



CITY OF NORWALK
REQUEST FOR PROPOSAL
For
PROFESSIONAL AUDITING SERVICES

RFP No. 15-450

Purchasing Division
12700 Norwalk Blvd., Room 6
Norwalk, CA. 90650

RFP Release Date: Friday, February 6, 2015
Pre-Proposal Conference: Wednesday, February 18, 2015
Proposals Due: Thursday, March 12, 2015

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**CITY OF NORWALK
REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES**

INTRODUCTION

A. *General Information*

The City of Norwalk is requesting proposals from qualified certified public accountant firms to audit its financial statements for the four (4) fiscal years beginning with the fiscal year ending June 30, 2015, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years, in addition to performing other financial audits and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of State and Local Governments and Non-Profit Organizations*.

There is no expressed or implied obligation for the City of Norwalk to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code Sec. 6250 et seq.), unless exempt.

To be considered, the original and three (3) copies of a proposal must be received by the City of Norwalk by 11:00 a.m. on Thursday, March 12, 2015. Proposals should be addressed to City of Norwalk Purchasing Division, 12700 Norwalk Boulevard, Room 6, Norwalk, CA 90650. Proposals must be clearly marked RFP No.15-450 Auditing Services. The City reserves the right to reject any or all proposals submitted.

A Pre-Proposal conference will be held on Wednesday, February 18, 2015 at 10:00 a.m., at Norwalk City Hall, 12700 Norwalk Blvd., Room 4, Norwalk, CA to answer any questions from prospective proposers.

During the evaluation process, the City of Norwalk reserves the right, where it may serve the City'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 Norwalk, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Norwalk and the firm selected.

It is anticipated the selection of a firm will be completed by the fourth week of March 2015. Following the notification of the selected firm, a recommendation and proposed contract will be prepared for review and approval by the City Council at its April 7, 2015 meeting. The City reserves the right to reject any or all proposals, to waive any non-

material irregularities or information in any proposal, and to accept or reject any items or combination of items.

B. Term of Engagement

It is the intent of the City to contract for the services presented herein for a term of four (4) years. The City of Norwalk reserves the right to extend the term of this contract for two (2) additional one-year terms subject to the satisfactory negotiation of terms, including a price acceptable to both the City and the selected firm.

The proposal package shall present all inclusive audit fees for each year of the contract term.

NATURE OF SERVICES REQUIRED

A. Scope of the Work to be Performed

The City of Norwalk desires a Comprehensive Annual Financial Report (CAFR) and its component unit's financial statements for the City of Norwalk, Norwalk Communities Facilities Financing Authority to be prepared by the independent auditor for the fiscal year ended June 30, 2015 and each of the subsequent years, June 30, 2016, 2017 and 2018, of the audit firm's contract with the City. The City is planning to submit the CAFR to the Government Finance Officers Association (GFOA) for review of their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor will be required to perform the following tasks.

1. The audit firm will perform an audit of all funds of the City of Norwalk. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. **The City's Comprehensive Annual Financial Report (CAFR) will be prepared and word processed by the audit firm.** The CAFR will be prepared in accordance with the latest Governmental Accounting Standards Board (GASB) pronouncements, as required. The audit firm will express an opinion as to the fair presentation of the basic financial statements of the City of Norwalk in accordance with generally accepted accounting principles (GAAP) and applicable laws and regulations. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the City.

The audit firm will perform financial audits and prepare financial reports of the Norwalk Community Facilities Financing Authority, Norwalk Transit System Fund, Norwalk Child Development Fund, I-5 Consortium, and AQMD.

2. The audit firm will perform a single audit on the expenditures of federal grants in accordance with OMB Circular A-133 and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City's financial statements in accordance with *Government Auditing Standards* and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit

findings where required. The audit firm submits the report to the Federal Clearinghouse.

3. The audit firm shall perform agreed-upon auditing procedures pertaining to the City's GANN Limit (Appropriations Limit), performed in conformance with the provisions of the "League of California Cities Uniform Guidelines, and render a letter annually to the City regarding compliance.
4. The audit firm will express opinion on the City's compliance with current governmental GAAP; the audit firm shall also be required to provide assistance in the implementation of applicable GASB pronouncements not yet in effect, such as Statement 68-71. The costs for these services should be included in the base proposal price and contractual agreement.
5. The audit firm shall issue a separate "management letter" that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Manager.
6. The audit firm shall prepare and submit the Annual State Controller's Reports for the City of Norwalk, and the Norwalk Transit System.
7. The audit firm will be required to provide assistance in order to meet the requirements of the GFOA program including preparing answers to all GFOA comments.

B. Auditing Standards to be Followed

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

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
2. The standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States;
3. The provisions of the Single Audit Act as amended in 1996; and
4. The provisions of U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*.

C. Working Paper Retention

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the City of Norwalk of the need to extend the retention period. The auditor will be required to make working papers available to the City of Norwalk or any government agencies included in the audit of federal grants. 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.

D. Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties: City Manager; City Attorney; and the Director of Finance.

E. Insurance requirements

In order to provide services to the City, the audit firm must provide evidence of insurance as out lined in Appendix B – D. Appendix A Sample of Agreement For Professional Services .

DESCRIPTION OF THE GOVERNMENT

A. Background Information

The City of Norwalk is located in the southeast portion of Los Angeles County, approximately 17 miles southeast of Los Angeles and services an area of 9.8 square miles with a population of 106,630. The City’s fiscal year begins July 1 and ends on June 30.

The City of Norwalk was incorporated on August 26, 1957 as a general law city, which operates under the council/manager form of government. The city government is divided into six divisions: General Government, Public Safety, Public Services, Social Services, Transit, Parks and Recreation, and Community Development. The City operates and maintains the water system, sewer system and also provides transportation services. The County of Los Angeles provides police, fire, paramedic services and the Southeast Area Animal Control Authority provides animal control services.

The City of Norwalk’ operating budget for FY 2015/16 is approximately \$136 million for all funds combined.

Additional information on the City’s finances can be found on the City Website <http://norwalk.org/city-hall/departments/finance/accounting>

B. Fund Structure

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

Number of Individual Funds by Entity				
Fund Type/Account Group	City	SARDA	Housing Authority	NCFAA
General Fund	1			
Special Revenue Fund	18		1	
Debt Service Fund	1			
Capital Projects Fund	16			
Enterprise Fund	4			
Fiduciary Fund	3	4		
General Fixed Assets Account Group	1			
General Long-Term Debt Account Group	1			1

C. Component Units

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

The management of the City identified the following component unit (with fiscal year ending June 30) for inclusion in the City's financial statements:

- Norwalk Housing Authority
- Norwalk Community Facilities Financing Authority

These component units are to be audited as part of the audit of the City's financial statements. The contact person and record location is the same as the primary unit.

D. Magnitude of Finance Operations

The Finance Department consists of 14 employees. The principal functions performed and the number of employees assigned to each area as follows:

<u>Function</u>	<u>Number of Employees</u>
Finance Director / Treasurer	1
Controller / Deputy Treasurer	1
Senior Accountant	1
Accounts Payable	2
Accounts Receivable	1
Payroll	1
Purchasing	2
Cashiering	2
Business Licensing	1
Water Billing	1
Clerical	1

E. Computer Systems

The City's computerized systems are run on a Local Area Network (LAN). The accounting functions are computerized using Sungard Pentamation software. The applications operating on this system are general ledger, accounts payable, payroll, purchasing, fixed assets, human resources, cashiering, water billing, business licensing, permitting, and miscellaneous accounts receivable.

F. Availability of Prior Reports and Work Papers

Vasquez & Company, LLP conducted the City's most recent audit. The CAFR is available at the City's website at

<http://norwalk.org/city-hall/departments/finance/accounting>

The work papers of the previous audits are the property of the previous auditor and can be reviewed by the successful successor auditors. The following financial statements were prepared or audited by Vasquez & Company, LLP.

- 1.City of Norwalk Comprehensive Annual Financial Report;
- 2.Norwalk Community Facilities Financing Authority Financial Statements;
- 3.Single Audit Report;
- 4.Child Development Fund – Financial Statements;
- 5.Transit System Fund – Basic Financial Statements
- 6.AQMD Fund Financial Statements
- 7.Annual State Controller's Report for the City of Norwalk
- 8.Annual State Controller's Report for the Norwalk Transit System

TIME REQUIREMENTS

A. Proposal Calendar

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

<u>Date</u>	<u>Activity</u>
Friday, February 6, 2015	Request for Proposal (RFP) Released
Wednesday, February 18, 2015	Pre-Proposal Conference
Thursday, February 26, 2015	Last Day For Submission of Questions
Thursday, March 12, 2015	Proposals Due
Week of March 23, 2015	Oral Interviews (conducted at City's discretion)
Tuesday, April 7, 2015	Contract awarded by City Council

B. Date Audit May Commence

Audit planning, including all necessary planning for the implementation of new GASB pronouncements, documentation of systems of internal control and compliance and transaction testing should be completed during interim stage by the last day of May. It is expected the City will close its books and be ready for the final audit by the end of September.

C. Date Reports Are Due

The auditor shall provide all drafts, along with supporting documentation in Excel and Word formats, as well as recommendations for improvements to the Finance Director within a reasonable time period after the last day of fieldwork. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed CAFR, component unit financial statements, Single Audit report and other reports shall be delivered to the Finance Director. It is anticipated that this process will be completed and the final products to be delivered by December 15 of each calendar year.

ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT REPARATION

A. Finance Department and Clerical Assistance

The Finance Department staff will be available during the audit to assist the firm by providing access and direction to information, documentation, and be available for explanations of all inquiries.

B. Work Area, Telephone, and Office Equipment

The City will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to a telephone, a computer with access to the general ledger system, and photocopying and FAX machines.

C. Report Preparation

Report preparation, editing, printing and binding shall be the responsibility of the auditor. The City requests all the reports to be available in electronic format as well as hard copies per quantities listed.

1. Comprehensive Annual Financial Report (25)

2. Single Audit Report (15)

3. Transit System Fund Report (10)

4. Norwalk Community Facilities Financing Authority Financial Statements (10)

5. I-5 Consortium Audit Report (15)

6. AQMD Audit Report (10)

7. Appropriation Limit Worksheet with Independent Accountants' Report (5)

PROPOSAL REQUIREMENTS

A. General Requirements

Inquiries concerning the Request for Proposal must be made to:

Darlene Mena, Buyer
12700 Norwalk Blvd., Norwalk, CA 90650
(562) 929-5712

CONTACT WITH STAFF OF THE CITY OTHER THAN THE ABOVE REGARDING THIS REQUEST FOR PROPOSAL MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

Submission of Proposal. The original and three (3) copies of the Proposal shall be received in the Purchasing Division office of the City of Norwalk **by 11:00 a.m. on Thursday, March 12, 2015** for a proposal to be considered. The Proposal should address the items listed in sections C and D below.

The Proposal should be addressed as follows:

**City of Norwalk Purchasing Division
12700 Norwalk Blvd., Room 6
Norwalk, CA 90650
RFP No. 15-450 Auditing Services**

B. Format for Technical Proposal

Title Page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.

Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.

Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period; and the name(s) of the person(s) authorized to represent the Proposer, title, address, and telephone number.

Detailed Proposal following the order set forth in Section C below.

C. Contents of Technical Proposal

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

particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all points outlined in the request for proposals (excluding any cost information which should only be included in the Sealed Dollar Cost Bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects must be included. They represent the criteria against which the proposal will be evaluated.

1. *License to Practice in California*

An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in California.

2. *Independence*

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

3. *Firm Qualifications and Experience*

To qualify the firm must have extensive experience in audits of local governments as well as experience with preparation of Comprehensive Annual Financial Statements.

The proposal should state the size of the firm, the size of the firm's governmental audit staff, if possible specifying the number of full-time and part-time professional staff and their tenure with the firm, the length of the firm's existence, and the location of the office from which the work on this engagement is to be performed. 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 (required by Government Auditing Standards).

The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

The Proposer 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 Proposer shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with State regulatory bodies or professional organizations.

4. *Partner, Supervisory and Staff Qualifications and Experience*

The firm should identify the specific partner who will oversee this engagement; the responsibility levels of specific staff members assigned to the engagement, and indicate whether each such person is licensed to practice as a certified public accountant in California. The firm also should provide information on the governmental auditing experience of each person, including information on relevant continuing professional education for the past three (3) years. Indicate how the quality of the staff over the term of the agreement will be assured.

5. *Similar Engagements with Other Government Entities*

List the most significant engagements performed in the last three (3) years that are most similar to the engagement described in this request for proposal.

Please provide a list of not less than five client references for services similar to those outlined in the RFP are currently being provided. For each reference listed provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided and the name, address and telephone number of the responsible person within the reference's organization. The City reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

6. *Lost Clients and Pending Litigation*

List any public agencies for which contracts were lost or not renewed by the Firm in the last five years (note – this excludes the situation where the Firm is not currently providing services to the public agency was not a successful proposer in an RFP process). In a table format, show names of organizations, services provided, and names and telephone numbers of persons who can be contacted.

Include an explanation and status if within the last five years, the Firm or an officer or principal of the Firm has been involved in any litigation, legal proceedings, or investigation by a regulatory authority.

7. *Specific Audit Approach*

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as City of Norwalk budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.

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

- a. Proposed segmentation for 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 this engagement;
- d. Extent of use of Sunguard Pentamation software in this engagement;
- e. Type and extent of analytical procedures to be used in this engagement;
- f. Approach to be taken to gain and document an understanding of the City's internal control structure;
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.

8. Identification Anticipated Potential Audit Problems

Based on information provided by the City at the bidder's conference, the proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

Please do not include dollar amounts related to your findings for this item in your technical proposal. A separate price sheet should be submitted with these costs.

D. Contents of Cost Proposal

1. Total All-Inclusive Maximum Price

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

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

The proposal should be submitted in the format provided in Attachment A, "AUDIT WORK COST PROPOSAL FORM" and Attachment B, "ESTIMATE OF COST."

2. Manner of Payment

Progress payment will 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 firm's proposal. Interim billings shall cover a period of not less than a calendar month.

EVALUATION PROCEDURES

A. Review of Proposals

City Staff, at minimum three staff members, will evaluate submitted proposals.

B. Evaluation Criteria

Proposals will be evaluated using three (3) sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in California.
- b. The firm has no conflict of interest with regard to any of the work performed by the firm for the City.
- c. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
- e. The firm's past experience and performance on comparable government engagements.
- f. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- g. Adequacy of proposed staffing plan for various segments of the engagement.
- h. Thoroughness of approach to conducting the audit of the City and demonstration of the understanding of the objectives and scope of the audit.
- i. Commitment to timeliness in the conduct of the audit.
- j. Maximum fees to conduct the audit.

Attachment A

**AUDIT WORK COST PROPOSAL FORM
FISCAL YEAR 2014/15**

Position	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partner		\$	\$	\$
Manager		\$	\$	\$
Senior Auditor		\$	\$	\$
Staff Auditor		\$	\$	\$
Clerical		\$	\$	\$
Subtotal		\$	\$	\$
Out of Pocket Expenses				\$
Total all-inclusive maximum price for FY 14/15 Audit				\$

Audit / Report	FY 2014/15
City Audit and related Reports	\$
Single Audit	\$
Transit System Fund Report	\$
Child Care Fund Report	\$
Norwalk Community Facilities Financing Authority	\$
I-5 Consortium Audit Report	\$
AQMD Audit Report	\$
GANN Limit Review Report	\$
State Controller's Report - City	\$
State Controller's Report - Transit	\$
Total (not to exceed)	\$

Attachment A

**AUDIT WORK COST PROPOSAL FORM
FISCAL YEAR 2015/16**

Position	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partner		\$	\$	\$
Manager		\$	\$	\$
Senior Auditor		\$	\$	\$
Staff Auditor		\$	\$	\$
Clerical		\$	\$	\$
Subtotal		\$	\$	\$
Out of Pocket Expenses				\$
Total all-inclusive maximum price for FY 15/16 Audit				\$

Audit / Report	FY 2015/16
City Audit and related Reports	\$
Single Audit	\$
Transit System Fund Report	\$
Child Care Fund Report	\$
Norwalk Community Facilities Financing Authority	\$
I-5 Consortium Audit Report	\$
AQMD Audit Report	\$
GANN Limit Review Report	\$
State Controller's Report - City	\$
State Controller's Report - Transit	\$
Total (not to exceed)	\$

Attachment A

**AUDIT WORK COST PROPOSAL FORM
FISCAL YEAR 2016/17**

Position	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partner		\$	\$	\$
Manager		\$	\$	\$
Senior Auditor		\$	\$	\$
Staff Auditor		\$	\$	\$
Clerical		\$	\$	\$
Subtotal		\$	\$	\$
Out of Pocket Expenses				\$
Total all-inclusive maximum price for FY 16/17 Audit				\$

Audit / Report	FY 2016/17
City Audit and related Reports	\$
Single Audit	\$
Transit System Fund Report	\$
Child Care Fund Report	\$
Norwalk Community Facilities Financing Authority	\$
I-5 Consortium Audit Report	\$
AQMD Audit Report	\$
GANN Limit Review Report	\$
State Controller's Report - City	\$
State Controller's Report - Transit	\$
Total (not to exceed)	\$

Attachment A

**AUDIT WORK COST PROPOSAL FORM
FISCAL YEAR 2017/18**

Position	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partner		\$	\$	\$
Manager		\$	\$	\$
Senior Auditor		\$	\$	\$
Staff Auditor		\$	\$	\$
Clerical		\$	\$	\$
Subtotal		\$	\$	\$
Out of Pocket Expenses				\$
Total all-inclusive maximum price for FY 17/18 Audit				\$

Audit / Report	FY 2017/18
City Audit and related Reports	\$
Single Audit	\$
Transit System Fund Report	\$
Child Care Fund Report	\$
Norwalk Community Facilities Financing Authority	\$
I-5 Consortium Audit Report	\$
AQMD Audit Report	\$
GANN Limit Review Report	\$
State Controller's Report - City	\$
State Controller's Report - Transit	\$
Total (not to exceed)	\$

Attachment B

AUDIT FIRM CONTACT INFORMATION

Name of Firm:

Address:

Contact Name:

Phone #: _____

Fax #: _____

Contact Email:

1. Auditor's Standard Billing Rates For Special Services

	Auditors Standard Hourly Billing Rates For Special Services			
POSITION	2014/15	2015/16	2016/17	2017/18
Partner	\$	\$	\$	\$
Manager	\$	\$	\$	\$
Senior Auditor	\$	\$	\$	\$
Staff Auditor	\$	\$	\$	\$
Clerical	\$	\$	\$	\$

