

CITY OF SCRANTON

INVITATION TO BID

Separate sealed bids will be received by the Office of the City Controller for the City of Scranton, 340 North Washington Avenue, Scranton, Pa. 18503 until Friday, November 6, 2020 at 10:00 a.m. at which time they will be read aloud in City Hall Chambers by the Business Administrator (Or his Designee) located on the 2nd floor in City Hall and will be made available for public viewing at www.youtube.com/user/electriccitytv570 for the following:

**Scranton Single Tax Office Independent Post Audit for the Fiscal Years
12/31/2019 & 12/31/2020**

All bids shall be in accordance with the specifications which may be obtained from the City of Scranton Purchasing Department, 340 North Washington Avenue, Scranton, Pa. 18503 and which may be had by bona fide bidders. Copies can be obtained on the City of Scranton website at: www.scrantonpa.gov. If you intend to submit a bid, you are required to notify Julie Reed, Purchasing Clerk for the City of Scranton via email at: jreed@scrantonpa.gov. If you fail to notify the Purchasing Clerk of your intent to submit a bid, you will not receive any Addenda or answers to any questions that may be submitted by other bidders.

All bids must be accompanied by a signed Affirmative Action Certification, a signed Certificate of Non-Segregated Facilities, and a signed Non-Collusion Affidavit of Prime Bidder.

Each bidder shall enclose a cashier's check, certified check, or bid bond in the amount of \$500.00, as a guarantee to keep its offer open until the City accepts or rejects same and as to the successful bidder until the required surety bond is furnished. Proposals must be typewritten or written legibly in black ink. A cashier's check and/or an official bank check are acceptable. The successful bidder, within ten (10) days of the notification of the award shall be required to furnish a surety bond in the amount of \$1000.00 as a guarantee to furnish services as specified. The contract shall be awarded to the lowest, most responsible bidder; however, the City of Scranton reserves the right to reject any or all bids of any bids submitted.

Envelopes containing bids must be plainly marked outside specifying material contained in bid and mailed to **John Murray, Office of the City Controller, 340 North Washington Avenue, Scranton, Pa., 18503** so as to arrive at the office by the date and time first specified above. Envelopes containing bids can also be hand delivered to the Office of the Treasurer located on the first floor of City Hall.

The City of Scranton is committed to maintaining the health and safety of all employees and visitors. Therefore, attendance at the bid opening is not a requirement. If you choose to attend the bid opening, masks are required upon entrance into the building. We will allow each bidder to have one representative present at the bid opening.

John Murray
City Controller

TO WHOM IT MAY CONCERN:

You are invited to submit a proposal for "AN INDEPENDENT POST AUDIT" of all Single Tax Office activities, including collection of all applicable revenue and expenditures in accordance with the enclosed Request for Proposal.

All proposals must be submitted in five (5) copies to the City of Scranton, Office of the City Controller, 2nd floor, 340 North Washington Avenue, Scranton, Pennsylvania 18503. All proposals must be submitted in a sealed envelope and clearly marked "INDEPENDENT POST AUDIT-SINGLE TAX OFFICE".

All proposals must be received by the City Controller no later than 10:00 A.M. (prevailing time) on **November 6, 2020**. Late proposals will not be considered regardless of the reason.

Polices

- All submittals shall become the property of the City of Scranton and will not be returned.
- Deadline extensions will not be granted.
- Late submittals shall not be evaluated.
- The City of Scranton reserves the right to reject any or all submittals on the basis of being unresponsive to the guidelines or for failure to disclose requested information.
- The City of Scranton shall not be held liable for any costs incurred by Respondents in the preparation of submittals nor in costs related to any element of the selection and contract negotiation process.
- To the extent allowed by law, responses will be held in confidence by the City of Scranton
- The proposal shall be binding for a period of ninety (90) days.
- Proposals not properly addressed shall not be accepted.
- The City of Scranton assumes no responsibility for improperly delivered proposals, carrier delays, or interruptions in the delivery service causing the proposal to be submitted following the deadline.
- Any proposal may be withdrawn or modified by written request of the Prosper, provided such request is received by the Business Office at the above address prior to the date and time of the request of proposals. The request must be made formally in writing or electronically by mail.

No, oral, telephone, emailed, or faxed responses shall be considered. Any responses received after the above schedules due date and time shall not be accepted or considered.

Very truly yours,

John J. Murray
City Controller

INVITATION FOR REQUEST FOR PROPOSAL

SCRANTON SINGLE TAX OFFICE

Prospective respondents are invited to submit a proposal for an "Independent Post Audit" of all Scranton Single Tax Office revenues and accounts in accordance with the Request for Proposal.

All proposals must be submitted as instructed in five (5) copies to the Office of the City Controller, 2nd Floor, City Hall, 340 North Washington Avenue, Scranton, Pennsylvania, 18503. All proposals must be delivered in a sealed envelope and clearly marked. Late proposals will not be considered regardless of the reason.

CONTRACT PERIOD: The Request for Proposal incorporates audits for the fiscal years ending December 31, 2019 and December 31, 2020.

GENERAL INFORMATION FOR OFFERORS

Purpose: The Request for Proposal (RFP) provides interested prospective proposers with sufficient information to enable them to prepare and submit fixed cost proposals for consideration by the Office of the City Controller on behalf of the City of Scranton and Scranton School District to select an auditing firm to provide an independent post audit for the Scranton Single Tax Office.

- A. No verbal information to bidders will be binding on the City and School District. The written requirements will be considered clear and complete, unless written attention is called to any apparent discrepancies or incompleteness before the opening of the proposals. All alterations to the Request for Proposal will be made in the form of a written communication emailed to all prospective proposers. The communications shall then be considered to be part of the Request for Proposal.
- B. Submission of a proposal will be considered as conclusive evidence of the proposer's complete examination and understanding of the request.
- C. The City of Scranton reserves the right to reject any and all proposals submitted and to request additional information from any Proposer. The City of Scranton reserves the right to waive minor irregularities in the procedures or proposals if it is deemed in the best interest of the City of Scranton. The City may elect, at its sole and absolute discretion, to award a Contract based on the initial proposals, or, to open negotiations, either written or oral, with one or more proposers to address performance, technical, pricing, delivery, or other provisions. If negotiations are opened, the City may elect, at its sole and absolute discretion, to conclude negotiations at any time if it is determined to be in its best interest, or they will be closed upon settlement of all questions and clarifications. Proposals may be rejected and negotiations terminated by the City. The award will be based on the offers submitted, as well as any and all negotiations conducted. The City further reserves the right to reject all proposals and seek new proposals when such procedure is considered to be in the best interest of the City.

- D. The award will be made to that responsive and responsible proposer whose proposal, conforming to requirements of the request, will be most advantageous to the City, price and other factors considered. The award may or may not be made to the firm with the lowest cost.
- E. The City shall have the right, without invalidating the contract, to make additions to or deductions from the items or work covered by the Request for Proposal. In case such deductions or additions are made, an equitable price adjustment shall be made between the City and the Proposer. Any such adjustments in price shall be made in writing.
- F. After notice from the City, the selected proposer will be required to enter into a contract upon receipt of a Notice of Award. If a contract is not executed by the selected proposer, then the City reserves the right to retract the Notice of Award and enter into a contract with another proposer.
- G. Proposals must be in typewritten form. Unsigned proposals will not be accepted. Proposers are expected to examine the content of the request and respond accordingly. Failure to do so will be at the Proposer's risk.
- H. No proposal will be accepted from a contract awarded to any person, firm or corporation that is in arrears or is in default to the City upon any contract, or that is a defaulter, as surety or otherwise, upon any obligation to the City or who had failed to faithfully perform any previous contact with the City.
- I. Unless otherwise specified, all formal proposals submitted shall be binding for ninety (90) calendar days following the bid opening date and may be extended at the agreement of both parties.

J. AUTHORITY

The City of Scranton Business Administrator, as the designee of the Mayor, has the sole responsibility to respond to inquiries regarding the Request of Qualifications.

K. COMPLIANCE WITH LAWS

The firm selected shall at all times observe and comply with all laws, ordinances, regulations and codes of the federal, state and City and other local government agencies, which may in any manner affect the performances of the contract.

L. CONTRACTOR COMPLIANCE

If applicable, each respondent is required to be in compliance with the City of Scranton local tax requirements.

M. CONTRACT TERMINATION

A contract may be canceled by the City by giving the respondent written notice of intent to cancel.

N. CONTROLLING LAW

This Request for Qualifications is governed by, and will be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania without regard to any conflict of law provisions.

O. PROPOSAL INSURANCE REQUIREMENTS

By submitting a Proposal, the proposer agrees that it now carries or will carry throughout the term of any Contract generated as a result of this Request for Qualifications, at a minimum, the following types and amounts of insurance:

Worker's Compensation	Statutory
Employer's Liability	\$5000,000
Professional Liability	\$1,000,000 each occurrence \$1,000,000 aggregate
Comprehensive General Liability (including Blanket Contractual Liability Insurance)	
Bodily Injury	\$1,000,000 each person \$1,000,000 each occurrence \$1,000,000 aggregate
Property Damage	\$500,000 occurrence
Personal Injury	\$500,000
Comprehensive Automobile Liability	
Bodily Injury	\$300,000 each person \$500,000 each occurrence
Property Damage	\$500,000 each occurrence

Certificates of Insurance shall be furnished to the City of Scranton upon request.

P. BIDDER'S ETHICS AND COLLUSION

Collusive Bidding: Any firm that submits more than one proposal in such a manner as to make it appear that one of the proposals submitted is competitive with that of a different proposer, or any two or more firms that agree to fix their respective proposals in such a manner as to be awarded the contract shall be disqualified from further consideration of award of this contract and shall be subject to any applicable penalties under the law.

Bribery: Any firm that attempts to influence a City official to award this contract to such proposer's firm by promising to provide or by providing to such City official any gratuity, entertainment, commission or any other gift, in exchange for a promise to award the contract to such firm shall be disqualified from further consideration of award of this contract and shall be subject to any applicable penalties under the law.

Conflict of Interest: Any firm that knows of any City officials having a material direct or indirect financial interest in such proposer's firm shall be required to submit a written statement, along with the Form of Proposal, detailing such interest. Failure to disclose a known such financial interest shall result in the firm's disqualification from further consideration of award of this contract.

Q. INDEMNIFICATION

1. This agreement shall be binding on the parties hereto, their heirs, successors and assigns.

R. OPEN RECORDS LAW/PUBLIC INFORMATION

Under the Pennsylvania Right-to-Know Law (the "Law"), 65 P. S. Section 67.101 et. seq., a record in the possession of the City is presumed to be a public record subject to disclosure to any legal resident of the United States, upon request, unless protected by a statutory exception.

Any contract dealing with the receipt or disbursement of funds by the City or the City's acquisition, use or disposal of services, supplies, materials, equipment or property is subject to disclosure under the Law. The following are not subject to disclosure under an exception in the Law:

1. A proposal pertaining to the City's procurement or disposal of supplies, services or construction prior to the award of a contract or prior to the opening and rejection of all bids; and
2. Financial information of a bidder or proposer requested in an invitation to bid or request for proposals to demonstrate the bidder's or proposer's economic capability.

S. TRANSFERS AND ASSIGNMENTS

1. Consultant shall not, without written consent of the City, assign, hypothecate or mortgage this agreement. Any attempted assignment, hypothecation or mortgage without the consent of the City shall render this agreement null and void.
2. Neither this agreement nor any interest therein shall be transferable in proceedings in attachment or execution against bidder or in voluntary or involuntary proceedings in bankruptcy or insolvency or receivership taken by or against the respondent, or by any process of the law including proceedings under Chapter X and XI of the Bankruptcy Act.

REQUIRED INFORMATION AND SCOPE OF SERVICES

Proposals must be submitted in the format outlined below.

- A. PRIOR EXPERIENCE: Please document the firm's experience providing auditing services to other municipalities, specifically cities, counties, and school districts. Describe similar engagements and define the scope of engagement and description of recommendations. Experience shown should be work completed by your firm. Please refer to the audits completed by the firm including the contact information of the local government representatives.
- B. SCOPE OF WORK: The City of Scranton and Scranton School District are requesting proposals from independent certified public accounting firms to conduct an independent post audit of the Scranton Single Tax Office accounts, revenues, and expenditures for the fiscal years noted in the introductory page. The City and School District will share the cost of said audit.

The post audit shall include an examination and the expression of an opinion on the financial statements of the Scranton Single Tax Office. The prospective service providers will provide professional independent certified public accounting services to conduct an on-site audit of all funds of the Scranton Single Tax Office, under the Single Audit Ave of 1984, for the fiscal years ending December 31, 2019 and December 31, 2020.

- C. MANAGEMENT LETTER

The Audits for the proposed two (2) year period will result in an opinion with an accompanying financial management letter, relating to the financial operations of the Scranton Single Tax Office and complete financial statements reflecting the position of the funds.

- D. PERSONNEL: The proposed staff shall have received continuing professional education in governmental accounting during the past two years and shall be familiar with all Government Accounting Standards Board (GASB) policies. The firm shall have a positive peer review within the last three (3) years. Peer review confirmation may be required if requested by the Office of the City Controller, City of Scranton.
- E. WORK PLAN: Briefly describe your plan for accomplishing the audits/management letter. Include a proposed time schedule from the start to completion. The Office of the City Controller recognizes this time schedule and may present difficulties due to the scope of the audit responsibilities but also expects the firm to dedicate sufficient resources to the completion of the work on a timely basis.

An exit conference may be required at the discretion of the City of Scranton and Scranton School District.

- F. PUBLICATIONS: Services provided under the scope of this Audit engagement shall be performed in accordance with the most recent adaptations of the following publications, if applicable:

The City of Scranton Home Rule Charter and Administrative Code;

Government Accounting, Auditing and Financial Reporting (National Committee on Governmental Accounting);

Audits of the State and Local Governmental Units (American Institute of Certified Public Accountants (Latest Edition) ;

Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance;

Government Accounting Standards (Yellow Book);

Audits of State and Local Governments and Non-Profit Organizations (Single Audit Act – P.L. 104-156 – Circular Number A-133, as amended;

Commonwealth of Pennsylvania – Municipal Pension Laws, including Municipal Pension Plan Funding – Act 205 of 1985 as amended;

Grants and Agreements with State and Local Governments, Common Rule – 24 CFR Part 85, 2001 Edition (formerly OMB Circular Number A – 102, as amended through August 1997);

Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87, as amended.

G. OTHER RELEVANT DATA:

*The Audit for fiscal year 2016 was performed by Joseph Alu and Associates, Certified Public Accountants;

*The Scranton Single Tax Office accounting records are maintained, primarily, by the Collector of Taxes;

*All Real Estate Taxes and Act 511 authorized taxes are billed by the elected Collector of Taxes, with the exception of the City of Scranton and Scranton School District Earned Income Tax, which is billed and collected by Berkheimer Associates in conjunction with Act 32 of 2008;

*Audit work papers shall remain in the custody of the auditor, as appropriate. However, City and School District personnel, under supervision of the Tax Collector, and succeeding auditors, shall be given access to audit work papers and shall have a right to copy such work papers pertaining to the audits for the years delineated in the Request for Proposal for a period of three(3) years after the delivery of the Final Report for the corresponding calendar years;

*A Work Progress update will be submitted to the officials in Section 5 according to an agreed upon schedule.

H. SUBCONTRACTING: The auditor shall not subcontract any work associated with this contract to any other firm unless first approved by the City of Scranton and Scranton School District;

- I. RELATIONSHIP TO THE CITY OF SCRANTON and SCRANTON SCHOOL DISTRICT: The auditor shall provide the Office of the City Controller with a clear statement of the relationship of the firm and/or its principals with, or knowledge of, any officials or employees of the City of Scranton and Scranton School District and clearly state the nature of the same.

- J. AFFADAVITS TO BE PROVIDED: Proposers shall provide attached affidavits as part of the Proposals. Affidavits shall be completed in entirety.

- K. INSURANCE: The auditor shall assume the defense of and indemnity and hold harmless the City of Scranton and Scranton School District, its officers, agents and employees from and against any and all claims, demands, actions, suits, and proceedings by others and against all liability, both negligent and non-negligent, arising directly out of the actions of the firm/proposer in their performance of this contract. Certificates of insurance shall be furnished to the City of Scranton upon request.

- L. MISCELLANEOUS COSTS: All costs such as clerical, copying, travel, bonds, and incidental costs associated with the audit will be the responsibility of the firm awarded the contract.

The firm awarded the contract shall be required to furnish the Office of the City Controller with a minimum of twenty (20) copies of the Final Audit covering the Audit, Management Letter, and Single Audit.

CRITERIA FOR SELECTION:

- 1. EVALUATION: All proposals received from prospective firms will be reviewed and evaluated by the Office of the City Controller, Office of Business Administration, and Scranton School District. A recommendation will be made by the Office of the City Controller which will select the proposal which most closely meets the requirements of the Request for Proposal.

Attachment A. Affirmative Action Certification

During the term of this contract, Bidder agrees as follows:

- (1) Bidder shall not discriminate against any employee, applicant for employment, independent contractor or any other person because of race, color, religious creed, ancestry, national origin, age, sex or handicap. Bidder shall take affirmative action to insure that applicants are employed, and that employees or agents are treated during employment, without regard to their race, color, religious creed, ancestry, national origin, age, sex or handicap. Such affirmative action shall include, but is not limited to the following: employment, upgrading, demotion or transfer; recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training. Bidder shall post in conspicuous places, available to employees, agents, applicants for employment, and other persons, a notice to be provided by the contracting agency setting forth the provision of this affirmative action certification.
- (2) Bidder shall, in advertisements or requests for employment placed by it or on its behalf, state all qualified applicants will received consideration for employment without regard to race, color, religious creed, ancestry, national origin, age, sex or handicap.
- (3) Bidder shall send each labor union or workers' representative with which it has a collective bargaining agreement to other contract or understanding, a notice advising said labor union or worker's representative of its commitment to this affirmative action certification. Similar notice shall be sent to every other source of recruitment regularly utilized by bidder.
- (4) It shall be no defense to a finding of noncompliance with this affirmative action certification that bidder has delegated some of its employment practices to any union, training program, or other source of recruitment which prevents it from meeting its obligations. However, if the evidence indicates that the bidder was not on notice of the third-party discrimination or made a good faith effort to correct it, such a factor shall be considered in mitigation in determining appropriate sanctions.
- (5) Where the practices of a union or of any training program or other source of recruitment will result in the exclusion of minority group persons, so bidder will be unable to meet its obligations under this affirmative action certification, bidder shall then employ and fill vacancies through other affirmative action employment procedures.
- (6) Bidder shall comply with all state and federal laws prohibiting discrimination in hiring or employment opportunities. In the event of bidder's noncompliance with affirmative action certification of this contract or with any such laws, this contract may be terminated or suspended, in whole or in

part, and bidder may be declared temporarily ineligible for further City of Scranton contracts, and other sanctions may be imposed and remedies invoked.

- (7) Bidder shall furnish all necessary employment documents and records to, and permit access to its books, records, and accounts by, the City of Scranton Department of Business Administration, for purposes of investigation to ascertain Compliance with the provision of this certification. If bidder does not possess documents or records reflecting the necessary information requested, it shall furnish such information on reporting forms supplied by the City of Scranton Department of Business Administration.
- (8) Bidder shall actively recruit minority subcontractors or subcontractors with substantial minority representation among their employees.
- (9) Bidder shall include the provisions of this affirmative action certification in every subcontract, so that such provisions will be binding upon each subcontractor.
- (10) Bidder's obligations under this clause are limited to the bidder's facilities within Pennsylvania, or where the contract is for purchase of goods manufactured outside of Pennsylvania, the facilities at which such goods are actually produced.

DATE: _____

(Name of Bidder)

BY _____

TITLE _____

Attachment B. Certificate of Non-Segregated Facilities

The bidder certifies that he does not maintain or provide for his employees and segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder certifies further that he will not maintain or provide for his employees any segregated facilities at any of his establishments, and that he does not permit his employees to perform their services at any location under his control where segregated facilities are maintained. The Bidder agrees that a breach of this certification will be a violation of the Equal opportunity clause in any contract resulting from acceptance of his bid. As used in this certification, the term "segregated Facilities," means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing directive or are in fact segregated on the basis of race, color, religion, or national origin, because of habit, local custom, or otherwise. The Bidder agrees that (except where he has obtained identical certifications from proposal sub-contractors for specific time periods) he will obtain identical certifications from proposed sub-contractors prior to the award of sub-contracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity clause, and that he will retain such certification in his files.

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. §1001.

DATE: _____

(Name of Bidder)

BY _____

TITLE _____

Attachment C. Non-Collusion Affidavit of Prime Bidder

STATE OF _____

COUNTY OF _____

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

1. He is _____
(Owner, partner, officer, representative or agent)

of _____, the Bidder that has submitted the bid;

2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder nor any of its officers, partners, owners, agents, Representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, or to Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Scranton (Local Public Agency) or any person interested in the proposed Contract; and;
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the bidder or any of its agents, representatives, owners, employees or parties in interest, including this affiant.

Non-Collusion Affidavit
Signature Page

Signed _____

(TITLE)

SUBSCRIBED AND SWORN TO BEFORE ME

THIS _____ DAY OF _____
_____, 20_____

(TITLE)

MY COMMISSION EXPIRES _____
_____, 20_____