

REQUEST FOR QUALIFICATIONS

Purpose:

The following procedures are designed to provide for a fair and open process in awarding professional services based on qualifications, merit and cost effectiveness through accessible advertising. Services include annual appointments and day-to-day programs, projects and contracts.

Scope of Services: AUDITOR

Any person or firm interested in providing professional services to the Township of Deptford as defined in the New Jersey Statutes, NJSA 40A:11-2(6).

1) **Appointment of Township Auditor.** An independent auditor shall be appointed by Township Council pursuant to general law, by a majority vote of its membership for a term of one (1) year from the first day of January of the year of appointment and until successor has been appointed and qualified. The auditor shall receive such compensation as shall be agreed upon by Township Council of the Township of Deptford.

2) **Requirements.** The Auditor shall be a registered municipal accountant of the State of New Jersey, but need not be a resident of the Township. In lieu of appointing an individual auditor, the Council may appoint a firm of auditors, one (1) or more members of which shall be a registered municipal accountant of New Jersey.

3) **Duties.**

The Township Auditor shall:

- A. Act as the Township Auditor and employ at the Auditor's expense such personnel as are deemed necessary to carry on the duties prescribed for the Township Auditor.
- B. The Auditor shall audit the municipality's financial statements of the various funds for the year ending **December 31, 2018** and all other related statements and supplementary schedules prepared in conformity with the requirements of audit as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey for the year then ending, for the purpose of expressing an opinion on them as to whether these financial statements are fairly presented, in all material respects, in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

- C. The auditor shall conduct the audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, and State of New Jersey.
- D. The auditor will present for purposes of additional analysis the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance, and all related disclosures, if required under the Single Audit Law. Although they are not necessary for a fair presentation of the basic financial statements for the year ending, these schedules are required by the Department of Community Affairs, State of New Jersey; Federal Circular A-133, Audits of States, Local Governments and Non-Profit Organizations; and Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments. This information, if necessary, will be subjected to the tests and other auditing procedures applied in the examination of financial statements.
- E. The auditor's audit of the municipality's financial statements shall include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve judgement about the number of transactions to be examined and the areas to be tested. The auditor will plan and perform the audit to obtain reasonable rather than absolute misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the municipality or to acts by management or employees acting on behalf of the municipality. The auditor will inform the municipality of any material errors that come to the auditor's attention, and will inform the municipality of any fraudulent financial reporting or misappropriation of assets that come to the auditor's attention. The auditor will also inform the municipality of any violations of laws or governmental regulations that come to the auditor's attention, unless clearly inconsequential.
- F. The auditor's procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. The auditor will request written representations from the municipality's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of the audit will not be to provide an opinion on overall compliance and the Auditor will not express such an opinion.

- G. The Auditor shall identify and ensure that the Municipality complies with laws, regulations, contracts and agreements. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, the Auditor will perform tests of the Municipality's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of the audit will not be to provide an opinion on overall compliance and the Auditor will not express such an opinion.
- H. The Auditor shall also prepare the Annual Financial Statement, Annual Debt Statement and assist in preparing the budget. In this vein, the Auditor shall testify when required on the financial condition of the Municipality when in the opinion of the Municipality such testimony is required.
- I. The Auditor shall also perform such non-audit services as may be agreed upon by the auditor and Municipality so long as such services do not violate independence standards set forth by the AICPA Code of Professional Conduct and Government Auditing Standards, issued by the Comptroller General of the United States.
- J. The Auditor shall when required, with regard to all temporary and permanent financing of the Municipality, prepare draft maturity schedules and tax rate projections, compile and print the Preliminary and Final Official Statements, assist in the application to obtain bond ratings, and cooperate with insurance agencies. The Auditor shall also assist in the preparation of the Annual Reports required by the Securities and Exchange Commission under Rule 15c2-12(b) (5) (i) (A) and (B).

4) **Residence.**

The Township Auditor need not be a resident of Deptford Township.

**Applicants'/Proposers' Responsibility in Responding to
Township's Request For Qualifications**

The applicant/proposer shall in response to the Township's RFQ, at a minimum, include the following information:

- A. Qualification requirements to compete for the needed service or activity as set forth in the "duties and responsibilities" of the position defined in the Township's RFQ. Qualifications, at a minimum, shall include requirements defined as follows:
 - 1. Full name and business address.

2. Listing of all post high school education of the applicant and/or members of a professional firm seeking to provide professional services as described within the body of the RFQ.
3. Dates of licensure in the State of New Jersey and any other state as to the professional discipline requested to serve the needs of Deptford Township.
4. A listing of any professional affiliations or membership in any professional societies or organizations, with an indication as to any offices held.
5. The number of licensed professionals employed (if a professional firm) and/or affiliated with the professional entity seeking to provide services to the Township. A description of each individual's qualifications, including education, Licensure and years of professional experience.
6. A listing of all previous Public Sector entities served by the applicant/proposer licensed professional including dates of service and position(s) held.
7. Proposed cost of the service(s) or activities, including the hourly rate of individuals who will perform the services or activities. The proposed cost should include:
 - a. Attorney meetings.
 - b. Site visits and expenses
 - c. Expenses for travel, postage and telephone excluded from the hourly rate.
 - d. Additional services defined beyond the scope of regular services.
8. **Insurance.** The applicant/proposer, as a member of a profession which is subject to suit for professional malpractice, shall provide documentation that insurance for professional liability/malpractice coverage with limits as to liability acceptable to the Township of Deptford.
9. **Financial Disclosure.** The applicant/proposer as a "professional", if required by law, shall file a Financial Disclosure Statement pursuant to a Local Government Ethics Law NJSA 40A:9-22(1) et.seq.
10. **Law Against Discrimination and Affirmative Action.** The applicant/proposer as a "professional" shall file a statement as to compliance with NJSA 10:5-1 et. Seq.

- B. The applicant/proposer shall submit two (2) copies of his/her proposal to the attention of the Township Clerk for review and consideration by the Township Manager and Township Council.

Basis for Award of Contract/Agreement for Professional Services

The Township shall award all professional service contracts or agreements based on qualification, merit and cost competitiveness. Selection criteria will include:

1. Qualifications of the individual or firms who will perform the service or Activity;
2. Experience and references;
3. Ability to perform the service or activity in a timely fashion, including staffing and the staff's familiarity of the service or activity.
4. Cost Competitiveness;
5. The Township reserves the right to conduct an interview or interviews with the prospective professional to discuss the scope of the professional services as outlined in the applicant's/proposer's proposal.
6. All awards or waivers will be by resolution acted on by the Township Council at a Township meeting.
7. For annual appointments, the Township Council, Township Manager and Administrative staff will conduct a performance review a minimum of once per year in late November, early December.
8. All awards are subject to availability of funds.
9. This policy will include, but not be limited to, all of the above listed requirements.

“The Township shall require that all public documents held by outside vendors/professionals be copied and provided to the Township, without charge, if requested by the Township. The vendor/professional shall comply with a request for public documents by the Township within five (5) working days of the request.”