



Request for Proposal (RFP) for
Auditing Services

Issue Date: As listed on crcog.bonfirehub.com

Deadline for Questions: As listed on crcog.bonfirehub.com

Response Date/Time: As listed on crcog.bonfirehub.com

Response Location: crcog.bonfirehub.com

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1 INTRODUCTION AND INTENT

The Capitol Region Council of Governments (CRCOG) is requesting proposals from qualified firms of certified public accountants (as approved by the State of Connecticut’s Office of Policy and Management) to audit its financial statements for the fiscal years ending June 30, 2023, 2024 and 2025. These audits are to be performed in accordance with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants, the standards set forth for financial audits in the U.S. Comptroller General's Government Auditing Standards (1994), the provisions of the federal Single Audit Act of 1984 and the U.S. Office of Management and Budget’s (OMB) Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, the provisions of Sections 4-230 through 4-236 of the Connecticut General Statutes concerning the State Single Audit Act, and all relevant statements issued by the Government Accounting Standards Board (GASB).

It is CRCOG’s intent to award a contract for three-year term, with options for additional 2-year extensions.

2 BACKGROUND AND OVERVIEW

A. Organizational Overview

The Capitol Region Council of Governments (CRCOG) is a voluntary Council of Governments formed to initiate and implement regional programs of benefit to the towns and the region. It is guided by the chief elected officials of our 38 Metro Hartford municipalities. The mayors, first selectmen, and town council chairmen who make up our governing Policy Board recognize that the future of our individual members is tied to the future of our region. Our members have collaborated for more than 50 years on a wide range of projects to benefit our towns individually and the region as a whole. CRCOG serves the Capitol Region and all our municipalities by:

- Helping members improve governmental efficiency and save tax dollars through shared services and other direct service initiatives;
- Promoting efficient transportation systems, responsible land use and preservation of land and natural resources and effective economic development;

RFP: Audit Services

- Strengthening the Capitol City of Hartford as the core of a strong region, and as our economic, social and cultural center;
- Advocating for the region and its towns with the State and Federal governments;
- Strengthening our regional community by helping coordinate regional agencies and programs; and
- Assisting local governments and citizens in articulating, advocating and implementing the vision, needs and values of their regional community.

B. Budget and Audit Financial Information

The Internal Revenue Service has determined CRCOG to be an organization described in Section 115 a of the Code.

For fiscal year 2022-2023, CRCOG has an agency budget of \$8,142,156 that includes \$1,677,827 for personnel costs covering approximately 26 employees. In general terms, CRCOG derives its funding from federal, state and foundation grants, town assessments, contract services and user fees. More detailed information on CRCOG’s 2022-2023 Budget is available at: <http://www.crcog.org/>

2020-21 Audit Information

Copies of the agency’s 2020-2021 audited financial statements are also available in PDF format on the CRCOG website at: <http://www.crcog.org/>. These documents should be reviewed by prospective firms in order to garner a better sense of the size and scope of the work required in connection with this RFP.

In addition, the cost allocation plan filed with the Connecticut Department of Transportation (CRCOG’s cognizant agency) is available for review upon request.

C. Fund Structure

CRCOG uses the following fund types and account groups in its financial reporting:

Fund Type/Account Group	Number of Funds
Government Fund Types	
General Fund	1
Special Revenue Funds	13
Fiduciary Funds	
Trust Funds	2

D. Basis of Presentation

CRCOG is considered a single-program governmental organization for financial reporting purposes. Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments requires the presentation of government-wide financial statements and fund financial statements. CRCOG has no business-type activities.

E. Financial Management System

All accounting, budgeting and financial reporting records are created and maintained using the agency’s integrated GMS (Grants Management Systems) financial management software package. The payroll function is currently outsourced.

F. Contacts

The auditor's principal contact at CRCOG will be the Finance Officer, or a designated representative, who will coordinate the assistance to be provided by CRCOG to the auditor.

3 SCOPE OF SERVICES

A. General

Firms submitting proposals must be qualified to perform independent audits of municipalities and other political subdivisions of the State of Connecticut.

The agency desires the successful auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles. Accordingly, the auditor(s) shall state that the primary purpose of the audit is to express an opinion on the general purpose financial statements taken as a whole and that the audit is subject to the inherent risk that errors or irregularities may occur and not be detected.

While the auditor is not required to audit the supporting schedules contained in the annual financial report, he/she is to provide an "in-relation-to" report on the supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements and the combining and individual fund financial statements and schedules.

Specifically, the auditor will be required to examine, finalize and submit the following additional information that will be subjected to the auditing procedures applied in its audit of the general purpose financial statements:

1. All combined, combining and individual fund and account group financial statements.
2. Required Supplementary Information, as required by the Government Accounting Standards Board (GASB).
3. Supplemental Schedule of Federal Financial Assistance and Single Audit Reports.
4. Supplemental Schedule of State Financial Assistance and Single Audit Reports.
5. Required Supporting Schedules of the Regional Transportation Planning Grants.

B. Reports

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue, as required by generally accepted auditing standards, Government Auditing Standards, *OMB Circular a-133*, and the *Connecticut General Statutes*, reports including, but not limited to, the following:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- A report on compliance with applicable laws and regulations.
- Reports on the supplementary schedules of federal and state financial assistance.
- Reports on the internal control structure used in administering federal and state financial assistance programs.

- Reports on compliance with laws and regulations related to major and non-major federal and state financial assistance programs. This report should include an opinion on compliance with specific requirements applicable to major federal and state financial assistance programs, a report on compliance with general requirements applicable to major and non-major federal and state financial assistance programs, and a report on compliance with laws and regulations applicable to non-major federal and state financial assistance program transactions tested.
- A report on the internal fraud control structure based on the auditor's understanding of the programs and controls in place to address fraud risks.

The auditor shall communicate in a letter to the Executive Committee 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.

C. 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 CRCOG of the need to extend the retention period. The auditor will be required to make working papers available, upon request by the CRCOG. 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. Other Audit Services

Periodically, the CRCOG is required to have separate audits performed such as the CRCOG Foundation, Inc. The auditor will be expected to perform these audits and any other audit services requested by the CRCOG that fall outside of the standard audit at the hourly rate stated in your fee submission on a negotiated total project basis.

E. Implied Requirements

All services not specifically mentioned in this Request for Proposals that are necessary to provide the functional capabilities described by the auditor shall be included in the Scope of Services.

F. Assistance to Be Provided to the Auditor and Report Preparation

Statements and Schedules and Other Pertinent Information to be Prepared by CRCOG Staff. CRCOG staff will prepare or provide the following statements and schedules for the auditor as follows:

1. Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances.
2. Detail of balance sheet and subsidiary account activity.
3. Check registers for all funds.
4. Bank reconciliations for all accounts.
5. Analysis of accounts as requested.
6. Investment activity schedules.
7. Fixed assets schedules.
8. Payroll records.
9. Schedule of Compensated Absences.

- 10. Combined, combining, and individual fund statements for all funds.
- 11. Management Discussion and Analysis.
- 12. Other reports as required by changes in GASB Statements (pending the approval of the Chief Operating Officer).

Office Space

Office space will be provided in close proximity to the financial records. Telephones will be made available as well as the use of a copy machine during the engagement. The auditor will be required to provide its own equipment and other office materials.

G. Estimated Schedule for the Annual Audit

It is anticipated that a similar work schedule will apply to subsequent years.

Entrance conference with Finance Officer and Chief Operating Officer to commence year-end audit work	July
Preliminary fieldwork begins	August
Final audit work begins	October
Exit conference to review draft and findings	November
Draft comments returned to auditors by	December 1
Final Report returned	December 15

As stated above, the submission date for the various reports to CRCOG and the appropriate cognizant agencies is December 15. All reports shall be addressed to CRCOG. The final report should be submitted electronically to the Finance Officer. Ten (10) printed copies should be delivered to CRCOG, Attention Finance Officer.

In addition, the successful auditor will submit copies of reports, as required by state and federal audit requirements, directly to the appropriate agencies.

4 MINIMUM QUALIFICATIONS

The following minimum qualifications must be present for a firm to be considered for award of a contract under this RFP:

- All required licensures, registrations and certifications to do business in the State of Connecticut.
- Experience working with public entities to provide Auditing Services, with a minimum of three municipal or government agency clients in Connecticut.
- At least one key personnel assigned to the contract must have more than 10 years’ experience in this industry.

5 PREPARING A RESPONSE

By submitting a response, respondents represent that they have thoroughly examined and become familiar with the scope of services outlined in this RFP and are capable of performing the work to achieve the objectives.

Proposals submitted in response to the RFP will be publicly available once a contract is executed or negotiations for the award of such contract have ended pursuant to Connecticut General Statutes Section 1-210(b)(24). All documents that the proposer believes to be confidential trade secrets and/or commercial or financial information and except under the above statutes should be clearly marked as such to preserve the Freedom of Information Act exemption for confidential trade secrets pursuant to Connecticut General Statutes (5)(A) and (5)(B).

CRCOG may provide reasonable accommodations, including the provision of informational material in an alternative format, for qualified prospective contractors with a disability. Prospective contractors requiring accommodation shall submit requests in writing, with supporting documentation justifying the accommodation, to CRCOG at the following address:

CRCOG
Re: Accommodation for RFP Audit Services
241 Main Street, 4th Floor
Hartford, CT 06106

Requests for accommodation must be received by the Deadline for Questions as listed on the cover page. CRCOG reserves the right to grant or reject any request for accommodation.

Respondents are asked to submit all responses to the location outlined on the coversheet. Respondents must submit electronic versions of all documents. Please note, if you have alternate proposals, you may submit those under the appropriate section as “alternate proposals”.

Receipt of sealed proposals for furnishing the services described herein is due **no later than the proposal due date and time listed on this coversheet. The clock which will be used for the submission deadline will be the clock on the Bonfire hub portal.**

Vendors should submit one document that includes sections A – G outlined below. Please submit your cost proposal (section H) separately from the other sections. Please clearly label your sections.

A. General Information.

All vendors are required to provide the following information

1. Company Information (including primary point of contact)
2. Please provide the following:
 - Indicate if there has been any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations? If yes, please explain.
 - Please list up to 5 accounts that you have handled for political sub-divisions.
3. Current Users and References. Submit five current clients with contact information, a brief description of the work provided (Note: Government references are strongly preferred).

B. Affirmative Statements

1. Statement of Independence

An affirmative Statement of Independence of CRCOG as defined by generally accepted accounting standards and the U.S. Comptroller General's Government Auditing Standards. The firm should also list and describe the firm's professional relationships involving CRCOG or any of its agencies for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit

2. Statement of Licensure

An affirmative **Statement of Licensure**, indicating that the firm and all assigned key professional staff are properly qualified (registered/licensed) to practice in Connecticut.

C. Relevant Experience, Audit Approach, Delivery Plan

1. Firm Qualifications

A section addressing the Firm's Qualifications and Experience. This section of the proposal 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 staff to be so employed on a part-time basis. Specific attention should be afforded to demonstrating the firm's qualifications as they relate to performing independent audits of small municipalities and other political subdivisions of the State of Connecticut, as well as evidence of having been engaged as independent auditors for the purpose of rendering an opinion on the annual financial statements of similar organizations in the most recent fiscal year.

2. Staff Qualifications

A section addressing **Staff Qualifications and Related Experience**. Specifically, the firm should identify the staff who will be assigned to CRCOG's audit and include a resume for each person. Information on governmental professional affiliations, training and seminar sessions attended should also be included. Please also describe the roles and responsibilities of each team member.

3. Audit Approach

A section addressing the proposed **Audit Approach**. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed to perform the services outlined herein. In developing the work plan, reference should be made to such sources of information as the CRCOG's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

4. Delivery Plan

The firm's service delivery plan should also be highlighted, and should address: 1) how the firm intends to conduct the audit in the first year versus subsequent years; 2) what work will be done by whom, how and where; 3) staffing requirements; and 4) how the services will be coordinated and monitored and how access to them will be ensured through entrance conferences, progress reporting, and exit conferences.

D. Technical Proposal Packet

Respondents are also required to provide, as part of their technical proposal packets:

- One copy of at least two General Purpose Financial Statements/Annual Financial Reports issued by Connecticut municipalities/"audited agencies," as defined by Section 7-391 of the Connecticut General Statutes, in which their opinion is contained.
- The results of their latest federal or state desk reviews or field reviews of their audits.
- 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.

E. Peer Review Report

A copy of the firm's most recent **Peer Review Report**.

F. Additional Required Information.

The firm should also submit the following:

- A statement accepting of all terms, conditions and requirements contained in the RFP. If you do not accept all terms, conditions and requirements, please submit a separate document that details an explanation.
- **Non-Collusion Certification:** The company should certify that this RFP is being submitted without any collusion, communication or agreement as to any matter related to the RFP with any other respondent or competitor.

G. Insurance

All respondents are required to submit, with their responses, a copy of the cover sheet from their insurance policy(ies) (or an equivalent piece of documentation) which demonstrates the firm's current coverages and limits for General Liability, Automobile Liability, Professional Liability and Worker's Compensation Insurance as appropriate for the project work required herein.

H. Cost Proposal for Audit Services

Please provide the following information:

- Maximum all-inclusive fee for Audit services for Audit years: FY2022-2023, FY 2023-2024, FY 2024-2025
- Hourly rates for audit services that fall outside of the standard audit described in this RFP

CRCOG reserves the right to negotiate fees and project scope with the successful respondent if it is deemed to be in the agency's best interest. All proposals submitted shall be considered valid for at least one hundred and twenty (120) days from the opening date.

1. The figures furnished should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals. The total all-inclusive maximum price proposal is to contain all direct and indirect costs including all out-of-pocket expenses. CRCOG will not be responsible for expenses incurred in preparing and submitting the technical proposal or the cost proposal. Such costs should not be included in the proposal.
2. The all-inclusive maximum prices furnished shall cover CRCOG's audit for the fiscal years outlined above. Should the agency decide to extend for one or two additional years, pricing to cover audit work for additional years shall be negotiated.
3. An all-inclusive hourly rate for audit services is also requested should it become necessary for CRCOG to request the auditor to provide services outside the scope of work outlined herein.
4. In an effort to give respondents a better sense of the scope of work that will actually be required and to help them price their proposals appropriately, it should be noted that CRCOG paid its current auditors, CliftonLarsonAllen (CLA) \$38,200 for the completion of the FY2022 audit.

Please note, alternate proposals will be accepted for this section.

I. Deadline for Responses

Responses must be submitted no later than the time and date outlined on the coversheet. Responses should be submitted as outlined on the coversheet.

Any responses received after this date and time will not be considered.

6 QUESTIONS

Questions shall be submitted only via CRCOG's bonfire portal at crcog.bonfirehub.com by **the time and date on the coversheet**. No oral interpretations shall be provided. Responses shall be posted as addenda at crcog.bonfirehub.com. It is the respondent's responsibility to check the website for addenda prior to submission of any proposal.

Prospective contractors shall not attempt to communicate with, in writing, electronically or orally, any CRCOG official or employee other than the method listed in this section, above. Prospective contractors shall not contact any other CRCOG officials in an attempt to gather information regarding this RFP, or in an attempt to influence CRCOG's consideration of its proposal. All inappropriate communications with CRCOG employees or officials will be forwarded to the proposal evaluation team. Inappropriate communications by a prospective contractor may, at the discretion of the evaluation team, constitute grounds for disqualification of that prospective contractor's proposal. Alternatively, the evaluation team may, at its discretion, consider such inappropriate communications when evaluating and scoring proposals.

7 RFP GENERAL TERMS AND CONDITIONS

A. Acceptance or Rejection by the Capitol Region Council of Governments

The CRCOG reserves the right to accept and or reject any or all proposals submitted for consideration or to negotiate separately in any manner necessary to serve the best interests of the CRCOG and its members. Respondents whose proposals are not accepted shall be notified in writing.

B. Ownership of Proposals

All proposals submitted in response to this RFP are to be the sole property of CRCOG and shall be subject to the provisions of Section 1-210 of the Connecticut General Statutes (re: Freedom of Information).

C. Changes to Proposals

No additions or changes to the original proposal will be allowed after submittal.

D. Contract Requirements

A formal contractual arrangement will be entered into with the consultant, selected as per the CRCOG standard form of agreement. The contents of the proposal submitted by the successful respondent and the RFP will become part of any Contract award.

E. Amending or Canceling Request

CRCOG reserves the right to amend or cancel this RFP, prior to the due date and time, if it is deemed to be in its best interest to do so.

F. Waiver of Informalities

The Capitol Region Council of Governments reserves the right to accept or reject any and all responses to this Request for Proposals, or any part thereof, and to waive any informalities and/or technicalities that are deemed to be in its best interest.

G. Collusion

By responding, the firm implicitly states: that his/her proposal has not been made in connection with any other competing firm submitting a separate response to this RFP; is in all respects fair; and has been submitted without collusion or fraud. It is further implied that the firm did not participate in the RFP development process, had no knowledge of the specific contents of the RFP before its issuance, and that no employee of CRCOG either directly or indirectly assisted in the vendor's proposal preparation.

H. Assigning/ Transferring of Agreement

Any successful firm is prohibited from assigning, transferring, conveying, subletting or otherwise disposing of the resulting agreement or its rights, title, or interest therein or its power to execute such an agreement to any other person, company or corporation without prior consent and approval in writing from CRCOG.

I. Termination

CRCOG may terminate any contract(s) or any part of any contracts resulting from this process at any time for: cause, default or negligence on the part of the vendor; or if the vendor fails, in the opinion of the Agency, to meet the general terms and conditions of any resulting contract or to provide a level of service that is deemed to be in the best interest of the Agency.

J. Severability

If any terms or provisions of this Request for Proposal shall be found to be illegal or unenforceable, then such term or provision shall be deemed stricken and the remaining portions of this document shall remain in full force and effect.

K. Affirmative Action

The Towns participating in this RFP are equal opportunity employers and require an affirmative action policy from all contractors and vendors as a condition of doing business with the towns, as per Federal Order 11246. By signing the proposal sheet for this bid, all vendors and contractor agree to this condition of doing business with the towns and should the towns choose to audit their compliance, the vendor agrees to cooperate fully.

L. Insurance Requirements

The Respondent shall, at its own expense and cost, obtain and keep in force during the entire transition and contract period the following insurance coverages covering the Respondent and all its agents, employees and sub-contractors and other providers of services, and shall name the Capitol Region Council of Governments and its employees and agents as an Additional Insured on a primary and non-contributory basis to the Respondent's Commercial General Liability and Automobile Liability policies. These requirements shall be clearly stated in the remarks section on the Respondent's Certificate of Insurance. In addition:

1. All policy forms shall be on the occurrence form.

2. Acceptable evidence of coverage will be on the ACORD form or a form with the same format.
3. All renewal certificates shall be furnished at least 10 days prior to policy expiration.
4. Each certificate shall contain a 30-day notice of cancellation.
5. Insurance shall be issued by an insurance company licensed to conduct business in the State of Connecticut which has at least an "A-" policy holders rating according to Best Publications latest edition Key Rating Guide.

Required insurance coverage:

1. **Professional Liability Insurance** with limits up to \$2,000,000 aggregate limit issued on claims made basis for the term of the contract and continuing for two years following the completion of the contract at the Vendor's cost.
2. **Comprehensive General Liability Insurance:** Vendor shall, at its own cost and expense, obtain and keep in force during the Term of the Agreement general liability insurance with minimum limits of 1 million per occurrence/ 2 million aggregate and shall name the CRCOG and their respective officers, officials, employees, agents, boards, and commissions as Additional Insureds on a primary and non-contributory basis. There shall be no special limitations on the scope of protection afforded to the CRCOG. Vendor shall assume any and all deductibles in the described insurance policies and Vendor's insurer shall have no right of recovery or subrogation against CRCOG. These requirements shall be clearly stated in the remarks section on Vendor's Certificate of Insurance. Insurance shall be written with insurance carriers approved in the State of Connecticut and with a minimum Best's Rating of A-and all deductibles, if any, are the sole responsibility of Vendor.
3. **Automobile Liability Insurance** including non-owned and hired vehicles in the same limits as indicated above.
4. **Workers' Compensation Insurance** at the Connecticut statutory limit including Employers' Liability with limits of \$100,000 each accident, \$500,000 for each disease/policy limit, and \$100,000 for disease for each employee.
5. **Excess Liability Umbrella Form** over sections B, C, and D-Employers' Liability with limits up to \$4,000,000.

M. Hold Harmless and Indemnification

In addition to its obligation to provide insurance as specified above, the Vendor, its subcontractors, agents and assigns shall indemnify and hold harmless the Capitol Region Council of Governments and its member municipalities, including but not limited to, its elected officials, and its officers, from any and all claims made against the CRCOG, including but not limited to, damages, awards, costs and reasonable attorney's fees, to the extent any such claim directly and proximately results from the negligent acts, errors, or omissions in performance of services by the Vendor during the Vendor's performance of this Agreement or any other Agreements of the Vendor entered into by reason thereof. CRCOG agrees to give the Vendor prompt notice of any such claim and absent a conflict of interest, an opportunity to control the defense thereof.

8 RFP EVALUATION AND SELECTION PROCESS

The following is a general description of the process by which a contractor will be selected for award of a contract to perform the services described in this RFP:

1. Request for Proposals (RFP) is released to prospective contractors.
2. All questions regarding this RFP, as well as the CRCOG's responses to the questions, will be posted as an addendum to the RFP.

3. All proposals must be received by CRCOG no later than the date and time specified on the cover sheet of this RFP. Late proposals will not be considered or reviewed.
4. Following the due date and time when proposals are due, the [envelope or package containing the proposals from each responding firm will be opened by CRCOG personnel/the submitted proposals will be downloaded from Bonfire.] **The opening of the proposals is not open to prospective contractors or the public.**
5. CRCOG's evaluation team expects to take the following actions to determine the merits of the proposals that are submitted:
 - a. **Review of Proposals:** Review the proposals to determine whether they are responsive to the RFP and that they were submitted by responsible companies.
 - b. **Evaluation of Proposals:** Proposals shall be evaluated by using the following criteria:
 - **Expertise and Experience**--Firm's demonstrated successful experience in like or similar completed projects and experience of staff to be assigned to the CRCOG audit
 - **Audit Approach**--Firm's outlined audit approach, description of services provided and the quality of samples of completed audits
 - **Proposal Fee**
 - c. **Selection:** Selection shall be made of one or more respondents deemed to be fully qualified and best suited among those submitting proposals on the basis of the evaluation factors included in the Request for Proposals.
 - d. **Oral Presentation:** At the option of the evaluation team, the evaluators may request oral presentations by any number of the finalists for the purpose of clarification and amplification of the materials presented in any part of the proposal. The evaluators may also request best and final offers (BAFOs) from one or more prospective contractors. However, prospective contractors are cautioned that the evaluators are not required to invite oral presentations, request clarification, or conduct negotiations and may award a contract based on the original proposal. Therefore, all initial proposals should be complete and reflect the contractor's most favorable terms.
 - e. **Negotiation:** At the discretion of the evaluation team, negotiations shall be conducted with the respondent(s) so selected. After negotiations have been conducted with the respondent so selected, the CRCOG shall select the respondent which, in its opinion, has made the best proposal, and shall award the contract to that respondent if it so chooses.
 - f. **Award or Non-Award:** Should CRCOG determine in its sole discretion that only one respondent is fully qualified, or that one respondent is clearly more highly qualified than the others under consideration, a contract may be negotiated and awarded to that respondent. The award document will be a contract incorporating by reference all the requirements, terms and conditions of the solicitation and the contractor's proposal as negotiated. CRCOG reserves the unqualified right to reject any and all proposals when such rejection is deemed to be in its best interest.