performed by the firm for the {Name of Government}.
 - d. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
 - e. The firm adheres to the instructions in this request for proposals on preparing and submitting
2. Technical Qualifications: The firm will be evaluated on the following:
- a. Expertise and Experience
 - {1} The firm's past experience and performance on comparable government engagements.
 - {2} The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - b. Audit Approach
 - {1} Adequacy of proposed staffing plan for various segments of the engagement.
 - {2} Adequacy of sampling techniques.
 - {3} Adequacy of analytical and other procedures.
3. All-inclusive maximum, not to exceed, fee.

C. Oral Presentations

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

D. Right to Reject Proposals

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. The {Name of Government} reserves the right without prejudice to reject any or all proposals.

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS
AS OF (MONTH AND DAY) FOR THE FISCAL YEARS LISTED BELOW:

Regular audit:

<u>200A</u>	<u>200B</u>	<u>200C</u>	<u>200D</u>	<u>200E</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Option -

Single audit(if required):

<u>200A</u>	<u>200B</u>	<u>200C</u>	<u>200D</u>	<u>200E</u>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years listed below:

	<u>200A</u>	<u>200B</u>	<u>200C</u>	<u>200D</u>	<u>200E</u>
Partner	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Manager	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Supervisor	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Staff	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<i>{Other}</i>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<i>{Other}</i>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Firm Name: _____

Address: _____

Signature: _____ Date: _____

Printed Name: _____

Title: _____

Telephone Number: _____

Appendix C

FUNDS / FUND STRUCTURE

As of _____, 200A

GENERAL FUND

SPECIAL REVENUE FUNDS

- _____
- _____
- _____
- _____
- _____

DEBT SERVICE FUNDS

- _____
- _____
- _____
- _____
- _____

CAPITAL PROJECTS FUNDS

- _____
- _____
- _____
- _____
- _____

PERMANENT FUNDS

- _____
- _____

ENTERPRISE FUNDS

- _____
- _____
- _____
- _____
- _____

INTERNAL SERVICE FUNDS

- _____
- _____

PENSION TRUST FUNDS

- _____
- _____

AGENCY FUNDS

- _____
- _____