Date: February 28, 2023

To: Interested Parties

Re: Independent Auditing Services RFP & RFQ

The Lower Connecticut River Valley Council of Governments (RiverCOG) is seeking an auditor for our next 3 fiscal years, including our fiscal year ending June 30, 2023, with an option for a 1-year extension. Please submit a proposal for auditing services, along with your qualifications. DAS Certified Minority/Small Businesses are encouraged to participate.

RiverCOG is a council of governments organized under the provisions of the Connecticut General Statutes Sections 4-124i to 4-124pa. RiverCOG has 17-member municipalities.

RiverCOG's audits have been completed by the firm Henry, Raymond & Thompson, LLC for the last five years through our fiscal year ending June 30, 2022.   The agency feels it necessary to go out to bid for a new audit firm every 3-4 years. If you would like further information on our agency, please see our website at https://www.rivercog.org/. Our   latest   financial   statements   can   be   viewed   through   the   OPM   EARS   database   at https://ears.opm.ct.gov/Public/Report.aspx. Search by entity "Lower CT River" and you will find our records for Lower CT River Valley Council of Governments.

We look forward to receiving your proposal and qualifications to the attention of Samuel S. Gold, AICP, Executive Director, by 4pm, March 30th, 2023. Proposals and qualifications may also be received by email addressed to pfernald@rivercog.org. If you have questions, please email pfernald@rivercog.org. All questions and answers will be addressed on RiverCOG's website at https://www.rivercog.org/publicnotices/. The RFP can also be viewed on RiverCOG's website at https://www.rivercog.org/publicnotices/ or at the State of Connecticut's CTSource website https://portal.ct.gov/DAS/CTSource/BidBoard.

Thank you for your consideration of this request.

Samuel S. Gold, AICP
Executive Director, RiverCOG

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Chester | Clinton | Cromwell | Deep River | Durham | East Haddam | East Hampton | Essex | Haddam | Killingworth | Lyme | Middlefield | Middletown | Old Lyme | Old Saybrook | Portland | Westbrook

Request for Proposal for Auditing Services and Request for Qualifications

Scope of Work

The auditor shall perform the following for the Lower Connecticut River Valley Council of Governments (RiverCOG):

- Audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lower Connecticut River Valley Council of Governments in accordance with government auditing standards issued by the Comptroller General of the United States and all relevant laws, regulations and standards of the State of Connecticut or its agencies with oversight over auditing standards, including but not limited to:

 All combined, combining and individual fund and account group financial statements.
 Required supplementary information statements, as required by the Government Accounting Standards Board (GASB).
 Supplemental Schedule of Federal Financial Assistance and Single Audit Reports.
 Supplemental Schedule of State Financial Assistance and Single Audit Reports.
 Required Supporting Schedules of the Regional Transportation Planning Grants.
 Statement of Direct Labor, Fringe Benefits, and General Overhead.

- Preparation of a management letter which will include findings, statements, observations, opinions, comments, or recommendations with regards to: Systems of internal control; accounting systems, functions, procedures, and processes; and compliance with laws, rules, and regulations.
- Attendance at the December RiverCOG's board meeting for the purpose of discussing the audit, management letter and conclusions.

Statements/Schedules provided by RiverCOG

- All financial statements and schedules, with the exception of the GASB 87 Lease Obligation Schedule, are prepared in-house. The financial administrator plans to learn the calculation and creation of the schedule for future reporting.

Requirements

- Firms submitting proposals must be qualified to perform independent audits of municipalities and other political subdivisions of the State of Connecticut.
- Firms must comply with EEO/CHRO.

Request for Qualifications

Describe your firm, discussing its audit philosophy, including the use of technology, and how it may differ from other firms.

Describe in particular your firm's local office; that is, partners, staff, and clients served.

Describe your firm's governmental practice, including participation in professional, government, or other organizations related to government operations. Please also describe organizations similar to ours.

RiverCOG

Provide a list of other government (regional or local) your firm audits, both locally and nationally. Additionally, please indicate those governmental organization clients your firm has obtained during the last three years.

Identify the partners and managers who might be assigned to the audit. Please provide bios. Also, please identify other professionals residing in your local office who are qualified to serve our organization and their experience serving similar organizations.

Describe your firm's capabilities and commitment to provide tax, information systems consulting and other management services to governmental organizations. Identify any that are unique in this field.

Please provide references from clients for whom you provide similar services.

Set forth your fee proposal for the audit, with whatever guarantees can be given regarding increases in future years. Your fee proposal should also delineate hours by level of staff.

Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our auditor is RiverCOG's best choice.

Deliverables: The draft audit reports shall be submitted to the Financial Administrator by the first week of each November. Presentation of the final statements by the auditor shall be at the December COG board meetings. The auditor shall prepare 30 bound financial statements to bring to the meetings.

Evaluation of Proposals : The Lower Connecticut River Valley Council of Governments will evaluate proposals on a qualitative basis, interviews with senior engagement personnel to be assigned to our organization, and results of discussions with other clients.

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