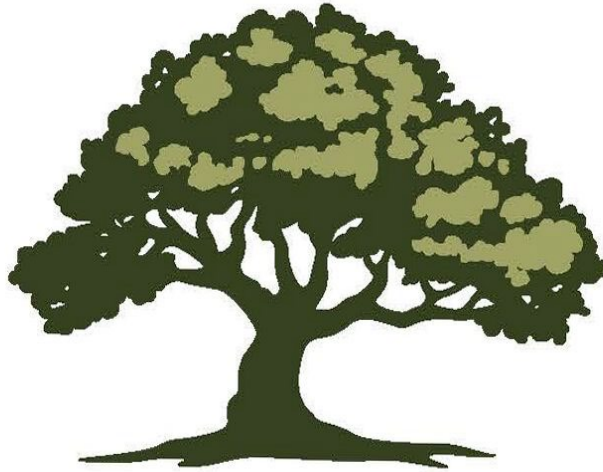


**REQUEST FOR QUALIFICATIONS
CITY OF SPRING VALLEY VILLAGE, TEXAS**



EST. 1955

SPRING VALLEY
V I L L A G E

**INTERNAL AND POSSIBLE FORENSIC AUDIT
SERVICES**

REQUEST FOR QUALIFICATIONS #2022-10-902

**DEADLINE:
Friday, October 21, 2022
10:00 am**

**CITY OF SPRING VALLEY VILLAGE
PUBLIC NOTICE
REQUEST FOR QUALIFICATIONS #2022-10-902
INTERNAL AND POSSIBLE FORENSIC AUDIT SERVICES**

The City of Spring Valley Village, Texas, is soliciting proposals from qualified and experienced Certified Public Accountants (“CPA”) firms to obtain internal audit services concerning the Spring Valley Village Police Department, and possible forensic audit depending on the findings of the internal audit.

RFQ documents may be downloaded from the Purchasing Page of the City of Spring Valley Village’s website at www.springvalleytx.com .

ALL PROPOSALS MUST BE SUBMITTED VIA EMAIL TO THE CITY SECRETARY AT JTORRES@SPRINGVALLEYTX.COM, AND THE SUBJECT LINE OF THE EMAIL MUST REFLECT “REQUEST FOR QUALIFICATIONS #2022-10-902 INTERNAL AND POSSIBLE FORENSIC AUDIT SERVICES” NO LATER THAN 10:00 AM ON FRIDAY, OCTOBER 21, 2022. Proposals received after that date and time will not be considered for award, regardless of whether the delay was outside the control of the submitting firm. It is the responsibility of the submitting firm to ensure that the Proposal is received in a timely manner.

PROPOSALS WILL BE PUBLICLY OPENED AND THE NAMES OF FIRMS SUBMITTING PROPOSALS WILL BE ANNOUNCED VIA VIDEO/TELECONFERENCE VIA ZOOM ON FRIDAY, OCTOBER 21, 2022, IMMEDIATELY FOLLOWING THE PROPOSAL SUBMISSION DEADLINE. A LINK TO THE ZOOM MEETING WILL BE PROVIDED ON THE PURCHASING PAGE OF THE CITY OF SPRING VALLEY VILLAGE’S WEBSITE AT WWW.SPRINGVALLEYTX.COM.

Firms may submit proposals for any or all activities. The City of Spring Valley Village reserves the right to negotiate with any and all persons or firms submitting timely proposals and may award one or more contracts to one or more service provider(s). The City of Spring Valley Village will, in its sole discretion, determine the number of contracts awarded, and may decide not to award any contracts.

Section 3 Residents, Minority Business Enterprises, Small Business Enterprises, Women Business Enterprises, and labor surplus area firms are encouraged to submit proposals. The City of Spring Valley Village is an Affirmative Action/Equal Opportunity Employer. Servicios de traducción están disponibles por petición.

For inquiries regarding this RFQ, please contact Julie Robinson, City Administrator, City of Spring Valley Village, by email to jrobinson@springvalleytx.com. **The last day for inquiries and clarifications related to this RFQ is Monday October 17, 2022.**

1st Advertisement: Memorial Examiner, Wednesday, October 12, 2022
2nd Advertisement: Memorial Examiner, Wednesday, October 19, 2022

**PROPOSAL SUBMISSION DEADLINE:
Friday, October 21, 2022
10:00 am**

**PROPOSAL SCHEDULE SUMMARY
REQUEST FOR QUALIFICATIONS #2022-10-902
INTERNAL AND POSSIBLE FORENSIC AUDIT SERVICES**

Wednesday	October 12, 2022 Memorial Examiner and Purchasing Page of City's Website https://www.springvalleytx.com/342/Purchasing	RFQ Documents Released and 1 st Legal Advertising for RFQ
Wednesday	October 19, 2022 Memorial Examiner and Purchasing Page of City's Website https://www.springvalleytx.com/342/Purchasing	2 nd Legal Advertising for RFQ
Monday	October 17, 2022	Last day for inquiries and clarifications <i>(Please submit all questions via email to jrobinson@springvalleytx.com)</i>
Friday	October 21, 2022 10:00 am Via Email to jtorres@springvalleytx.com Immediately Following Deadline for Submission of Proposals Zoom Meeting With Link to be Provided Through Purchasing Page of City's Website https://www.springvalleytx.com/342/Purchasing	Deadline for Submission of Proposals Announcement of Firms Submitting Proposals via Video/Teleconference
Tuesday	October 25, 2022 Spring Valley Village City Hall and Zoom Meeting with Link Available on City's Website at www.springvalleytx.com	Anticipated City Council Award of RFQ

Note: This schedule is preliminary and may be modified at the discretion of the City.

RFQ for Internal And Possible Forensic Audit Services

The City of Spring Valley Village, Texas, is soliciting proposals from qualified and experienced Certified Public Accountants (“CPA”) firms to obtain internal audit services concerning the Spring Valley Village Police Department, and possible forensic audit depending on the findings of the internal audit for the Calendar Years 2019 – 2021.

These audits are to be performed 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 General of the United States, the provisions of the federal Single Audit Act of 1984 and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments, and the provisions of the 1994 AICPA Audits of State and Local Governmental Units, as well as follow any additional requirements: examination for compliance with procedures established by Ordinance or, where applicable, State and Federal Laws or regulations, including the Texas Code of Criminal Procedures.

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

ALL PROPOSALS MUST BE SUBMITTED VIA EMAIL TO THE CITY SECRETARY AT JTORRES@SPRINGVALLEYTX.COM, AND THE SUBJECT LINE OF THE EMAIL MUST REFLECT “REQUEST FOR QUALIFICATIONS #2022-10-902 INTERNAL AND POSSIBLE FORENSIC AUDIT SERVICES” NO LATER THAN 10:00 AM ON FRIDAY, OCTOBER 21, 2022. Proposals received after that date and time will not be considered for award, regardless of whether the delay was outside the control of the submitting firm. It is the responsibility of the submitting firm to ensure that the Proposal is received in a timely manner.

PROPOSALS WILL BE PUBLICLY OPENED AND THE NAMES OF FIRMS SUBMITTING PROPOSALS WILL BE ANNOUNCED VIA VIDEO/TELECONFERENCE VIA ZOOM ON FRIDAY, OCTOBER 21, 2022, IMMEDIATELY FOLLOWING THE PROPOSAL SUBMISSION DEADLINE. A LINK TO THE ZOOM MEETING WILL BE PROVIDED ON THE PURCHASING PAGE OF THE CITY OF SPRING VALLEY VILLAGE’S WEBSITE AT WWW.SPRINGVALLEYTX.COM.

Firms may submit proposals for any or all activities. The City of Spring Valley Village reserves the right to negotiate with any and all persons or firms submitting timely proposals and may award one or more contracts to one or more service provider(s). The City of Spring Valley Village will, in its sole discretion, determine the number of contracts awarded, and may decide not to award any contracts.

Award will be made during a succeeding city council meeting.

The City will select a firm or individual based on demonstrated qualifications, competence and experience that best serves the interests of the City. The City reserves the right to reject any and all proposals, to waive any and all technicalities, and to request

additional information from respondents to clarify any areas of the proposal. The City reserves the right to issue a new RFQ as well. Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFQ, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected. The RFQ is not to be considered as a contract or as a commitment of any kind. If this RFQ results in an award offer by the City, a specific scope of work, fees, insurance coverage, and other contractual matters will be determined during contract negotiations.

A. NATURE AND SCOPE OF SERVICES REQUIRED

The City of Spring Valley Village, Texas, is soliciting proposals from qualified and experienced Certified Public Accountants (“CPA”) firms to obtain internal audit services concerning the Spring Valley Village Police Department, and possible forensic audit depending on the findings of the internal audit for the Calendar Years 2019 – 2021 based on the following Objectives:

Objectives

- To ensure that Police Department employees receiving salary payments are valid and authorized.
- To ensure that data in the timekeeping and payroll system for the Police Department is complete and accurate.
- To ensure that employee salary and other payments and employee deductions for Police Department employees are properly calculated, authorized, and timely processed.
- To determine if internal controls are properly followed and payroll procedures are properly documented and followed by the Police Department.
- To ensure financial compliance by the Police Department with local, state, and federal policies, regulations, and laws.

The following Scope of Work covers only the general requirements as to the provision of audit services for the City concerning the Police Department. If it should become necessary for the City to request the auditor 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. Any such additional work agreed to between the City and the Firm shall be performed at the same rates set forth in the contract approved by the City and Firm.

Scope of Work for audit period Calendar Years 2019 – 2021:

- Conduct general review of City’s timekeeping and payroll systems related to the Police Department.

- Conduct interviews with Police Department managers and staff to determine understanding of relevant internal controls, directives, policies, and procedures.
- Evaluate the adequacy of internal controls and conduct any audit tests necessary to provide reasonable assurance of detecting any risk of fraud or illegal acts.
- Conduct review and assessment of timekeeping system to determine if payroll records were appropriately approved by Police Department supervisors and managers.
- Conduct review and assessment of compliance of the Police Department based on adopted City policies and procedures (Personnel Manual, Purchasing, Contracting, Financial, budgeting, etc.) and State and Federal laws (FLSA, FMLA, etc.)
- Verify Police Department salary, wages, and deductions are properly authorized and calculated, including with regards to overtime pay, holiday pay, vacation time, sick leave, and other approved forms of leave.
- Conduct review of Police Department personnel files to determine if payroll information is supported by source documents that are properly approved and are valued (e.g. Form I-9, Form W-4).

In examining the above, it is expected that the auditor will perform field and verification work, including interviews with relevant persons.

On occasion, the City may request the auditor to perform other audits and reviews not specifically provided for under this section.

The City reserves the right to contract any additional audits or reviews with whomever it chooses.

B. AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this RFQ, 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 U.S. General Accounting Office's (GAO) Government Auditing Standards (1994), the provisions of the federal Single Audit Act of 1984 and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments as well as the following additional requirements: examination for compliance with procedures established by City Ordinance or, where applicable, State and Federal Laws or regulations, including the Texas Code of Criminal Procedures.

C. REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements the auditor shall issue a report identifying whether any irregularities or illegal acts were detected in connection with in the scope of services.

The report shall detail any evidence of illegal or irregular acts, and contain recommendations for the correction of conditions that may lend themselves to irregular or illegal acts. The report should cite relevant laws or regulations; where findings in the audit are related to irregularities, the report should identify best practices.

Reports are to be addressed to the Mayor and City Council and delivered to the City Administrator for distribution to the Mayor and City Council.

D. 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 five (5) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available, upon request.

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

E. SPECIAL CONSIDERATIONS

- If irregularities or illegalities are discovered as a result of the internal audit, the City anticipates that it may need to undertake a forensic audit.
- In the event of civil or criminal proceedings, the City expects that the auditor will make him or herself available.

F. SAFEGUARDING OF CITY'S INFORMATION AND DATA

The auditor shall safeguard all information and data provided by the City. Further, the auditor shall not sell or make available data or mailing lists compiled from data received from the City without the express written approval of the City Council, through the City Administrator, with appropriate remuneration to the City.

G. PUBLIC INFORMATION ACT

Except as allowed or required by law, all documents submitted as part of the proposal response will be deemed confidential during the evaluation process. Following award of contract, all proposals become public documents and are available for public viewing upon written request. Respondent's proprietary or confidential information should be clearly marked: "CONFIDENTIAL – DO NOT DUPLICATE WITHOUT PERMISSION". Notwithstanding the foregoing, each respondent acknowledges that the City is subject to the Texas Public Information Act. In addition, nothing in this RFQ places any obligation on the City to notify a respondent of a request for information or to otherwise ensure confidentiality.

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

All City 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 auditing firm. Photocopying of any necessary documents to perform the audit, i.e., invoices, bank statements, reports, etc., will be the responsibility of the auditing firm.

The City will make its records and staff available to the auditor. Availability of third-party personnel and documents is at the discretion of third-parties.

The auditor's principal contact with the City will be City Administrator Julie Robinson, email to jrobinson@springvalleytx.com or phone (713) 465-5306.

The City will provide the auditor with available workspace during normal business hours. The auditor will be provided with access to a Wi-Fi connection, photocopying facilities and a fax machine.

I. SUBMITTAL REQUIREMENTS

Respondents must provide the following information in their submission in order to be considered responsive. The purpose of the submissions is to demonstrate the qualifications, competence, experience and capacity of the firms seeking to undertake an independent audit of the City in conformity with the Scope of Work of this RFQ. The submissions should demonstrate the qualifications of the firm and the particular staff to be assigned to this Project. THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE SUBMITTALS.

Submittals must be 10 pages or less including the transmittal letter and should address all the elements outlined below. The submission should be prepared simply and economically, providing a straightforward concise description of the respondent's capabilities to satisfy the requirements of the RFQ. While additional data may be presented, the

following subjects must be included. They represent the criteria against which the submissions will be evaluated.

1. Mandatory Element (15 points)

- A letter of transmittal, limited to 2 pages, that includes:
 - A brief statement of the respondent's understanding of the scope of work;
 - The names titles, mailing and email addresses, and telephone numbers of the individuals who are authorized to make representations on behalf of the respondent;
 - A statement that the person signing the transmittal letter is authorized to legally bind the respondent;
 - Identification of a single point of contact to respond to any questions regarding the submission.
 - A statement that the firm and firm personnel are independent and licensed to practice in Texas;
 - A statement that the firm will meet the independence standards of Government Auditing Standards, United States Government Accountability office (GAO); and
 - A statement that neither the firm nor any of its firm personnel have a conflict of interest with regard to any other work performed by the firm for the City.

2. Technical Qualifications (65 points)

A. Expertise and Experience

- a.) A description of work performance and experience with similar projects including a list of at least three (3) references from past local government clients, with information describing the relevancy of the previous performance.
- b.) Describe the capacity to perform the Scope of Work activities as well as resumes of all employees who would be assigned to the Project if your firm is selected, identifying current employees and proposed hires/non-CPA subconsultants; and
- c.) A statement substantiating the resources of the service provider and the ability to carry out the scope of work requested within the proposed timeline.
- d.) Describe the proposed plan undertaking the Project including a timeline for completion. The proposed plan 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.

3. References, Cost Control Experience, Results (20 points)

Respondents will be evaluated based on satisfactory client references: budget, cost controls experience, and results. The City will contact these references, and responses will be used in conjunction with the evaluation of the submissions.

I. EVALUATION CRITERIA

Proposals will be evaluated based on three sets of criteria outlined above, including compliance with the page limitation. In the event that oral interviews are necessary to break a tie or for making final clarification in the evaluation process, additional points may be awarded. It should be understood that while the total score is a significant factor, the City reserves the right to consider other factors in making a final selection of the firm that will serve the best interest of the City.

J. FINAL SELECTION

The City will select a firm based upon demonstrated qualifications, competence and experience that best serve the interests of the City. Upon selection of a firm, the City and the selected respondent shall enter into negotiations regarding the price and compensation terms. If those negotiations are not successful, the City will commence negotiations with the next highest point respondent in ascending order.

K. RIGHT TO REJECT PROPOSALS/WAIVER OF TECHNICALITIES

The City reserves the right, without prejudice, to reject any or all proposals, and to waive any and all technicalities. The City reserves the right to issue a new RFQ as well. Responses may be disqualified for any of, but not limited to, the following reasons:

- Collusion among respondents;
- Failure to comply with or inclusion of terms and conditions in conflict with, the terms of this RFQ, or City's procurement rules and procedures; or
- Failure to meet minimum response requirements established in the RFQ.

Any questions or requests for clarification must be submitted in writing via EMAIL to Julie Robinson, City Administrator, jrobinson@springvalleytx.com, and the last day for questions or requests for clarification is Monday, October 17, 2022. The City of Spring Valley Village may, if appropriate, circulate the question and answer to all service providers submitting proposals.