



**CITY OF TORRINGTON**  
**REQUEST FOR PROPOSAL**

**RFP # FAS-011-082815 FORENSIC AUDIT SERVICES**

Due date of proposal: August 28, 2015 Time: 11:00AM Location: City Hall, Room 206, 140 Main St., Torrington

Bid Bond or Certified Check required with bid: N/A

Performance Bond required if awarded bid: N/A

**SUBMIT AN ORIGINAL PLUS FOUR (4) COPIES**

The City of Torrington reserves the right to accept or reject any or all proposals or any portion thereof, to waive technicalities, and to award the contract as will best serve the public interest.

Omit State and Federal Taxes.

All prices must be F.O.B.: Destination (Torrington) unless otherwise requested.

Dated in Torrington: August 12, 2015 Purchasing Agent \_\_\_\_\_  
Pennie Zucco

Item
REQUEST FOR PROPOSAL FOR FORENSIC AUDIT SERVICES PER SPECIFICATIONS

The Purchasing Agent is authorized to offer City based bidders that exceed the lowest bid by up to 6%, the opportunity to match the lowest bid. A City based bidder within the 6% differential who agrees to accept the amount of the lowest bid will be awarded the bid. When multiple City based bidders agree to accept the amount of the low bid then the City based bidders will be invited to submit a new bid, not to exceed the low bid. The bid will then be awarded to the lowest responsive, responsible bidder.

Proposal Submitted By: \_\_\_\_\_  
Name of Company \_\_\_\_\_  
Address \_\_\_\_\_  
Phone \_\_\_\_\_ Fax \_\_\_\_\_ Date \_\_\_\_\_  
Delivery Date \_\_\_\_\_  
E-mail address: \_\_\_\_\_  
Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_  
Title \_\_\_\_\_

## INSTRUCTIONS TO PROPOSERS

Sealed proposals will be received by the Purchasing Agent, City Hall, Room 206, 140 Main St., Torrington, CT 06790 until the time and date specified on the cover sheet. The RFP opening is NOT a public opening. The results will not be made available until after the RFP is awarded. Proposals received later than the time and date specified will not be accepted. Amendments to or withdrawal of any section of the submitted proposal received later than the time & date set for the opening will not be considered. Proposals must remain in effect for a minimum of 60 days unless otherwise noted elsewhere in the RFP documents.

**BID DOCUMENTS:** are available over the Internet on the City's web page, under "open bids", [www.torringtonct.org](http://www.torringtonct.org). Businesses without Internet Access may contact the Purchasing Department at 860-489-2224 for the bid documents. Any alleged oral agreement made by a bidder or contractor with any agency or employee of the City of Torrington will be disregarded.

**REPLIES:** whether bid or no bid, must have the bid number clearly identified on the outside of the envelope. Proposers not marking the envelopes with the RFP number and due date/time on the envelope will have no recourse against the City of Torrington or its employees. Such proposals run the risk of the RFP being opened prior to the scheduled due date & time.

Any alleged oral agreement made by a bidder or contractor with any agency or employee of the City of Torrington will be disregarded.

**FREIGHT:** Prices quoted shall be net delivery **F.O.B. Torrington, CT**. All prices must include prepaid delivery, assembly, and/or installation (ready for operation and/or use) of all equipment and/ or materials to the individual locations(s) as designated by the Purchasing Agent. All prices are to be submitted on the sheets provided on this RFP. Quantities and pricing are to be listed in accordance with these sheets.

**QUESTIONS:** Request for interpretation of any portion of the RFP may be made by telephone to the Purchasing Agent at (860)489-2225. All replies will be given verbally and a copy of any such inquiry and advice (if deemed vital to the RFP by the Purchasing Agent) will be made available on the City's web site as an addendums. Bidders should check the web site for addendums/updates 48 hours prior to the bid opening.

In the event of receipt of identical offerings, delivery, service, content, price, etc., the RFP will be awarded in accordance with the information contained in the documents, based on first received as to date and time of receipt of the proposal.

**NON-COLLUSION STATEMENTS:** In order for proposals to be considered, a non-collusive statement must be submitted with the proposal. A sample non-collusive bid statement is attached. Proposers may elect to submit their own notarized non-collusion statement.

**CONDITIONAL, QUALIFIED OR NON-RESPONSIVE PROPOSALS:** All proposals shall be submitted in the form and manner as indicated by the documents and forms. Any proposal which is not submitted in the form and manner indicated by the RFP documents or which contains information, statements, conditions, or qualifications which place conditions or qualifications on the proposal submittal for purposes of making an award, or which alter any proposal terms, conditions, specifications, or forms, which has not been previously approved by written addendum from the Purchasing Agent, or which does not meet legal requirements, shall be declared as a qualified, conditional, or non-responsive proposal and shall be rejected without further consideration. Any proposal response that does not fully respond to and comply with all detailed specifications or requests for information including execution of proposal forms, may be declared "non-responsive" and recommended for rejection. The City of Torrington shall not be responsible for any errors or omissions of the Offeror.

**TAXES:** Omit all State and Federal taxes. The City of Torrington is exempt from the payment of taxes imposed by Federal government and/or the State of Connecticut.

**OWNERSHIP OF DOCUMENTS:** All documents, including drawings, plans, specifications, videotapes, or other documents or maps prepared by a contractor pursuant to any agreement arising from this RFP shall become the property of the City of Torrington upon completion of the project or any termination of the project prior to the completion of the project.

**LEGALITY:** All bid offers for commodities, work, materials, or equipment hereunder shall comply in every respect with the laws, specifications and requirements of the State of Connecticut and the Federal government. Contractor will comply with the provisions of the Connecticut Fair Employment Practices Law.

**LANGUAGE DISPUTES:** Any disputes over the interpretation and/or meaning of any individual terms, conditions, and/or language within this Request for Bid/Proposal document shall be resolved by and at the sole discretion of the City Purchasing Agent in a manner that is in the best interest of, and best advantage to, the City of Torrington, provided any such interpretation shall be reasonable. In the event that an individual term, condition, and/or language wording is determined at any time, including after award, by the City Purchasing Agent to be not applicable at all to this contract, then the term, condition, and or language wording may be disregarded, even though an addendum is not issued. However, if the Purchasing Agent determines that the term, condition, and/or language wording is applicable in part, then the term, condition, and/or language wording will apply to the degree applicable, even though an addendum is not issued.

**RESPONSIBILITY:** The Contractor shall save the City of Torrington, its agents or employees, harmless from liability of any kind for all claims of labor payments and materials furnished for this work, and for use of any copyrighted or uncopyrighted composition, secret process patented or unpatented invention, article or application furnished or used in the performance of the contract of which the Contractor is not the patentee, assignee, or licensee. The successful bidder agrees to indemnify and hold harmless the City of Torrington, its agents and employees from any and all liability arising out of the successful bidders' operations, functions and/or supplied items.

The successful bidder, vendor, and/or contractor must protect all property of the City of Torrington (i.e. all floors, furniture, grass, land, etc.) And homeowners from injury or other damage. Any damage so caused must be repaired by contractor/vendor at his/her own expense. At the completion of work, the vendor and/or contractor must remove from the premises all surplus materials and all debris created by same. The

premises must be left in a broom-clean and finished condition acceptable to the owner or its agents. Successful bidder will furnish adequate protection from damage for all work and to repair damage of any kind; for which he or his workers are responsible, to the premises or equipment to his own work or to the work of other contractors.

**DEFAULT:** It shall be understood that a bidder supplying equipment and/or supplies will be considered to be in default if/when they have not delivered the item(s) within the time constraints listed in this document or subsequent purchase orders and/or contract. Bidders providing a service and/or construction will be considered to be in default if/when they have failed to meet the completion date set forth in this document or its subsequent contract and/ or purchase orders and/ or they have ceased work on the project for a period of fifteen (15) working days, cumulative or consecutive.

**SUSPENSION AND DEBARMENT:** The Purchasing Agent may suspend or debar the right of a vendor to be included on the vendor list and has the authority to reject any bid or response from any suspended or debarred vendors.

**Suspension:** A vendor may be suspended based on the following:

- 1) A vendor defaults or fails to fully comply with the conditions, specifications, or terms of a Bid, Quotation, Proposal or Contract with the City of Torrington.
- 2) A vendor commits any fraud or misrepresentation in connection with a Bid, Quotation, Proposal, or Contract with the City of Torrington.
- 3) A vendor is charged by a court with the commission of a criminal offense as incident to obtaining or attempting to obtain a public or private contract or sub-contract, or in the performance of such contract or sub-contract
- 4) A vendor is charged by a court with the following: embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as a City contractor. If charges are dismissed or the vendor is found not guilty, the suspension shall be lifted automatically upon written notification and proof of final court disposition provided by the vendor to the City of Torrington.
- 5) A vendor becomes insolvent, has proceedings in bankruptcy instituted against it or, compounds its debts or assigns over its estate or effects for payment thereof, or has a receiver or trustee appointed over its property.
- 6) A vendor's commission of any act or omission to perform act is grounds for debarment.
- 7) A vendor violates the ethical standards set forth in local, state, or federal law.
- 8) Any other cause the Purchasing Agent determines to be so serious and compelling as to materially and adversely affect responsibility of a vendor as a City contractor, including but not limited to suspension by another government entity.

**Debarment:** A vendor may be permanently debarred for the following:

- 1) Default or failure to fully comply with the conditions, specifications, drawings, or terms of a bid, proposal, or contract with the City of Torrington twice in any three-year period.
- 2) Conviction of or judgment obtained in a court for commission of those offenses in connection with the vendor's commercial enterprise stated sections 3) or 4) of suspension section listed above. If the conviction is reversed through the appellate process, the debarment shall be removed upon written notification and proof of final Court disposition from the vendor to the City of Torrington.

**TRADE NAME REFERENCES:** Any and all references to trade names, types, styles, model numbers, stock numbers or catalogs are intended to be descriptive only and not restrictive. The intention is to indicate to bidders the type and quality of the articles and or materials that will be satisfactory. When reviewing the information, it is the responsibility of the prospective bidder to inform the City of Torrington of any discrepancy that is found (i.e. number listed does not fit item description) Bids received on other makes or models with reference to other catalogs will be considered. The bidder is to clearly state in his bid exactly what he intends to furnish and to furnish with his bid a cut or illustration or other descriptive matter that will clearly indicate and give specification as to the product he/she proposes to furnish. Where a bid is offered on an item other than the trade standard used in the specification the item should be identified on the bid form by entering the MAKE, TRADE NAME AND MODEL NUMBER. It is understood that any substitutes and/or alternates that might be offered are guaranteed by the bidder to be of equal or better quality than is referenced in the bid. The item(s) must be equivalent as to function, basic design, type and quality of material, method of construction and any required dimensions. It shall be further understood that during original as well as subsequent shipments spot checks will be performed to insure that the items received are in fact the items offered in the bid. When received, should items/materials prove to be different from what was bid in any way, the bidder agrees to the return of the items and agrees to supply correct items (per bid specifications) at the bidders expense. In the event this return action is required, it is understood the bidder may be subject to removal from the city's approved bidder's list. Bidders are cautioned that surplus, seconds, factory rejects, floor samples, close outs or distressed items are not acceptable and shipments of substitutions, defective or shop-worn equipment will be returned for a full refund at the vendor's expense.

**QUANTITY:** The quantities and/or materials listed in the specifications/bid sheets may be increased or decreased by the City of Torrington or its designated representative based on actual need at the time the purchase orders are placed.

**QUALITY:** The City of Torrington reserves the right to reject any proposal in whole or in part offering equipment and/or materials and/or services that in its or its agents opinion does not meet the quality standards desired. Such decision is final and not subject to further recourse by the bidder.

**SAMPLES:** forwarded by the bidder will be returned to the bidder at his request and expense. Requests for return of samples must be submitted in writing at the time the sample is given to the City of Torrington or its representative. Samples not returned to the bidder will be disposed of at the discretion of the City of Torrington or its designated representative. Large pieces of equipment submitted for evaluation and inspection are to be picked up by the bidder within 30 days of the bid opening date. Items not picked up within 30 days will be disposed of by the City of Torrington or its designated agent.

**AWARD:** It is the intent to award this bid in its entirety to one bidder, however, the City reserves the right to award the bid line item by line item if it is deemed in its best interest to do so. In addition, bidders are advised that should budgetary constraints dictate, part, and/or all the items in this bid may be rejected. This decision shall be considered final and not subject to recourse by the bidder.

In determining the lowest or highest responsible bidder, the City reserves the right to consider, in addition to price, the compatibility, quality, cost

of maintenance and availability of parts, experience and/or past performance of the bidder, sufficiency of the financial resources of the bidder as relates to the offerings as well as the ability of the bidder to provide future maintenance and service.

Documents previously submitted to the city of Torrington will not be considered as satisfying submission requirements for this bid.

No bidder can claim any contract rights by virtue of bidding alone. Awarding of the contract means actual written notice by letter and a properly executed purchase order to the bidder or bidders to whom the bid has been awarded.

**BONDS:**

**Performance Bond:** The Contractor, when awarded the Bid, must submit within 10 days of the bid award, and before beginning the work or signing a contract, a Performance Bond amounting to one hundred percent (100%) of the total amount of the bid. Said performance bond must be in favor of the City of Torrington and executed by a surety company authorized to do business in the State of Connecticut. The City of Torrington reserves the right to retain the Bid Bond or Certified Check on bids below \$25,000.00 as a Performance Bond. On bids of \$25,000.00 or more the Performance Bond may be furnished in the following manner: Performance Bond, Surety Bond, Certified Check or Bank Check.

**Maintenance Bond:** The contractor, upon signing a contract and before beginning the work, must submit to the Purchasing Agent a Maintenance Bond to guarantee that if defects in either labor or materials becomes evident within one year after completion and acceptance of work will be fixed at no cost to the City of Torrington. The maintenance bond may be included as a portion of the Performance bond or as a separate bond. If it is issued as a separate bond said maintenance bond must be in favor of the City of Torrington and issued by a surety company licensed and authorized to do business in the State of Connecticut.

**Labor and Material Bonds:** Per Section 49-41 of the Conn. General Statutes, on Public Works projects where the estimate is in excess of \$25,000.00, a labor (payment) and material bond must be furnished to the City. Said bonds must be filed with the Purchasing Agent prior to the commencement of work.

**Consent for Release of Final Payment:** AIA Document G707 & G706, or equivalent, must be signed and returned by the Surety Company before final payment will be released to the contractor.

**INSURANCE:**

**Certificate of Insurance:** All insurers must have an AM Best rating of A-V11 or better and admitted to do business in the State of Connecticut. All insurance policies must include a Waiver of Subrogation whereby the insured waives its right to subrogate against the City, its subsidiaries, employees, volunteers, directors and officers. Proof of proper insurance coverage, Workers Compensation Insurance, Liability and Property damage, and Vehicle Insurance shall be filed with the City of Torrington Purchasing Agent within 10 days after the award of the bid. The Certificate of Insurance must name the City of Torrington, 140 Main St., Torrington, CT, its subsidiaries, employees, volunteers, directors & officers as the additional insured and filed with the Purchasing Agent prior to commencement of work. Renewal Certificates of Insurance must be mailed to the Purchasing Agent 10 days prior to the expiration of the required coverage.

**Workman's Compensation Insurance:** The Contractor shall take out and maintain during the life of the contract adequate Workman's compensation Insurance for all the employees employed on said work. In case any class of employees or subcontractors is engaged in hazardous work under the contract at the site of the work is not protected under the Workman's Compensation statute, the contractor shall provide Workman's Compensation Insurance for the protection of employees not otherwise protected.

**Liability Insurance:** The Contractor shall take out and maintain for the life of the contract, adequate public liability insurance insuring against liability to persons not employed by him in an amount of not less than \$1,000,000.00 for injuries, wrongful death to any one person and subject to the limit for each person in an amount of not less than \$2,000,000.00 on account of one accident and property damage insurance in an amount of not less than \$1,000,000.00.

**Vehicle Insurance:** The Contractor shall take out and maintain for the life of the contract, adequate automotive/truck or other vehicle insurance with minimum coverages of \$1,000,000.00 each for both liability and under insured and uninsured motorist as well as any other coverages required by the State of Connecticut or requested by an official of the City of Torrington as relates to the contract.

**Additional Security:** The City of Torrington reserves the right to require successful bidders to enter into and such security arrangements as are deemed necessary to protect the City of Torrington, its property and goods.

**PERMITS:** The successful bidder agrees to obtain all work/building permits as might be required. The cost of obtaining such permits is the responsibility of the bidder. The City of Torrington reserves the right to waive local permit fees. In addition, it shall be understood that where property lines are to be considered, bidders are to verify said lines and measurements with proper City Officials prior to commencement of work. It is to be understood that any/all specifications and/or plans or drawings contained in or developed as a result of the bid process are and shall be presented subject to the approval of the City of Torrington planning, zoning and building officials and that awards made prior to said approval are subject to cancellation.

**PREVAILING WAGE:** When the State of Connecticut Prevailing Wage Rate is applicable to the bid, the successful bidder must submit a Certified Payroll Record prior to any request and/or invoice for payment.

**SAFETY:**

**Machine and/or Equipment Hazard Assessment and Safety Training:** Upon delivery of machines and/or equipment, suppliers are required to provide to the end-user employees, at no additional charge, a training session to emphasize hazard awareness and assessment and the safe use of such machinery/equipment.

**Occupational Safety and Health Act of 1970:** Seller shall warrant that the machinery, equipment or other materials covered hereby shall upon

delivery to the City of Torrington, be in compliance with the standards required by said Act and any updates as pertain to or reference said Act as well as the standards required by comparable State and local laws, if any, for such machinery, equipment or other materials in effect at the time of delivery.

**Machines and/or Equipment Lockout/Tagout:** In an effort to comply with the OSHA final rule on the control of hazardous energy sources, vendors must warrant that any and all machines and/or equipment as is covered under this bid will be supplied and/or installed equipped with lockout/tagout devices as prescribed by OSHA.

**Toxic Substance Control Act (PL94-469):** Seller warrants that each and every chemical substance constituting or contained in the products sold or otherwise transferred to the City of Torrington under this bid and subsequent purchase orders is not on the list of prohibited chemical substances compiled and published by the Administrator of the Environmental Protection Agency pursuant to Act PL94-469 and are otherwise in compliance with said Act.

**Hazardous Materials:** Any materials required by this bid and subsequent purchase orders that are hazardous under federal, state, or local statute, ordinance, regulation, or agency order will be packaged, labeled, marked and shipped by the seller to comply with all federal, state and local regulations then in effect including but limited to the provisions of the Hazardous Materials Transportation Act and Regulations promulgated thereunder and will further comply with any special requirements and any policies and procedures of the City of Torrington relating to the purchase of hazardous materials as might be noted on subsequent purchase orders or otherwise communicated to seller in writing.

**Material Safety Data Sheets:** Shall be provided by the Seller upon delivery to the City of Torrington of any goods having constituents listed in the following references - OSHA 1910, ACHIG Current Threshold Values, DOT HazMat Table 49, IARC Carcinogen List, National Toxicology Program Carcinogen List, and/or Radioactive Materials. These Material Safety Data Sheets must be consistent with and include information required by the OSHA Hazard Communication Standard published as 29 CFR 1910.1200, as the same may be amended or supplemented from time to time.

**Asbestos:** Bidders are advised that asbestos-containing material may be located in the boiler rooms, pipe tunnels, storage areas and various portions of City buildings. Before proceeding on any contractual work on City buildings or their interiors, it is mandatory that bidders familiarize themselves with the asbestos-containing material and that said material be considered as a health hazard and all precautionary measures according to the Ahera Rules & Regulations be observed. It is the bidder's responsibility to notify all employees and/or subcontractors of this notification.

**SUBCONTRACTORS:** The successful bidder shall not employ any subcontractor to fulfill any of the duties herein specified without express, prior written approval of the City of Torrington or its designated agent.

**EEO:** The successful bidder shall provide any/all additionally required, affirmative action statements, fair employment plans and non-discrimination programs and statement as might be required by the City of Torrington. In connection with the execution of this bid, subsequent purchase orders and/or contracts, the seller shall not discriminate against any employee or applicant for employment because of age, race, religion, color, sex or national origin. Bidders must comply with all rules & regulations of the Department of Labor with regard to Equal Employment Opportunities as pertains to municipalities.

**TERMINATION OF CONTRACT:** Any contract entered into by the City and the successful bidder shall provide that the City may terminate the contract upon thirty (30) day notice to the bidder.

**The City of Torrington reserves the right to award or reject any or all bids, or any portion thereof, to waive technicalities, and to award the bid and/or contracts to one or more bidders submitting essentially identical proposals and, that in the city's judgment, will best serve the public interest.**

**SAMPLE FORM**

**Bid #** \_\_\_\_\_

**NON-COLLUSION AFFIDAVIT**

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, being first duly sworn, deposes and says that:

1. I am \_\_\_\_\_ of \_\_\_\_\_,  
the bidder that has submitted the attached request for proposal for \_\_\_\_\_;
2. I am fully informed respecting the preparation and contents of the attached RFP and of all pertinent circumstances respecting such bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties of interest, including this affiant, has in any way colluded, conspired, connived or agreed directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the work for which the attached Bid has been submitted nor has it in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the price of any Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Torrington or any person interested in the proposed Bid; and
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of it agents, representatives, owners, employees, or parties in interest, including this affiant.

Signed \_\_\_\_\_

Title \_\_\_\_\_

Subscribed and sworn to before this

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_

\_\_\_\_\_

Notary Public

My commission expires \_\_\_\_\_

**NOTE:** Documents must be signed before and sealed by a Notary Public. Only documents bearing a notary seal will be accepted.



CITY OF TORRINGTON  
NOTICE FOR REQUEST FOR PROPOSALS  
FORENSIC AUDIT SERVICES  
**RFP # FAS-011-082815**

**I. INTRODUCTION**

**A.** The City of Torrington is requesting proposals from qualified CPA firms to conduct a Forensic Audit of the Torrington Board of Education accounts detailed in the scope of work within this document.

There is no express or implied obligation for the City of Torrington to reimburse responding firms for any expenses incurred in preparing or submitting proposals in response to this request.

**B.** To be considered, a master copy (so marked) and four (4) copies of a proposal must be received by Friday, August 28, 11:00 AM. In the case where City Hall is closed for weather related or some other emergency related circumstance, then submittals shall be due the next day when City Hall reopens for business, no later than 11:00 a.m. on that day. Proposal information documents may be obtained or examined at the Office of the Purchasing Agent, 140 Main Street, Room 206, Torrington, CT 06790, between the hours of Monday – Wednesday 8:30 a.m. to 4:00 p.m., Thursday 8:30 a.m. to 6:30 p.m. & Friday 8:30 a.m. to 12:30 p.m. **The RFP opening is NOT a public opening.**

**C.** The City reserves the right to reject any proposal, in whole or in part, and to waive technical defects, qualifications, irregularities and omissions, if, in its sole judgment, the best interests of the City will be served by doing so. Failure to provide all information requested may result in disqualification of the proposal. The submittal of a proposal will be construed to mean that the respondent is fully informed as to the extent and character of the City's requirements, and the respondent represents that it is willing and able to furnish the services requested in a satisfactory manner in complete compliance with the City's requirements. Proposals must be firm and may not be withdrawn for ninety (90) days. The ninety day period may be extended upon written mutual agreement.

**D.** In the event that the selected respondent(s) fails to execute a contract with the City within fifteen (15) days after notification of award by the City, the City may cancel the award without penalty and reconsider other proposals or solicit new proposals.

**E.** The successful respondent(s) shall not be allowed to assign the contract or delegate any responsibilities or duties to any third party without prior express written consent of the City.

**F.** Proposals submitted will be evaluated by a sub-committee appointed by the Mayor of the City of Torrington, Connecticut.

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

**H.** The City of Torrington reserves the right to retain all proposals submitted and to use any elements of a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, without limitation, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Torrington and the firm selected.

**I.** An affirmative statement should be included that the firm and its partners are properly licensed to practice in Connecticut and all supervisory staff are licensed or qualified to be licensed to practice in Connecticut.

**J.** If it should be necessary for the City of Torrington to request the auditor to render any additional services to either supplement the services requested on 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 the City of Torrington and the firm. Any such additional work agreed to between the City of Torrington 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.

## **II. NATURE OF SERVICES REQUIRED**

### **A. General**

The purpose of this Request for Proposal (RFP) is to solicit proposals to perform a forensic audit of the Torrington Board of Education (BOE) budget line items related to IT services rendered by or coordinated through consultation with Protected Harbor, Inc. and/or NetMagic Systems or any of its affiliates covering the time period of April 1, 2013 through June 30, 2015.

This RFP will encompass the preparation of an audit report detailing the findings of the forensic audit of the financial transactions of the BOE and provide a determination of compliance with all local charter and statutory provisions regarding procurement and contract administration.

During the course of the review, all communications are subject to privilege and confidentiality and any and all reports are to be directed to the office of the Mayor. A final written report will be required to be issued to the Mayor, Board of Councilmen and Board of Finance. Presence at a joint meeting of the Board of Councilmen and the Board of Finance regarding the results for the firm's efforts will most likely be required.

### **B. Scope of Services**

- 1) Based upon the issues involved in this matter, the City believes the review will require the assistance of a qualified accountant to analyze:
  - a) Any and all Bids, Requests for Proposals and Quotes relative to IT Services and bid proposals submitted in response thereto.
  - b) Any and all agreements, plans and/or contracts and Memorandums of Agreement between Protected Harbor/NetMagic Systems or any of its affiliates and the Torrington Board of Education.
  - c) All invoices, purchase orders and payments made to Protected Harbor, Inc./NetMagic Systems or any of its affiliates.
  - d) Any and all financing or payments made to third party vendors procured by or coordinated through Protected Harbor, Inc./NetMagic Systems or any of its affiliates from General Funds and/or grant funds.
  
- 2) The investigation and research shall answer questions related to:
  - a) Whether the expenses incurred and paid by Torrington Board of Education were in compliance with Government Accounting Standards (GASB).
  - b) Whether the Torrington Board of Education was in compliance with all policies, procedures, city charter provisions and statutory requirements, including but not limited to Board approvals, Financial Reporting, Conflict of Interest and Procurement and bidding procedures.
  - c) Whether Protected Harbor/NetMagic Systems or any of its affiliates complied with all terms and deliverables itemized in any and all plans, contracts and/or Bid Proposal.
  - d) Whether all invoices properly document the services rendered including a breakdown for hourly services rendered outside the fixed price as provided in the contract.
  - e) Whether the Board of Education has implemented best practices in external and internal controls over accounts payable.



- f) Whether any and all IT equipment removed from Board of Education premises was inventoried prior to its removal and any trade-in or sale proceeds properly documented and credited to the Board of Education.
- g) Whether on-site technicians are properly reported as consultants vs. employees and whether background checks are being conducted in accordance with state statutes and contractual terms.
- h) Whether all 1099's properly reflect consulting services and payment for supplies, materials and equipment.
- i) Whether expenditures and/or reimbursements paid to Protected Harbor, Inc./NetMagic Systems or any of its affiliates for supplies, materials and equipment invoiced outside of the flat-rate contracted price, were procured through the competitive bid process as dictated by city charter and state statute.
- j) Whether expenditures for supplies, materials and equipment paid to any and all vendors for IT services arranged through the efforts and oversight of Protected Harbor, Inc./NetMagic Systems or any of its affiliates was procured through the competitive bid process as dictated by city charter and state statute.
- k) Whether Protected Harbor received any compensation or commission from any vendor providing services, supplies, materials and equipment procured through the efforts of Protected Harbor, Inc./NetMagic Systems or any of its affiliates.
- l) Whether Protected Harbor, Inc./NetMagic Systems or any of its principals, employees or representatives executed any documents, contracts or agreements representing the company or its principals, employees or representatives as authorized personnel of the Board of Education and committing the Board of Education to contractual obligations.

**III. DESCRIPTION OF TORRINGTON BOARD OF EDUCATION**

**A. Name and Telephone number of Contact:**

For purposes of this audit, the principal contact with the City of Torrington will be Alice Proulx, Comptroller, or a designated representative, who will coordinate the assistance to be provided by the City of Torrington to the auditor.

**B. Background Information**

- Torrington Board of Education consists of seven schools: Five (5) elementary schools, One (1) Middle School and One (1) High School serving a total school enrollment of 4,250 students.
- As of August 15, 2015, the Interim Superintendent of Schools is Lynda Reitman.
- The Torrington Board of Education budget is approved by the Board of Education and submitted to the Board of Finance on or before April 15<sup>th</sup>.
- The Torrington Board of Education Business Office is headed by Hugh Potter, Director of Business Services and consists of five (5) employees.
- Torrington Board of Education and the City of Torrington share New World Systems software for financial management and HR Administration.

**IV. TIME REQUIREMENTS**

**A. Proposed Pre-Engagement Calendar**

The following is a list of key dates up to and including the date proposals are due for submission:

Request for proposals:	August 13, 2015
Due date for proposals	August 28, 2015
Target date for appointment	September 10, 2015
Target date for contract	September 15, 2015

**B. Date Audit May Commence**

The City of Torrington will have all records ready for audit immediately after engagement.

**C. Date Final Report is Due**

The auditor shall provide a draft of the auditor's report to the Mayor by October 15, 2015.

The Mayor will complete her review of the draft report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Mayor within ten (10) working days. It is anticipated that this process will be completed and the final report delivered by November 1, 2015.

The final report should be delivered to the Mayor, 140 Main Street, Torrington, CT 06790

**V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR**

**A. Finance Department**

The Finance Department and/or Board of Education Business Office staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. Requests for documents unavailable to the Finance Department will be forwarded to the Board of Education Business Director with an expectation of complete cooperation and compliance with FOIA requirements.

**VI. PROPOSAL REQUIREMENTS**

**A. General Requirements**

**Inquiries concerning the Request for Proposals and the subject of the request for proposals must be made in writing to: Pennie Zucco, Purchasing Agent @ [pennie\\_zucco@torringtonct.org](mailto:pennie_zucco@torringtonct.org). Deadline to submitted questions is August 20, 2015 by 12:00 noon. Questions will be answered through an addendum which will be posted on the city and state websites. It is the responsibility of potential bidders to check these websites for addendum(s)**

**B. Submission of Proposals**

- a. The following material is required to be received by 11:00 A.M. on August 28, 2015.
- b. A master copy (so marked) of the proposal and four (4) copies to include the following:
  - i. Title Page showing the request or proposals subject, the firm's name, addresses and telephone number of the contact person.
  - ii. Transmittal letter 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 it to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for ninety (90) days.
  - iii. Detailed Proposal.
  - iv. Executed copies of Proposer Guarantees, Proposer Warranties and Proposer Conflict of Interest attached to this request for proposal (Appendix A, B, C and D)
  - v. Copy of Proposer's errors and omissions insurance policy providing acceptable per occurrence and aggregate amount of insurance and satisfactory deductible amounts from an insurer satisfactory to City and with coverage for the errors, negligent or willful acts or omissions of any officers, employees or agents thereof.
- c. The proposer shall submit an original and four (4) copies of a dollar cost bid in a separate sealed envelope marked as follows:

**CITY OF TORRINGTON  
RFP #FAS-011-082815  
FORENSIC AUDIT SERVICES  
AUGUST 28, 2015  
11:00 A.M.**

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

**Pennie Zucco  
Purchasing Agent  
City of Torrington  
140 Main Street, Room 206  
Torrington, CT 06790**

**The City of Torrington reserves the right without prejudice to reject any or all proposals, or any portion thereof, to waive technicalities, and to award the bid and/or contracts to one or more bidders submitting essentially identical proposals and, that in the city's judgment, will best serve the public interest.**

**APPENDIX A**

**PROPOSER GUARANTEES**

**RFP #FAS-011-082815  
FORENSIC AUDIT SERVICES**

The proposer certifies it can and will provide and make available as a minimum all services set forth in Section B, Scope of Services

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

Names (typed): \_\_\_\_\_

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

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

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

**APPENDIX B**

**PROPOSER WARRANTIES**

**RFP #FAS-011-082815  
FORENSIC AUDIT SERVICES**

- A. Proposer warrants that it is aware of, willing and able to comply with State of Connecticut laws, and will if awarded a contract hereunder, comply with all applicable laws, rules and regulations.
- B. Proposer warrants that it has or is willing and able to obtain an errors and omissions insurance policy satisfactory to the City of Torrington, providing a level of coverage satisfactory to the City.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Torrington.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

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

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

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

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

Address: \_\_\_\_\_

Telephone/Fax: \_\_\_\_\_

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

**APPENDIX C**

**PROPOSER CONFLICT OF INTEREST**  
**RFP #FAS-011-082815, FORENSIC AUDIT SERVICES**

Failure of Proposer to submit this form as part of its proposal document will designate Proposer as Non-Responsive to this RFP.

1. Is any employee of this firm (or any predecessor or affiliate) a former employee of the City of Torrington or a family member of an employee or former employee of the City of Torrington?

YES \_\_\_\_\_ NO \_\_\_\_\_

2. Has this firm (or any predecessor or affiliate) ever engaged in any business or transaction with the City of Torrington or any department thereof?

YES \_\_\_\_\_ NO \_\_\_\_\_

3. Is there any interest this firm or any employee of this firm has which is incompatible with the proper discharge of the proposed duties in the public interest or that would tend to impair your independent judgment or action in the performance of the proposed duties?

YES \_\_\_\_\_ NO \_\_\_\_\_

4. Does the firm have any past, present or currently planned interests that are an actual or potential organizational conflict of interest with respect to performing the work for the City of Torrington under the present RFP?

YES \_\_\_\_\_ NO \_\_\_\_\_

If the answer to any of the above question is "no", I have so stated. If the answer to any of the above questions is "yes" I have (a) furnished all relevant facts and (b) identified any actions that must be taken to avoid, neutralize, or mitigate such conflict of interest (i.e.) communications barriers, restraint or restriction upon future contracting activities or other precaution)

My signature certifies that to the best of my knowledge, information and belief, and after a thorough review of the firm's books and records, and after reasonable inquiry with knowledgeable persons within the firm, this firm has no business or personal relationships with any of the companies or persons that could be considered a conflict of interest or potential conflict of interest to the City of Torrington, and that there are no principals, officers, agents, employees or representatives of this firm that have any business or personal relationships with any other companies or persons that could be considered a conflict of interest or a potential conflict of interest as pertaining to any and all work or services to be performed as a result of the Request for Proposal and any resulting contract with the City of Torrington, except as disclosed on the present form.

I hereby certify that I am authorized as a Representative for the Firm:

Complete Legal Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_

Fed ID No.: \_\_\_\_\_

Signature: \_\_\_\_\_

Name (type/print): \_\_\_\_\_

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

Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ Fax No.: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

e-mail address: \_\_\_\_\_

Web Site (if applicable) \_\_\_\_\_

Date \_\_\_\_\_

**APPENDIX D**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**RFP #FAS-011-082815  
FORENSIC AUDIT SERVICES**

**TO BE SUBMITTED ON YOUR LETTERHEAD IN A SEPARATE ENVELOPE**

Rates per hour for forensic and other services to be performed outside the specified Scope of Work:

Partner: \$ \_\_\_\_\_ per hour

Manager: \$ \_\_\_\_\_ per hour

Superv. Staff: \$ \_\_\_\_\_ per hour

Staff: \$ \_\_\_\_\_ per hour

Other: \$ \_\_\_\_\_ per hour

Signature: \_\_\_\_\_

Name (type/print): \_\_\_\_\_

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

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

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