



REQUEST FOR PROPOSAL

FOR

PROFESSIONAL AUDITING SERVICES

**For the Fiscal Year Ending
June 30, 2017**

**RFP Released
May 8, 2016**

**301 E. Poinsett Street
Greer, South Carolina 29651**

GENERAL TERMS AND CONDITIONS

SECTION 1 – GENERAL INFORMATION

A. PURPOSE

The purpose of this proposal request is to obtain from qualified interested offerors sealed proposals to provide the City of Greer, “City”, with a sealed proposal for Professional Auditing Services for the fiscal year ending June 30, 2017. The scope of services is as set forth in specifications, Attachment II, which is titled “Detailed Requirements of Proposal for Professional Auditing Services.”

B. DISSEMINATION OF INFORMATION DURING PROPOSAL PROCESS

Offerors are advised that oral explanations or instructions given by City personnel during the proposal process, or at any time before the award of the contract will not be binding on the City. The only information given an offeror concerning this request for proposal is that information which is furnished to all offerors who have formally notified the purchasing division of their interest in responding to this request for proposal. Written addenda will be issued when additional information is deemed necessary, and when lack of such information may prove prejudicial to uninformed offerors. All such addenda must be signed by offerors and returned with their proposals on or before the proposal closing date and time.

C. SCHEDULE FOR COMPETITIVE PROCUREMENT PROCESS

The procurement schedule shown below will govern the procurement process for the contract to provide professional auditing services as described in this request for proposal and the attached specifications.

1. Issue Date: Sunday, May 8, 2016
2. Two (2) sealed originals of the proposal must be received by the Director of Finance and I.T., at City Hall, 301 E. Poinsett Street, Greer, SC 29651, no later than 2:00 P.M., Friday, May 27, 2016.

D. OFFERORS

Offerors must have a minimum of two (2) years experience in providing similar services to communities with comparable projects. As noted above, two (2) copies of the firm's proposal must be submitted. All Responses will be retained as property of the city.

The proposal must contain a manual signature of an authorized representative of the responding firm. Responding firms will not be allowed to make any changes or corrections after the proposals are submitted to the City of Greer.

E. PROOF OF INSURANCE

All offerors must supply with the Bid Package a certificate stating the coverage limits carried for General Liability Insurance and Worker's Compensation Insurance.

F. BID BOND [Not Required for this Proposal]

For proposed contracts greater than \$25,000.00, the offeror must supply a Bid Bond, or other security, in the amount of 10% of the proposed contract price.

G. PERFORMANCE SECURITY [Not Required for this Proposal]

For proposed contracts greater than \$25,000.00, the offeror must supply a letter certifying the offeror has the ability to obtain a Performance Bond in the amount of 125% of the proposed contract price. Upon award, the offeror awarded the contract must supply the aforementioned Performance Bond in the amount of 125% of the proposed contract price prior to commencement of the project.

H. COMPLIANCE WITH OSHA STANDARDS

The offeror awarded the contract must comply with all applicable OSHA Standards

I. LICENSES AND PERMITS REQUIRED

The offeror awarded the contract must obtain all applicable licenses and permits as required, including but not limited to, the City of Greer Business License and Building Permits.

SECTION II - ADMINISTRATIVE REQUIREMENTS

A. TERM OF PROPOSAL

Proposals shall remain binding ninety (90) days after the date of closing.

B. AWARD

The contract will be awarded to the most responsive and responsible offeror. The City reserves the right to waive any defect, omission, technicality, or informality in any proposal which does not materially affect the terms of the proposal in response to the Request for Proposal, the attached specifications (set forth in Attachment II), and to award the contract in the best interest of the City of Greer.

The City reserves the right to reject any and all proposals and to accept portions of proposals. All challenges to specifications will be prohibited if not submitted in writing five (5) days prior to bid opening. All challenges to the proposals, to include but not limited to, the proposal process, proposal opening, and award of proposal, will be prohibited if not submitted in writing five (5) days after the proposal opening. In deciding which offeror is the most responsive and responsible, the City will consider such factors, while not all-inclusive, as set forth below:

1. The responsiveness of the offeror's proposal in describing the services it will provide to the City in response to the requirements of this Request for Proposal and Specifications and the offeror's ability to complete the contract.
2. The offeror's experience in providing the services requested pursuant to the Request for Proposal and Specifications.
3. The experience of the offeror's personnel in providing services similar to those requested by this Request for Proposal and Specifications.
4. Analysis of work previously performed by the offeror on behalf of clients who have required similar services.
5. The general reputation of the offeror.
6. Whether the offeror's proposed fees are fair and reasonable.
7. Alternate equipment or service than those specified in Attachment II, Specifications, may be proposed by the offeror. The alternate equipment or service must be equivalent or superior in quality to the item(s) specified in Attachment II. All alternates must be clearly indicated and marked as such. Each alternate will be considered, in whole and in part on its merits, as if related to the entire proposal. The City reserves the right to accept or reject any alternate proposed equipment or service, in whole or in part, and to award the proposal in the best interest of the City.

C. NONDISCRIMINATION

Each offeror must submit a completed and signed Blanket Agreement Form (Attachment I) which includes an “Equal Opportunity Agreement” form.

D. DISCLOSURE THAT CITY OFFICIALS ARE NOT TO BENEFIT PERSONALLY FROM THE AWARD OF A CONTRACT

In compliance with the City’s financial disclosure, ethical conduct policy and ordinances, a prerequisite to any payment under the terms of a contract is that the offeror will furnish explicit statements, under oath, affirming that the City Administrator, other officers, agents and employees of the City, members of the Greer City Council, and members or employees of the commissions, boards and corporations controlled or appointed by the City Council have not received and have not been promised, directly or indirectly, any financial benefit or remuneration, by way of fee, commission, finder’s fee, or in any way or other manner, arising directly or indirectly from this contract. Upon request by the City Administrator, or other authorized agent, the offeror will provide answers, under oath, to any interrogatories concerning any possible conflict of interest or monies received directly or indirectly from the award of the contract.

E. WARRANTY AGAINST CONTINGENT FEES

The offeror warrants that no person or selling agency has been employed or retained on its behalf to solicit or secure this contract for a commission, percentage, brokerage, or contingent fee. If an offeror violates this warranty, the City has the right to terminate or to suspend any contract awarded to the offeror without liability to the City. Alternatively, the City may, in its discretion, deduct from the contract price or consideration, the full amount of any such commission, percentage, brokerage, or contingent fee paid by the offeror.

F. NON-APPROPRIATION OF FUNDS

Any contract awarded pursuant to this Request for Proposal will be conditioned upon an annual appropriation made by the Greer City Council of funds sufficient to pay the compensation due the successful offeror under the contract. The contract will provide that, if such an appropriation is not made in any fiscal year and the City lacks funds from other sources to pay the compensation due under the contract, the City will be entitled, at the beginning of or during such fiscal year to terminate the contract. In that event, the City will not be obligated to make any payments under the contract beyond the amount properly appropriated for contract payments in the immediately prior fiscal year. The City will provide the contractor with written notice of contract termination due to the non-appropriation of funds at least thirty (30) calendar days before the effective date of the termination. However, the City’s failure to provide such notice will not extend the contract into a fiscal year in which funds for contract payments have not been appropriated.

G. ASSIGNMENT OF CONTRACT OR CONTRACT FUNDS

The successful offeror may not assign, transfer, convey or otherwise dispose of any or all of its rights, title or interest in the contract, without the prior written consent of the City Administrator or his authorized designee.

H. CONTRACT ADMINISTRATION

Upon award of the contract, the City Administrator, or his designee, will administer and have the authority to enforce the terms and conditions of the contract.

I. DESIGNATION AND OBLIGATION

The contract awarded pursuant to this Request for Proposal will designate a firm to provide the items or services described in the Request for Proposal. The contract will be an agreement by the successful offeror to provide the services proposed to and accepted by the City. Therefore, the award will not obligate the City until such time as the contract is signed by both parties.

J. CONTRACT ALTERATIONS

No alterations or variables in the terms of the contract shall be valid or binding upon the City, unless made in writing and signed by the City Administrator or his authorized designee.

K. DEFAULT

Upon an offeror's non-performance or violation of the contract terms, the contract may be canceled or annulled by the City Administrator or his authorized designee in whole or in part by written notice of default to the offeror. Upon default, an award may be made to another offeror. In any event, the defaulting offeror (or its surety) may be liable to the City of Greer for costs to the City of more than the defaulted contract price.

L. TRADE SECRETS AND PROPRIETARY INFORMATION

Trade secrets and proprietary information submitted by an offeror will not be subject to public disclosure under the Freedom of Information Act. However, the offeror must invoke the protection of this section before or upon submission of the proprietary data, trade secrets or other protected materials, and must specifically identify the data or other materials which are to be protected and state the reasons why protection from disclosure is necessary.

M. CONTRACT PAYMENT

Monthly payments to the successful offeror for work performed under the contract will be made in accordance with the approved contract following receipt of an itemized invoice for the services rendered.

N. RECEIPT OF PROPOSALS AND DISCUSSION WITH OFFERORS

No proposal will be knowingly processed in a manner that permits disclosure of the identity of the offeror. The City when conducting any discussions with offerors with respect to their proposals will not disclose the identity of competing offerors or any information derived from proposals submitted by competing offerors. After the award of the contract, all proposals will be open for public inspection.

Attachment I

**CITY OF GREER, SOUTH CAROLINA
FINANCE DEPARTMENT**

BLANKET AGREEMENT FORM

Each contractor desiring to transact business with the City of Greer is required to provide the information requested below and to complete the agreements contained herein. A failure to complete this form and/or to sign the agreements that follow will be cause to declare the bid non-responsive. The agreement contains:

1. EQUAL OPPORTUNITY AGREEMENT STATEMENT
2. CERTIFIED STATEMENT OF NON-COLLUSION
3. SOUTH CAROLINA ILLEGAL IMMIGRATION REFORM ACT
4. MUST SUPPLY CERTIFICATE OF LIABILITY AND WORKERS COMPENSATION INSURANCE

Please provide the information listed below and sign each of the forms that follow:

NAME OF COMPANY: _____

ADDRESS: _____

SIGNATURE: _____

PRINTED NAME: _____

TITLE: _____

DATE: _____

Each of the following agreements must be signed individually.

EQUAL EMPLOYMENT AGREEMENT

The Contractor hereby agrees:

1. Not to discriminate against any employee or applicant for employment on account of race, color, religion, sex, ancestry, national origin, marital status, age or handicap, except as is otherwise provided by law.
2. To include in all solicitations or advertisements for employees placed by or in behalf of the contractor the words "Equal Opportunity Employer" or an approved symbol for such.
3. To notify each labor organization representative of employees with which said contractor is bound by a collective bargaining agreement or other contract of the contractor's obligations pursuant to this equal employment opportunity clause.
4. To make reasonable accommodation to the known physical or mental limitations of an otherwise qualified handicapped applicant or employee unless the contractor can demonstrate that the accommodation would impose an undue hardship on the operation of the contractor's business. Factors to be considered include, but are not limited to, the following:
 - a. The overall size of the contractor's business with respect to the number of employees, the number and type of facilities, and size of budget.
 - b. The type of the contractor's operation, including the composition and structure of the contractor's work force.
 - c. The nature and cost of the accommodation needed.

Contractor may not deny any employment opportunity to a qualified handicapped employee or applicant if the basis for the denial is the need to make reasonable accommodation to the physical or mental limitations of the employee or applicant.

5. To include the provision in paragraphs 1) through 5) hereof in every subcontract so that such provisions will be binding upon each subcontractor.
6. In the event of the contractor's non-compliance with any provision, upon a finding of such non-compliance by the City and certification of such finding by the City Administrator, the City may terminate or suspend or not renew, in whole or in part, this contract.

SIGNATURE _____

BID/QUOTE # _____

NONCOLLUSION AFFIDAVIT OF PRIME BIDDER

STATE OF _____)

COUNTY OF _____)

_____, being first duly sworn,
deposes and says that,

(1) He is _____ of _____, the
(Position) (Company)

Bidder that has submitted the attached Bid:

- (2) He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid:
- (3) Such Bid is genuine and is not a collusive or sham Bid:
- (4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affidavit, 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 Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has 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 secure through any other bidder, or to fix any overhead, profit or cost element of the bid price or the bid price of any other bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Greer, SC or any person interested in the proposed contract: 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 its agents, representatives, owners, employees, or parties in interest, including this affidavit.

Signed _____

Title _____

Subscribed and sworn to before me
This _____ day of _____, 2016.

(title)

My commission expires _____

**SOUTH CAROLINA ILLEGAL IMMIRATION REFORM ACT
CONTRACTOR CERTIFICATION**

In accordance with the requirements of the South Carolina Illegal Immigration Reform Act,
_____ (“Contractor”) hereby certifies

(Print business name)

that it is currently in compliance with the requirements of Title 8, Chapter 14 of the S.C. Code Annotated and will remain in compliance with such requirements throughout the term of its contract with the City of Greer, South Carolina.

Contractor hereby acknowledges that in order to comply with requirements of S.C. Code Annotated Section 8-14-20(B), it will:

- (1) Register and participate in the federal work authorization program (E-Verify) to verify the employment authorization of all new employees; and require agreement from its subcontractors, and through the subcontractors, the sub-subcontractors, to register and participate in the federal verification and the employment authorization of all new employees.

OR

- (2) Employ only workers who:

- (a) possess a valid South Carolina driver’s license or identification card issued by the South Carolina Department of Motor Vehicles; or
- (b) are eligible to obtain a South Carolina driver’s license or identification card in that they meet the requirements set forth in S.C. Code Annotated Sections 56-1-40 through 56-1-90; or
- (c) possess a valid driver’s license or identification card from another state where the license requirements are at least as strict as those in South Carolina, as determined by the South Carolina Department of Motor Vehicles.

Contractor agrees to provide to the City of Greer any documentation required to establish the applicability of the South Carolina Illegal Immigration Reform Act to the contractor, subcontractor, or sub-subcontractor. Contractor further agrees that it will provide the City of Greer with any documentation required to establish that the contractor and any subcontractors or sub-subcontractors are in compliance with the requirements of Title 8, Chapter 14 of the S.C. Code Annotated.

Date: _____

By: _____
(Print Name)

Signature: _____

Title: _____



DETAILED REQUIREMENTS OF PROPOSAL

FOR

PROFESSIONAL AUDITING SERVICES

**For the Fiscal Year Ending
June 30, 2017**

City of Greer

REQUEST FOR PROPOSAL

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City of Greer

REQUEST FOR PROPOSAL

I. INTRODUCTION

A. General Information

The City of Greer is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2010, with the option of auditing its financial statements for each of the two (2) 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* (1994), the provisions of the Federal Single Audit Act of 1984 (as amended) and the United States Office of Management and Budget (OMB) circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations*, when applicable. Proposers are requested to indicate the fees associated with an A-133 audit separately on the attached bid form.

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

Prior years' audit reports are available for review on the City's website and accessible at <http://www.cityofgreer.org/departments/audit.php>. We do not expect much variation between the prior reports presented and future reports. Any inquiries concerning this request for proposal should be addressed to the City's Director of Finance and I.T., David Seifert.

To be considered, proposals must be received by the Finance Director, David Seifert, at 301 E. Poinsett Street, Greer, South Carolina by 2:00 p.m. on May 27, 2016. The City of Greer reserves the right to reject any or all proposals submitted.

The City Administrator, Finance Director and Accounting Manager of the City of Greer will evaluate the proposals submitted.

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

The City of Greer reserves the right to retain all proposals submitted and to use any ideas in 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, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Greer and the firm selected.

It is anticipated the selection of a firm will be completed and approved by City Council by July 12, 2016. Following the notification of the selected firm, it is expected a contract will be executed between both parties by July 20, 2016.

B. Term of Engagement

A three (3) year contract is contemplated, subject to an annual review, the satisfactory negotiation of terms (including a price acceptable to both the City of Greer and the selected firm), and the concurrence of the City of Greer and the annual availability of appropriations. Upon successful and satisfactory completion of the initial three (3) year term, the City may, at its discretion, extend the contract for a second term of three (3) years.

C. Subcontracting

Subcontracting of the primary functions of the audit will not be allowed. However, if it is determined necessary that any specialty work be subcontracted, it will only be allowed with prior written consent of the City of Greer.

II. NATURE OF SERVICES REQUIRED

A. General

The City of Greer is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2017, with the option to audit the City of Greer's financial statements for each of the two (2) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The City of Greer will be including its financial statements in a Comprehensive Annual Financial Report ("CAFR") in compliance with applicable GASB Statements. The auditor is to provide an audit report on the fair presentation of that set of financial statements sufficient to satisfy the requirements of the Government Finance Officers Association's Certificate of Achievement Program and in a form that complies with the AICPA's definition of the appropriate form of the independent auditor's report as defined in its current edition of Audits of

State and Local Government Units. The audit must also cover the City's Schedule of Awards, which will be included in the CAFR.

C. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the United States General Accounting Office's *Government Auditing Standards*, the provisions of the Federal Single Audit Act of 1984 (as amended) and the provisions of the United States Office of Management and Budget (OMB) Circular A-133, *Audits of States and Local Governments and Non-Profit Organizations* when applicable.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
3. A report on compliance and internal control over compliance applicable to each major federal financial assistance program and on internal control over compliance in accordance with OMB Circular A-133..

In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management.

The report on compliance shall include all material instances of non-compliance. All non-material instances of non-compliance shall be reported in a separate management letter.

Fraud and illegal acts. Auditors shall be required to make an immediate, written report of all fraud and illegal acts of which they become aware to the City Administrator and Finance Director.

Reporting to the City Administrator and Finance Director: Auditors shall assure themselves that the City Administrator and Finance Director are informed of each of the following:

1. The Auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

E. Special Considerations

1. The City of Greer will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the City to meet the requirements of that program.
2. The City currently scans and stores documents such as accounts payable checks and related documentation in a software program that allows these documents to be converted to a PDF format. The auditor will be required to accept this format for review, rather than original documents being provided, except where the auditor and Finance Director agree that original documents are necessary.

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 City of Greer of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- City of Greer
- United States Government
- United States General Accounting Office (GAO)
- Parties designated by the federal or state governments or by the City of Greer as part of an audit quality review process

- Auditors of entities of which the City of Greer is sub-recipient of grant funds

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Contact Persons

The auditor’s principal contact with the City of Greer will be David Seifert, CPA, CGMA, MBL, Director of Finance and I.T., (864) 848-2185, who will coordinate the assistance to be provided by the City of Greer to the auditor.

A list of key personnel with the location of their principal offices and phone numbers is attached (Appendix A).

B. Background Information

The City of Greer serves an area of approximately 27 square miles with an estimated population of 27,167. The City of Greer’s fiscal year begins July 1 and ends on June 30.

The City of Greer provides general governmental services of public safety, public works, parks and recreation, and other general governmental services.

The City of Greer has a total payroll of approximately \$12,600,000 covering approximately 228 full-time and part-time employees.

The City of Greer is organized into eight (8) departments. The accounting and financial reporting functions of the City of Greer are centralized in the Finance Department.

C. Fund Structure

The City of Greer uses the following fund types and account groups in its financial reporting:

<u>Fund Type</u>	<u>Number of Individual Funds</u>	<u>Number With Legally Adopted Annual Budgets</u>
General fund	1	1
Special revenue funds	16	8
Capital projects funds	1	1
Enterprise funds	0	0
Trust and Agency funds	15	0

D. Budgetary Basis of Accounting

The City of Greer prepares its budgets on a basis consistent with generally accepted accounting principles and does make regular amendments and adjustments to the budgets.

E. Federal and State Financial Assistance

During the fiscal year to be audited, the City of Greer does not expect to break the threshold requirement as set forth in OMB Circular A-133.

F. Pension Plans

The City of Greer participates in the following pension plans: State of South Carolina Police Retirement System and the State of South Carolina Retirement System, both of which are defined benefit cost-sharing multiple-employer public employee retirement systems, as well as the State of South Carolina 401(k) and 457 Deferred Compensation Plans. Actuarial services for these plans are provided by the State of South Carolina.

G. Component Units

The City of Greer is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board’s *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, two (2) component units are included in the City’s financial statements.

These two (2) component units, The Greer Trust and Greer Recreation Association, are to be audited as part of the audit of the City’s financial statements. All records for the organizations are maintained by City staff and are kept on City premises.

H. Magnitude of Administration Operations

The Finance and Information Technology divisions of the Administration Department are managed by David Seifert, Director of Finance and I.T. Excluding the Director, the Finance division consists of eight (8) employees and Information Technology division consists of three (3) employees. The principal functions performed and the numbers of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounting Manager	1
Accounts Payable / Purchasing	1
Customer Service / Business Licensing	5
Payroll / Accounting Specialist	1
Information Technology Manager	1
Information Technology support	2

I. Computer Systems

Each employee has a computer workstation that is connected to the wide area network with access to the necessary modules needed to accomplish assigned tasks. The primary software for all accounting functions is Smartfusion from Harris Local Government, based out of Easley, SC. The following modules of Smartfusion software are installed and in use by the City of Greer:

Fund Ledger	Payroll
Business License	Cash Receipts
Accounts Payable	Accounts Receivable
Human Resources	Fixed Assets
Purchasing	Cash Collections
Bank Reconciliation	Applicant Tracking
Budget Prep	

J. Internal Audit Function

The City of Greer does not maintain an internal audit division. The Finance Director and Accounting Manager complete certain internal audit tasks.

K. Availability of Prior Audit Reports and Work Papers

Interested proposers who wish to review prior years' audit reports can do so at their convenience through the City's website at <http://www.cityofgreer.org/departments/audit.php> or they may contact David Seifert at 301 E. Poinsett Street, (864) 848-2185. The City of Greer will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

L. Special State Reporting Requirement

SC Code of Laws Section 14-1-208 requires that the annual audit include a review of accounting controls over court assessments and further requires the City to include, in its audited financial statements, a supplementary schedule detailing the disposition of court assessments and amounts required to be used for victim services activities. The law requires that the schedule be included in the external auditor's report by an "in relation to" paragraph as required by generally accepted auditing standards when information accompanies the basic financial statements in auditor-submitted documents.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are to be submitted:

1. Request for proposal issued May 8, 2016
2. Due date for proposals 2:00 PM, May 27, 2016

B. Notification and Contract Dates

1. Selected firm notified by July 12, 2016
2. Contract Date by July 20, 2016

C. Date Audit May Commence Any date subsequent to September 15, 2017

The City of Greer will have all records ready for audit and all management personnel available to meet with the firm's personnel no later than September 15, 2017. At the discretion of the auditor, interim work may be scheduled prior to June 30, 2017, on a mutually agreed upon date.

D. Schedule for the 2017 Fiscal Year Audit

The audit schedule will be determined subsequent to awarding of the contract. A similar time schedule will be developed for audits of future fiscal years if the City of Greer exercises its option for additional audits.

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

1. Interim Work

The auditor shall complete interim work, if desired, on a yet to be determined date.

2. Detailed Audit Plan

The auditor shall provide the City of Greer by August 15, 2017, a list of all schedules and information to be prepared by the City of Greer.

3. Fieldwork

The auditor shall complete all fieldwork by October 31, 2017.

4. Draft Reports

The auditor shall have proposed adjusting journal entries and recommendations to management available for review by the Finance Director by November 7, 2017.

E. Entrance Conferences, Progress Reporting and Exit Conferences

A similar time schedule will be developed for audits of future fiscal years if the City of Greer exercises its option for additional audits.

1. Entrance Conference Week of August 1, 2017

The auditor will meet with all key finance department personnel if necessary. The purpose of this meeting will be to discuss prior audit problems and the interim work to be performed. This meeting will also be used to establish an overall liaison for the audit and to arrange for workspace and other needs of the auditor.

2. Progress conference with the Finance Director As agreed and needed

The purpose of this meeting will be to summarize the results of the preliminary review and to maintain an open channel of communication and cooperation.

3. Exit conference with the Finance Director To be Determined

The purpose of this meeting will be to summarize the results of the fieldwork and to review significant findings.

F. Date Final Report is Due

The signed Auditor reports must be delivered to the Finance Director by December 4, 2017. Once all issues for discussion are resolved, the final signed report shall be presented to City Council at the December 12, 2017, scheduled City Council meeting.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department and Clerical Assistance

The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.

B. Statements and Schedules to be prepared by the staff of the City of Greer.

The staff of the City of Greer will prepare all statements and schedules for the auditor which are requested by the due date required which are reasonable and customary.

C. Work area, telephone, photocopying and fax machines.

The City of Greer will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and fax machines.

D. Report Preparation

Report preparation and editing shall be the responsibility of the auditor. The final signed report is to be provided in electronic format. The City will be responsible for printing and binding the final report.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Obtain official Request for Proposal Package.

Firms interested in submitting a proposal should become familiar with the proposal prior to inquiries and requests for additional information.

2. Notification of Interest

Firms interested in submitting a proposal shall notify the Director of Finance and I.T. of their interest through email at the following contact email address:
dseifert@cityofgreer.org.

This list of interested firms will be maintained by the Director of Finance for all future communications related to this Request for Proposals and distribution of any issued addendums.

3. Inquiries

Inquiries concerning the request for proposals must be made to:

The City of Greer
Attn: David H. Seifert, CPA, CGMA, MBL
Director of Finance and I.T.
301 E. Poinsett Street
Greer, South Carolina 29651
(864) 848-2185
dseifert@cityofgreer.org

Inquiries from any single firm will be incorporated into an Addendum Document and distributed to all responding firms that have notified the Director of Finance of their interest through sub-section VI,A,2, above.

4. Submission of Proposals

The following material is required to be received by 2:00 PM, May 27, 2016, for a proposing firm to be considered:

- a. Two (2) copies of a Technical Proposal to include the following:
 - i. Title Page

Title page showing the request for proposal's subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
 - ii. Table of Contents
 - iii. 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 the best qualified firm to perform the engagement and a statement that the proposal is an irrevocable and firm offer for 90 days.
 - iv. Detailed Proposal

The detailed proposal should follow the order set forth in Section VI B of this request for proposals.
 - v. Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposal (Appendix B and Appendix C.)
- b. The proposer shall submit the dollar cost bid, detailed in the format provided in Appendix D and Appendix E, following the Technical Proposal, as a separate, tab-divided section.
- c. Proposers should mail or hand-deliver the completed proposal to the following address:

The City of Greer
Attn: David H. Seifert, CPA, CGMA, MBL
Director of Finance and I.T.
301 E. Poinsett Street
Greer, South Carolina 29651

All proposals must be received by 2:00 PM on May 27, 2016, to be considered.

B. Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City of Greer in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. 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.

There should be no dollar units or total costs included in the technical proposal document. These costs are contained in the separate, tab-divided section of the proposal following the Technical Proposal.

The Technical Proposal should address all the points outlined in the request for proposal (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, item numbers 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firms should provide an affirmative statement that is independent of the City of Greer as defined by generally accepted auditing standards and the United States General Accounting Office's *Government Auditing Standards*.

The firm should also provide an affirmative statement that it is independent of all of the component units of the City of Greer as defined by those same standards.

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

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

3. License to Practice in South Carolina

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

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 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.

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, 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

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. 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. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if they leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City of Greer. However, in either case, the City of Greer 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 City of Greer, which retains the right to approve or reject replacements.

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

6. Prior Engagements with the City of Greer

List separately all engagements within the last five years, ranked on the basis of total staff hours, for the City of Greer by the type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. 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 of 5) performed in the last five years 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 name and telephone number of the principal client contact.

8. 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 including the level of staff and number of hours to be assigned to the major segments of the engagement. The following information is requested and provided to help with the development of the work plan.

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of EDP software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the City of Greer's internal control structure

- g. Approach to be taken in determining laws and regulations that will be subject to audit test work
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance

C. Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposal. The total all-inclusive maximum price bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The City of Greer will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar costs bid. Such costs should not be included in the proposal.

The dollar costs bid should include the following information:

- a. Name of firm
 - b. Certification that the persons signing the proposal are entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City of Greer.
 - c. A total all-inclusive maximum price for the 2017 engagement. Firms should include an all-inclusive maximum price for each of the remaining two optional engagement years included in the initial three (3) year term.
2. Rates by partner, specialist, supervisory and staff level, times hours anticipated for each.

The dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in Appendix D, that supports the total all-inclusive maximum price. The costs of additional audit services as may be required by OMB Circular A-133 should be disclosed separately and presented in the format provided in Appendix E.

3. Out-of-pocket expenses included in the total all-inclusive maximum price and reimbursement rates.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the City of Greer for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented and

detailed on a second page of the sealed dollar costs bid in the format provided in Appendix D. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the sealed dollar costs bid stating the firm will accept reimbursement for travel, lodging and subsistence at the prevailing rates for the City of Greer's employees.

4. Rates for Additional Professional Services

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

5. Manner of Payment

Progress payments may be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar costs bid proposal. Interim billing shall cover a period of not less than one calendar month. Ten percent (10%) will be withheld from each payment pending delivery of the firm's final report. Alternatively, the firm may request payment due in one invoice subsequent to the completion of all audit work and delivery of the final audit report.

VII. EVALUATION PROCEDURES

A. Review Committee

Submitted proposals will be evaluated by the City Administrator, Finance Director and Staff Accountant.

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 principal selection criteria that will be considered during the evaluation process are as follows:

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in South Carolina.
- b. The firm has no conflict of interest with regard to any other work performed by the firm for the City of Greer.
- 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.

2. Technical Quality

a. Expertise and Experience

- i. The firm's past experience and performance on comparable government engagements.
- ii. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel is to be available for technical consultation.

b. Audit Approach

- i. Adequacy of proposed staffing plan for various segments of the engagement
- ii. Adequacy of sampling techniques
- iii. 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 Review Committee may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Review Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Final Selection

The City Council will select a firm based upon the recommendation of the Review Committee.

It is anticipated that a firm will be selected by July 12, 2016. Following notification of the firm selected, it is expected a contract will be executed between both parties by July 20, 2016.

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 City of Greer and the firm selected.

The City reserves the right without prejudice to reject any or all proposals, and to waive any technicalities and informalities in any proposal, and to award the proposal in the best interest of the City of Greer.

APPENDICES

- A. List of Key Personnel, Office Locations and Telephone Numbers
- B. Proposer Guarantees
- C. Proposer Warranties
- D. Format for Schedule of Professional Fees and Expenses For the Audit of the 2017 Financial Statements
- E. Format for Schedule of Professional Fees and Expenses For OMB Circular A-133
- F. Answers to Inquiries from Prior Requests for Proposals

APPENDIX A

LIST OF KEY PERSONNEL, OFFICE LOCATIONS, AND TELEPHONE NUMBERS

Ed Driggers City Administrator	City Hall	(864) 848-5387
Mike Sell Assistant City Administrator	City Hall	(864) 416-0118
John “Skipper” Burns Public Services Director	Operations Center	(864) 848-2180
Ann Cunningham Director of Parks & Recreation	Operations Center	(864) 848-2191
Dorian Flowers Fire Chief	Fire Department Headquarters	(864) 848-2165
Alicia Williamson Human Resources Manager	City Hall	(864) 848-2174
Kirsten Pressley Clerk of Court	Municipal Court / Police Dept.	(864) 801-2025
Dan Reynolds Chief of Police	Municipal Court / Police Dept.	(864) 848-2162
Steve Grant Director of Building and Development Standards	City Hall	(864) 848-2181
Jim Ridgill Information Technology Manager	City Hall	(864) 416-0123
David Seifert Director of Finance and I.T.	City Hall	(864) 848-2185
Susan Howell Accounting Manager	City Hall	(864) 416-0090
John Duggan City Attorney	457-B Pennsylvania Ave.	(864) 334-2500

APPENDIX B

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

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C

- A. Proposer warrants that it is willing and able to comply with the State of South Carolina laws with respect to foreign (non-state of South Carolina) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Greer.
- D. Proposer warrants that it will maintain worker's compensation coverage on all staff working on the audit.
- E. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX D

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2017 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>	<u>Total</u>
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify)	_____	_____	_____	_____
Subtotal				_____
Out of pocket expenses:				_____
Meals and lodging				_____
Transportation				_____
Other (specify)				_____
Total all-inclusive maximum cost for the 2017 audit:				=====

APPENDIX E

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE 2017 FINANCIAL STATEMENTS SUPPORTING SCHEDULE FOR OMB CIRCULAR A-133

	<u>Hours</u>	<u>Standard Hourly Rate</u>	<u>Quoted Hourly Rate</u>	<u>Total</u>
Partners	_____	_____	_____	_____
Managers	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____
Staff	_____	_____	_____	_____
Other (specify)	_____	_____	_____	_____
Subtotal				_____
Out of pocket expenses:				_____
Meals and lodging				_____
Transportation				_____
Other (specify)				_____
Total all-inclusive maximum cost for the 2017 audit required by OMB Circular A-133 (if required):				=====

APPENDIX F

ANSWERS PROVIDED TO INQUIRIES FROM PRIOR REQUESTS FOR PROPOSALS

1. **What were the fees for the FY 2015 audit?** \$20,250
2. **Were there any additional services provided by the independent auditors for additional fees? If so, how much were these additional fees and what were the services?** No & N/A.
3. **How many audit adjustments did the independent auditors book during the most recent audit?** Two adjustments related to line item reclassifications of capital purchases.
4. **Does the City prepare the MD&A, Letter of Transmittal, introductory information and statistical information for the CAFR?** Yes, with the exception of some of the reports contained in the statistical information. In recent years, the Auditor volunteered to prepare the first 5 statements: Net Position by Component, Changes in Net Position, Fund Balance – Governmental Funds, Changes in Fund Balances – Governmental Funds, and Governmental Activities Tax Revenues by Source, because the reports could be easily tied to, and prepared through, their audit software.
5. **Are there any significant changes from the prior year that would have a material impact on the audit hours for the current year?** No.
6. **Does the City anticipate receiving federal funds exceeding \$500,000 for FY 2016 and FY 2017?** Not anticipated.
7. **What grants and program awards has the City received?**
All grant and award activity is summarized in a non-required supplemental statement in our CAFR for FY 6/30/15, page 141.
8. **Were the deadlines outlined in the RFP met by the previous auditor for the year ended June 30, 2015?** Deviations from the audit deadlines have been nominal. The one that is the strictest is the deadline for the final, completed report to ensure timely presentation to Council at the first meeting of December, and in turn, timely delivery to GFOA for submission for the CAFR award.
9. **Are there any significant capital projects anticipated in the future?** In addition to our annual lease purchase program, we will be investigating the feasibility of seven known major initiatives.
10. **Do you anticipate issuing any new debt over the three years, and in what form will the debt be issued? (i.e. Tax Anticipation Notes, Bond Anticipation Notes, General Obligation Bonds, etc.)** We issue Lease Purchases every year, and TAN's as needed. For the major initiatives mentioned above, we anticipate that the financing will be a combination of TIF's, GOB's, revenue bonds, grants, and third party capital financing arrangements.