

**REQUEST FOR PROPOSAL
FOR
MUNICIPAL AUDITING SERVICES**

**Issued by
Youngwood Borough
Westmoreland County, Pennsylvania**

Date Issued: November 15, 2022

Responses Due by: November 30, 2022 at 12:00 PM

Youngwood Borough
Request for Proposal

Youngwood Borough, Westmoreland County, PA (hereinafter referred to as the “Borough” is requesting proposals from qualified firms of certified public accountants to audit its financial records and administrative operations for the three (3) fiscal years ending December 31, 2023; December 31, 2024; and December 31, 2025, with an option of auditing its financial statements and administrative operations for each of the two subsequent fiscal years.

Youngwood Borough operates under the Pennsylvania Borough Code, with a seven-member Council. The Borough desires the auditor to express an opinion on the fair presentation of its basic financial statements in accordance with accounting principles generally accepted in the United States of America. The auditor will be required to: (1) Complete the Department of Community and Economic Development (DCED) audit report and file it with the DCED and Westmoreland County by the deadline; (2) Provide the Audit Notice for publishing by the required deadline; (3) Prepare Financial Statements of the Borough prepared in accordance with the format of GASB 34. (4) Audit of Borough Tax Collector. If needed, the Borough may be subject to the single audit act but pricing will be requested when needed.

It is expected that the firm retained be available throughout the year for consultation for financial matters as appropriate. The audit firm shall assist, as necessary, with the implementation of any new GASB standards applicable during the term of the audit engagement. The Borough may elect to implement standards at its discretion early.

The Borough expects that should matters come to the attention of the firm, a management letter will be issued. The letter should offer suggestions for improvement in financial management and internal controls. Any significant management letter comments must be reviewed with the Borough Manager and the Finance Committee before issuance of such letter.

There is no expressed or implied obligation for Youngwood Borough to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

An original copy shall be submitted in a sealed envelope and must be marked with “AUDITOR” and addressed to:

Diane Schaefer
Borough Manager
Youngwood Borough
17 South 6th Street
Youngwood, PA 15697

The proposal must be received no later than November 30, 2022 at 12:00 p.m. Proposals not received prior to the due date and time will be returned to the proposer unopened. Youngwood Borough reserves the right to reject any or all proposals submitted.

**REQUEST FOR PROPOSAL
FOR
MUNICIPAL AUDITING SERVICES**

Scope of Contract

The scope of the Audit will include all funds of Youngwood Borough. The Borough presently uses the following funds:

- General Fund
- Liquid Fuels Fund
- Park & Pool Capital Improvement Fund
- Cemetery Fund
- Recreation Fund
- Fire Equipment & Apparatus Fund
- ARPA Fund
- Act 13 Fund
- Playground Fund

In addition an Audit of the Borough Tax Collector, listed as a separate fee, should be included. Cost for any additional hourly work.

The Boroughs account are maintained on the modified-accrual basis of accounting. The financial records to be audited are maintained by the Borough Manager.

The Borough of Youngwood (hereinafter the “Borough”) is requesting proposals from qualified firms of certified public accountants to audit its financial records and administrative operations for the three (3) fiscal years ending December 31, 2023; December 31, 2024; and December 31, 2025, with an option of auditing its financial statements and administrative operations for each of the two subsequent fiscal years.

I. PROPOSAL SUBMISSION

An original copy shall be submitted in a sealed envelope and must be marked with “AUDITOR” and addressed to:

Diane Schaefer
Borough Manager
Youngwood Borough
17 South 6th Street
Youngwood, PA 15697

An electronic copy of the proposal shall be submitted via email or a secure electronic file sharing method to the Borough Manager at ywdboro@youngwood.org in addition to the paper submission.

The full proposal (both paper and electronic) must be received no later than November 30, 2022 at 12:00 p.m.

Any inquiry concerning this RFP should be directed in writing to:

Diane Schaefer, Borough Manager: ywdboro@youngwood.org

All documents/information submitted in response to this solicitation shall be available to the general public. The Borough will not be responsible for any costs associated with the oral or written and/or presentation of the proposals. The Borough reserves the right to reject any and all proposals, with or without cause, and waive any irregularities or informalities in the proposals. The Borough further reserves the right to make such investigations as it deems necessary as to the qualifications of any and all vendors submitting proposals. The Borough reserves the right to re-solicit proposals.

II. GENERAL INFORMATION ON THE BOROUGH OF YOUNGWOOD

The Borough of Youngwood is located in Westmoreland County, Pennsylvania and operates under the Pennsylvania Borough Code. The Borough is bordered by Hempfield Township and New Stanton Borough. Youngwood Borough is 1.3 square miles in size with approximately 2,928 residents. The Borough's general fund budget is approximately \$1 million annually. The Borough also funds capital improvement plans and a liquid fuels budget.

The Borough has a public works department and employs professionals in building inspection and ordinance enforcement. Youngwood Borough oversees the Recreational Facilities and the Youngwood Cemetery.

The Borough is governed by a seven-member Council composed of residents elected to four year terms and an elected Mayor.

T

III. MINIMUM QUALIFICATIONS AND REQUIREMENTS

See Exhibit A

IV. TERM

The contract for the Services shall be for a thirty-six (36) month period. Subject to yearly review by the Borough, however, the Borough views the Solicitor as professional services and has the right to dismiss the Solicitor at any time, and the Solicitor serves at-will, at the discretion of the Borough.

V. MANDATORY CONTENTS OF PROPOSAL

Definitions

In addition to demonstrating an ability to meet all minimum qualifications and requirements in Exhibit A, the firm must also include and address the following:

- 1) Contact Information: Provide the name and address of the firm; the name, telephone number, fax number, and e-mail address of the individual responsible for the preparation of the proposal and the principal professional assigned to the Borough.
- 2) A fee proposal. A proposal showing minimum and maximum ranges is not acceptable. If a retainer rate is included, please provide a description of what work falls under that charge. Billing practices and procedures should be included.
- 3) An executive summary of not more than two (2) pages, identifying and substantiating why the vendor is best qualified to provide the requested services.
- 4) A staffing plan listing those persons who will be assigned to the engagement if the vendor is selected, including the designation of the person who would be the vendor's principal professional responsible for all services required under the engagement. This portion of

the proposal should include the relevant resume information for the individuals who will be assigned. This information should include, at a minimum, a description of the principal's relevant professional experience, years and type of experience, and number of years with the vendor.

- 5) A description of the vendor's experience in performing services of the type described in this RFP. Specifically identify client size and specific examples of work within the scope of services required under this RFP in **similarly sized municipalities, particularly in Boroughs. It is imperative to show experience in similar municipalities, specifically Boroughs.**
- 6) The location of vendor's office, if other than the vendor's main office, at which the vendor proposes to perform services required under this RFP.
- 7) Three (3) references, including at least two (2) municipal clients, including current clients for whom services have been provided for at least three (3) years. Provide the contact names, titles, and phone numbers.
- 8) If the vendor or any principal therein has been engaged as a defendant in any litigation involving a sum of \$100,000 or more and/or has been subject to any professional disciplinary action over the last three (3) years, the bidder must provide a description of the litigation and/or disciplinary action.
- 9) A description of any ongoing investigations and/or litigation matters involving the applicant, its directors, officers and principals and any individuals employed by the applicant that relate to the performance of the vendor in the proposed field of expertise.
- 10) In its proposal, the vendor must identify any existing or potential conflicts of interest and disclose any representation of parties or other relationships that might be considered a conflict of interest with regard to this engagement, or the Borough.

VI. INTERVIEW

The Borough Manager and/or the Borough Council Committee appointed reserve the right to interview any or all of the applicants submitting a proposal. Although interviews may take place, the proposal should be comprehensive and complete on its face. The Borough reserves the right to request clarifying information subsequent to submission of the proposal.

VII. SELECTION PROCESS

All proposals will be reviewed by the Borough Manager or her designee to determine responsiveness. Non-responsive proposals will be rejected without evaluation. For vendors that satisfy IV "Minimum Requirements" and V "Mandatory Contents of Proposal" the Borough's evaluation will include but will not be limited to the following evaluation criteria, separate or combined in some manner, and not necessarily listed in order of significance:

- (a) The vendor's general approach to providing the services required under this RFP.
- (b) The vendor's documented experience in successfully completing contracts of a similar size and scope to the engagement addressed by this RFP.
- (c) The qualifications and experience of the vendor's management, supervisory or other key personnel assigned to the engagement, with emphasis on documented experience in successfully completing work on contracts of similar size and scope to the services required by this RFP.
- (d) The overall ability of the vendor to mobilize, undertake and successfully complete the scope of work in a timely fashion. This criterion will include, but not be limited to, the following factors: the number and qualifications of management, supervisory and other staff proposed by the vendor to perform the services required by this RFP; the availability and commitment to the engagement of the vendor's management, supervisory and other staff proposed.
- (e) Costs and fee schedules.

VIII. SELECTION AND CONTRACT

The Borough will select the vendor deemed most advantageous to the Borough, price and other factors considered. The resulting contract will include this RFP, any clarifications or addenda thereto, the selected vendor's proposal, and any changes negotiated by the parties.

Exhibit A

Youngwood Borough

Request for Proposal & Qualifications for Municipal Professionals

Minimum Qualifications

Applicant vendors **must** establish that they meet the following minimum qualifications:

Borough of Youngwood Minimum Requirements

Borough Solicitor: (Council Appointment)

- 1) The applicant shall comply with and be subject to all provisions of SubChapter D. sections 1116, 1117, and 1118 of the PA Borough Code as set forth herein:

§ 1116. Solicitor to have control of legal matters.

The legal matters of the borough shall be under the control of the borough solicitor. No department or officer of the borough, except as otherwise provided by law, shall employ an additional counsel without the assent or ratification of the council. The borough solicitor must be licensed to practice law in this Commonwealth and may be one person or a law firm, partnership, association, or professional corporation. The borough solicitor serves at the pleasure of council. In the absence of the solicitor, the law firm of which the solicitor is a member or associate may perform any of the duties or functions of the solicitor.

§ 1117. Duties of solicitor and outside counsel.

- **General rule.** --The borough solicitor shall:
 - Prepare or approve, if directed or requested to do so by council or the mayor, any bonds, obligations, contracts, leases, conveyances, ordinances and assurances to which the Borough or any department of the Borough may be a party.
 - Commence and prosecute all actions brought by the Borough for or on account of any of the estates, rights, trusts, privileges, claims or demands of the Borough, as well as defend the Borough or any Borough officer against all actions or suits brought against the Borough or Borough officer in which any of the estates, rights, privileges, trusts, ordinances or accounts of the Borough may be brought in question before any court in this Commonwealth.
 - Furnish the Council or committees of the Council, the Mayor or the head of a department, upon request, with an opinion in writing upon any question of law which may be submitted by any of them in their official capacities.

- Perform every other professional act incident to the office which the Borough Solicitor may be authorized or required to do by the council or the mayor.

- **Outside counsel.** --In the case of a legal dispute between the mayor and council or in any other case in which representation of the mayor and council by the borough solicitor would create a conflict of interest for the borough solicitor, the mayor may employ outside counsel at borough expense, not to exceed \$4,000 in any 12-month period, to perform necessary legal services.

§ 1118. Assistant solicitor.

A council may, by resolution, appoint an assistant solicitor to assist the solicitor in the performance of the solicitor's duties and, in the absence or disability of the solicitor, to perform the duties and exercise the powers of the solicitor.

- 2) Multi-disciplined firm or individual with experience in municipal law, municipal litigation and tort claim laws, Pennsylvania employment and personnel issues. The applicant shall have five (5) years' experience as a municipal solicitor for a municipality in the Commonwealth of Pennsylvania.
- 3) The applicant also must demonstrate a high degree of knowledge, experience and ability with the following:
 - (1) The operation of local governmental units in Pennsylvania.
 - (2) Acquisition and disposition of real-estate (Open Space).
 - (3) Assisting with acquiring and administering grants.
 - (4) Municipal Land Use Law
 - (5) Extensive knowledge of Local Public Contracts Law.
 - (6) Selling of municipal real estate and/or property.
 - (7) Putting together Employment Practices Liability (EPL) policies to protect the Borough.
 - (8) Experience in a Council-Manager Form of Government.
 - (9) Knowledgeable in government ethics, Right-to-Know, and Sunshine laws.
 - (10) Attend and provide knowledgeable legal advice at all Council Meetings.
- 4) The applicant must be licensed to practice law in the Commonwealth of Pennsylvania and be a member of the Bar in good standing. Include a list of any other professional qualifications; experience and/or credentials you feel are relevant to this RFP/Q. If the Applicant is a one-person law firm, then the person must possess an active license to practice law in the Commonwealth of Pennsylvania.
- 5) The applicant must be able to adequately perform the following duties as requested:
 - (1) Attend and provide knowledgeable legal advice at all Borough Council meetings, work sessions, and/or committee meetings as requested;

- (2) Maintain availability by cell phone and email and provide timely responses to staff and Borough Council inquiries;
- (3) Draft ordinances for the Council's approval, sometimes with the assistance of Council staff;
- (4) Assist Borough Council and staff with interpretations of codes, ordinances, and other applicable laws/regulations;
- (5) Draft and review agreements between the Borough and other entities;
- (6) Represent the Borough as needed in court proceedings and
- (7) Recommend outside legal counsel to represent the Borough under circumstances where this is warranted. Work with (or supervise) outside legal counsel in representing the Borough