

LEGAL NOTICE  
TOWN OF LEBANON REQUEST FOR PROPOSALS FOR  
PROFESSIONAL AUDITING SERVICES

May 6, 2022

The Town of Lebanon, Connecticut is requesting proposals from qualified firms of certified public accountants, in accordance with the provisions of the Connecticut General Statutes, to conduct an examination and to render an opinion on the annual financial statements of the Town. Bidding documents and specifications are available on the Town's website: [www.lebanonct.gov](http://www.lebanonct.gov).

Sealed proposals will be received at the office of the First Selectman until 3:00 p.m. on May 20, 2022 at which time no further proposals will be considered. Two sealed proposals should be clearly marked as follows:

Envelope #1: Technical Proposal

Envelope #2: Dollar Cost Bid

Questions regarding the content of this RFP should be directed to Hayley Wagner, Finance Director at [hwagner@lebanonct.gov](mailto:hwagner@lebanonct.gov).

TOWN OF LEBANON  
BOARD OF FINANCE  
REQUEST FOR PROPOSALS  
FOR  
PROFESSIONAL AUDITING SERVICES

May 6, 2022

579 EXETER ROAD, LEBANON CT 06249

Town of Lebanon  
REQUEST FOR PROPOSALS  
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Town of Lebanon  
REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

The Town of Lebanon is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2022 and June 30, 2023, with the option of auditing its financial statements for each of the three subsequent fiscal years. These audits are 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 as amended, and U.S. Office of Management and Bureau (OMB) Circular A-133, Audits of State and Local Governments, and Non-Profit Organizations and the provisions of Sections 4-230 through 4-236 of the Connecticut General Statutes concerning the State Single Audit Act, and sections 4-236-1 through 4-236-17 of the Regulations of Connecticut State Agencies.

There is no expressed or implied obligation for the Town to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Any inquiries concerning the request for proposal should be addressed to Hayley Wagner, Finance Director.

To be considered, ten copies of a proposal must be received by the First Selectman's Office by 3:00 pm on May 20, 2022. The Town reserves the right to reject any or all proposals submitted.

Proposals submitted will be evaluated by the Board of Finance Audit Sub-Committee, which may include member of the Board of Finance, Board of Selectman, Finance Director and School Business Manager.

During the evaluation process, the Town reserves the right, where it may serve the Town's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the Town, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Town reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether such proposal is selected or marked as proprietary or confidential by the firm submitting the proposal. 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 Town and the firm selected.

It is anticipated that the selection of a firm will be completed by May 27, 2022. Following the notification of the selected firm it is expected an engagement letter will be executed between both parties within 30 days of approval.

#### B. Terms of Engagement

The contract will be for a period of two years, with options to renew in each of the subsequent three years, subject to the satisfactory negotiation of terms, the concurrence of the Board of Finance and the annual availability of an appropriation approved for such expenditure at the Town of Lebanon's annual Town Meeting. The Town of Lebanon has the right to terminate the contract for any or no reason upon its sole and absolute discretion. Upon any such termination, the selected candidate will not have any recourse against the Town of Lebanon, except for fees earned up to and including the date of notification of termination by the Town of Lebanon.

#### C. Qualifying Requirements

Firms submitting proposals must be qualified to perform independent audits of municipalities of the State of Connecticut. The firm must have been engaged during the fiscal year ended June 30, 2021, as independent auditors for the purpose of rendering an opinion on the annual financial statements of at least three Connecticut municipalities.

## II. DESCRIPTION OF THE GOVERNMENT

#### A. General

The auditor's principal contact with the Town will be the Finance Director and the Business Manager who will coordinate the assistance to be provided by the Town to the auditor.

#### B. Background Information

The Town of Lebanon, incorporated in 1700, is a rural-residential community covering 55.1 square miles. The population in 2020 was 7,142. The Town has a town meeting form of government under the charter revised in 2019, and is governed by a five-member Board of Selectmen, consisting of a First Selectman and four Selectmen. Their duties and responsibilities include overseeing and coordinating the performance of duties and responsibilities of the officers, boards, commissions, and other agencies of the Town, in their respective function as defined in the Town Charter and the organizational documents of such boards, commissions and agencies, as the case may be.

The First Selectman is the full-time Chief Executive and Administrative Officer of the Town and oversees the execution of all laws and ordinances governing the Town. The

First Selectman guides and presides over the Board of Selectmen with full voting privileges on the Board of Selectmen.

The Town Meeting is the legislative body of the Town and must approve its annual budget, all special appropriations or expenditures, and all bond and note authorizations.

The Board of Finance, consisting of six members, is primarily responsible for preparing a recommended Town budget for action at the Annual Town Meeting. The Town's annual adopted budget for Fiscal Year 2021-2022 is \$26,304,641. The Town budget is organized into eleven major categories as follows:

- General Government
- Public Safety
- Public Works
- Health and Social
- Community Preservation & Development
- Fringe Benefits
- Transfer to Other Funds
- Debt Service
- Capital & Non-Recurring
- Contingency
- Education

The accounting and financial reporting functions of the Town and Board of Education are performed by the Finance Director and Business Manager respectively.

More detailed information regarding the structure of the Town government and its finances can be found on the Town's website ([www.lebanonct.gov](http://www.lebanonct.gov)), or by contacting the Office of the First Selectman at (860) 642-6100.

#### C. Fund Structure

The Town uses the following fund types and account groups in its financial reporting:

- Major Government Funds
  - General Fund
  - Trumbull Investment Funds
  - Town Capital Funds
  - Small Cities Program Funds
- The Town also reports two proprietary funds

#### D. Computer Systems

The Town and Board of Education utilize ADS Profund (Tyler Technologies) financial applications for all significant accounting functions.

#### E. Availability of Prior Audit Reports and Working Papers

Available on the Town's Website at [www.lebanonct.gov](http://www.lebanonct.gov).

Interested proposers who wish to review prior years' audit reports and management letters should contact the Office of the First Selectman. The Town will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

### III. NATURE OF SERVICES REQUIRED

#### A. General

The Town of Lebanon is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2022 and June 30, 2023, with the option to audit the Town's financial statements for each of the three subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposal.

#### B. Scope of Work to be Performed

The Town of Lebanon desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.

#### C. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

1. generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants
2. The standards for financial audits set forth in the U.S. Comptroller General's Government Auditing Standards
3. The provisions of the Single Audit Act as amended.
4. The provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments, and Non-Profit Organizations.
5. The requirements of the Consolidated Audit Guide for Audits of DECD Programs.
6. In conjunction and conformity with sections 4-230 through 4-236 of the Connecticut General Statutes (the State Single Audit Act) and sections 4-236-1 through 4-236-17 of the Regulations of Connecticut State Agencies.

#### D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue each reports, as required by generally accepted auditing standards, and

Government Auditing Standards, OBM Circular A-133, and the Connecticut General Statutes, including but not limited to the following:

1. General Purpose financial statement in conformity with generally accepted accounting principles  

A report of the internal control structure based on the auditor's understanding of the control structure and assessment of control.
2. Reports on the internal control structure used in administering federal and state financial assistance programs.
3. Reports on compliance with laws and regulations related to major and non-major federal and state financial assistance programs. These reports should include an opinion on compliance with specific requirements applicable to major federal and state financial assistance programs, a report on compliance with general requirements applicable to major and non-major federal and state financial assistance programs, and a report on compliance with laws and regulations applicable to non major federal and state financial assistance program transactions tested.
4. A management letter addressed to the Chairman of the Board of Finance of the Town of Lebanon and its members setting forth recommendations (as applicable) for improvements in the Town's accounting systems.
5. The auditor shall communicate in a letter to the Chairman of the Board of Finance of the Town of Lebanon and its members any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design of 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.

E. Special Considerations

1. A copy of any audit adjustments shall be furnished to the Finance Director
2. The selected firm shall be available on occasion to assist in certain accounting issues should they arise during the course of the year. These issues may include advising on implementation of new governmental accounting pronouncements and improvements to internal controls.
3. The schedule of state financial assistance and related auditors' reports, as well s the report on the internal control structure and compliance are to be issued separately from the basic financial statements.

F. Working Paper Retention and Access to Working Papers

All 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 Town of the need to extend the retention period. The auditor will be required to make working

papers available, upon request by the Town. In addition, the firm shall respond to the reasonable inquires of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

G. Implied Requirements

All services not specifically mentioned in this request for proposals that are necessary to provide the functional capabilities required of the auditor shall be included in the scope of work to be performed.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates, up to and including the date final proposals are due for the Town’s consideration:

Request for proposal issued	May 6, 2022
Due date for proposals	May 20, 2022 by 3:00pm
Appointment on or before	May 31, 2022
Contract date	Within 30 days of selection

B. Schedule of the Annual Audit

The following is a list of key dates for the performance and completion of the audit:

Entrance conference with management	by August 29, 2022
Preliminary fieldwork begins	To be determined
Final audit work begins	September/October 2022
Exit conference to review draft and significant findings	November 2022
Draft comments returned to auditor by	December 2022
Audit presentation to the Board of Finance	The third Tuesday in January 2023

C. Report Submission/Schedule

Copies of all reports shall be addressed to the Board of Finance. The successful proposer will also submit copies of reports as required by state and federal audit requirements.

The submission dates for the various reports to the municipality and the appropriate cognizant agencies are as follows.

- Financial Statements: December 31

- Single Audit Report to Federal/State Cognizant Agencies: December 31
- EFS Certification: December 15

Where an extension of time may be required, it will be the responsibility of the Auditor to promptly notify the Town in writing and to secure all necessary approvals in a timely manner, but no later than November 10.

Auditor shall provide:

- Electronic file of the combined financial statements for the Town and its combining and individual fund financial statements
- Twenty-five bound copies of the Federal and State Single Audit reports
- Twenty-five copies of the Auditor’s Management Letter
- Twenty-five bound copies of the Annual Financial Statements
- One unbound reproducible master of each of the reports listed above
- One complete package for the Town Clerk

## V. PROPOSAL REQUIREMENTS

### A. General Requirements

#### 1. Inquires

Inquiries concerning the request for proposals and the subject of the request for proposals can be made to Hayley Wagner, Finance Director, via email at [hwagner@lebanonct.gov](mailto:hwagner@lebanonct.gov).

#### 2. Submission of Proposals

The following material is required to be received by 3:00 p.m., May 20, 2022 for a proposing firm to be considered:

- a. A master copy (so marked) of a Technical Proposal and ten copies to include the following:
  - 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.
  - Table of Contents
  - 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 for the period covered.
  - Detailed Proposal – The detailed proposal should follow the order set forth in Section V B of this request for proposals.
  - Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposal (Appendix A).

- b. The proposer shall submit an original and ten copies of a dollar cost bid proposal in a separate sealed envelope marked as follows:

FEE PROPOSAL  
For: Town of Lebanon  
For: Professional Auditing Services  
Date: May 6, 2022

- c. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Bernard Dennler  
First Selectman's Office  
Town of Lebanon  
579 Exeter Road  
Lebanon, CT 06249

## 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 Town 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 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 proposals requirements.

The Technical Proposal should address all the points outlined in the request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid). 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 proposals. While additional data may be presented, the following subjects, items Nos. 2 through 9, must be included, as these topics represent the criteria against which all proposals will be evaluated.

### 2. Independence

The firm should provide an affirmative statement that it is independent of the Town of Lebanon as defined by generally accepted accounting standards and the U.S. Comptroller General's Town Auditing Standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Town or any of its agencies for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

The firm should also describe its policy for partner rotation and concurrent review.

In addition, the firm shall give the Town written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in the State of Connecticut

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

4. Firm Qualifications and Experience

The proposer should 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 on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

At a minimum, proposers must have at least five (5) years municipal experience as independent auditors for the purpose of rendering an opinion on financial statements. Describe the range of audit, accounting and management services activities performed by the local office.

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.

5. Partner, Supervisory and Staff Qualifications and Experience

The proposer should 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 the State of Connecticut. Provide information on the government auditing experience of each person, including information on relevant

continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing profession education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of any engagement awarded pursuant to this request for proposal will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if such personnel leave the firm, are promoted or are assigned to another office. Personnel may also be changed for other reasons with the express prior written permission of the Town. However, in either case, the Town retains the right to approve or reject replacements. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacement personnel, at the Town's sole and absolute discretion.

Supervisory members of the audit team, including the "in charge" field auditor, must have a minimum of three (3) years of municipal audit experience.

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 (maximum – 5) performed in the last five years within the State of Connecticut that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

#### 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. In developing the work plan, reference should be made to such sources of information as Town's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- Proposed segmentation of the engagement
- Level of staff and number of hours to be assigned to each proposed segment of the engagement

- Sample size and the extent to which statistical sampling is to be used in the engagement
- Extent of use of EDP software in the engagement
- Type and extent of analytical procedures to be used in the engagement
- Approach to be taken to gain and document an understanding of the Town's internal control structure
- Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- Approach to be taken in drawing audit samples for purposes of tests of compliance.

#### 8. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance, if any, that will be requested from the Town.

#### 9. Report Format

The proposal should include sample formats for required reports.

**NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

### C. Dollar Cost Bid

#### 1. Total All-Inclusive Maximum Price

The fee proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. The total all-inclusive maximum price should be included for years one and two, and three one-year renewals thereafter.

In no event shall the Town be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the fee proposal should include the following information:

- Name of Firm
- Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Town.
- A Total All-Inclusive Maximum Price for each of the Fiscal Years 2022 and 2023 engagement.

2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix B) that supports the total all-inclusive maximum price. The cost of special services described in Section V C.3 of this request for proposal should be disclosed as separate components of the total all-inclusive maximum price.

3. Rates for Additional Professional Services

If it should become necessary for the Town to request the auditor to render any additional services to either supplement the services requested in this RFP 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 Town and the firm. Any such additional work agreed to between the Town and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

4. Manner of Payment

Progress payments will be made on the basis of hours of work during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

Invoices will be prepared separately by General Government, Board of Education and Water Pollution and Control Authority and will be clearly identified as to the entity being invoiced.

## VI. EVALUATION PROCEDURES

### A. Audit Review Committee

The Audit Sub-Committee will evaluate the proposals and make a recommendation to the Board of Finance. The Board of Finance will make the final choice of auditors on or before May 31, 2022.

Proposals submitted will be evaluated by a five to seven member Audit Committee selected by the Board of Finance.

The Town reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected or marked as confidential and/or proprietary.

### B. Evaluation Criteria

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 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 Connecticut.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the Town.
- c. The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
- e. Experience with the preparation of federal and state financial assistance and related reports.

2. Technical Quality:

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 procedures

3. Price:

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN  
AUDIT FIRM

C. Oral Presentations

During the evaluation process, the Audit Sub-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 Audit Sub-Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Final Selection

The Board of Finance will make the best selection possible based on the recommendation of the Audit Sub-Committee.

It is anticipated that a firm will be selected no later than May 31, 2022. Following notification of the firm selected, it is expected a contract will be executed between both parties within 30 days.

E. Right to Reject Proposals

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 Town and the firm selected.

The Town reserves the right without prejudice to reject any or all proposals.

## APPENDICES

- A. Proposer Guarantees and Proposer Warranties
- B. Fixed Fees

## APPENDIX A

### PROPOSER GUARANTEES AND PROPOSER WARRANTIES

#### Proposer Guarantees

1. The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section III, Nature of Services Required.

#### Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Connecticut laws with respect to foreign (non-State of Connecticut) corporations.
2. Proposer warrants that it is willing and able to obtain insurance coverages, as follows:
  - A. Workers Compensation – Coverage will be in accordance with State of Connecticut requirements at the time of bid.
  - B. General Liability – a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and \$100,000 for property damage or \$1,000,000 combined single limit. This insurance shall indicate on the certificate of insurance the following coverages and indicate the policy aggregate limit applying to premises and operations; broad form contractual; independent auditors and subcontractors; products and completed operations.
  - C. Automobile Liability – insurance with a minimum limit of liability per occurrence of \$1,000,000 for bodily injury and \$100,000 for property damage of \$1,000,000 combined single limit. This insurance shall cover any automobile for bodily injury and property damage.
  - D. Professional Liability – insurance with a minimum limit of \$1,000,000 per claim and policy aggregate, to include errors and omissions coverage providing \$1,000,000 of coverage for the willful or negligent acts, or omissions of any officers, employees or agents in conjunction with the services to be provided. Coverage limits shall be \$1,000,000 or more, per occurrences without reduction for claims paid during the policy period.
3. Acceptability of Insurers
  - A. Insurance is to be placed with insurers which have a Best's rating of at least A.
  - B. Insurance companies must either be licensed to do business in the State of Connecticut or be deemed to be acceptable by the Town of Lebanon First Selectman.
4. Verification of Coverage

Upon request, the Auditor shall furnish the Town with certificates of insurance effecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. The certificates and endorsements are to be received and approved by the First Selectman before work commences. Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. The Town reserves the right to require complete, certified copies of all required policies, at any time.

5. Proposer warrants that it will not delegate or subcontract its responsibilities, without the express prior written permission of the Town of Lebanon which may be withheld at the Town's sole and absolute discretion.
6. Proposer warrants that it will not discriminate against any employee or applicant for employment because of sex, race, color, creed, national origin, age, marital status or the presence of any sensory, mental or physical handicap. Any violation of this provision shall be considered a violation of a material provision of this agreement and shall be grounds for cancellation, termination or suspension in whole or in part of the agreement by the Town and may result in ineligibility for further Town contracts. The proposer shall at all times in the proposal, and contract process comply with all applicable Town, state, and federal anti-discrimination laws, rules, regulations and requirements thereof.
7. Proposer warrants all information provided by it in connection with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

APPENDIX B  
FIXED FEES

To be submitted in a separate envelope

Firm's Name:

Location of office staffing the audit:

\_\_\_\_\_

Number of Municipal professional audit staff at this location: \_\_\_\_\_

Assigned to Town: \_\_\_\_\_

FIXED FEES

TOWN OF LEBANON	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
<b>Financial Report Audit:</b>					
Town:					
Board of Education					
WPCA					
<b>State Single Audit:</b>					
Town					
Board of Education					
<b>Federal Single Audit:</b>					
Town					
Board of Education					
EFS					
TOTAL					