

Town of Henderson, NY
12105 Town Barn Road Henderson, NY 13650
(315) 938-5542

Request for Proposal

The Town of Henderson (Town) is soliciting proposals from independent Certified Public Accountants and Firms licensed to practice in the State of New York, to perform the Town's annual audit and single audits for the fiscal years 2023 and 2024.

The Town of Henderson will receive proposals for audit services until Friday, December 12, 2024. Proposals must be submitted to the Town of Henderson, Town Clerk's Office, 12105 Town Barn Road Henderson, NY 13650. Proposals should be titled Town of Henderson Auditing Services.

It is the intent of the Town to purchase professional auditing services through a process of:

1. an evaluation and comparison of past performance, appropriate references, prior experience in other municipalities and counties, and expertise related to the Town's specifications;
2. audit approach details, as to extent of analytical procedures, statistical sampling, compliance testing, etc.;
3. cost of the service or price; and
4. any consideration or other evaluation item the Town deems as important.

Specifications pertaining to the scope of the Town's audit are listed below, as well as the criteria that will be used in evaluating the qualifications of firms submitting proposals.

The Selection Process

The Town Board will have final approval and award the contract. This decision will be based on the following criteria:

Information to be Submitted with Proposals

I. Qualifications of the Firm:

At a minimum, the statement of qualifications should address the following subjects and questions.

Personnel- Size of the firm. Size of the local office to be involved in the audit, specifically what are the components of the office; i.e. how many

professionals are consultants, auditors, and tax personnel, and how many of each are partners, managers, seniors and staff?

Experience- The extent of experience of your local office personnel in auditing governmental entities and performing “single audits”. Key personnel for the engagement should be identified and backgrounds and qualifications of personnel included. Be specific in your identification of clients served and services provided. Any licensing qualifications.

Quality Control- Briefly describe your firm’s quality control policies and procedures.

Audit Approach- Clearly describe your firm’s work plan to conducting the examination.

Conflict of Interests- Affirmation that no conflicts of interest exist between the firm and the Town, its Board Members and management.

II. Scope of Services:

- Annual financial statements and audit including preparation of notes to the financial statements and supplemental information, and expression of an opinion of the Town’s basic financial statements.
- Single audit and grant compliance audit as required. Report on the audit of Federal Financial Assistance Programs compliance as required by the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996.
- Annual report of comments and recommendations to management. The auditor should observe the adequacy of internal controls and efficiency. A separate letter disclosing recommendations to improve the effectiveness of operations shall be provided to the Town Board. Specifically a review of weaknesses for the risk of potential fraud, theft, and/or professional misconduct.
- Provision of necessary consultation and advice throughout the year.
- Include any other service the firm feels necessary to comply with Federal, State, or accounting standards.

III Timing:

A time schedule should be included indicating key dates affecting the audit. The audit should be scheduled to begin in Q2 2025. Auditors will hold entrance conferences, make progress reports, and exit conferences with key personnel. The

final audit reports, financial statements and management letter must be completed and submitted to the Town Manager's office by Q3 2025.

IV Fees:

The fee shall include audit work, preparation of the finance statement and annual report, all typing, printing, and binding and all related meetings with Town officials needed to prepare and submit the reports. Annual Audit, Single Audit and consultation fees should be stated separately. The fee and payment terms shall be firm and binding offers.

This is a regulatory audit which must be in accordance with generally accepted auditing standards.

Description of the Town and Records to be Audited

The Town of Henderson operates under the Town Board form of government with a Town Supervisor. The Town employs a Town Clerk.

The Town's population is approximately 1,500 and the Town's total budget is approximately 3.5M with anticipated revenues of 2.1M.

Respondents should be prepared to complete:

- Regulatory audit for the Town of Henderson
- Review of Town Court (2 Town Justices);
- Review of Town Clerk's Office;
- Review of capital projects and expenditures
- Review of the Highway Department

The current accounting system is Edmunds GovTech / MCSJ. The audit shall encompass all funds of the Town of Henderson, controlled by the accounting system.

Payroll is performed by the Clerk to Town Supervisor on an every other week basis for approximately 8 full time employees, and another approximately 20 part-time or seasonal employees. The Town Clerk office receives the majority of the revenue directly. Other collection points include the scrap metal, NY State revenues, Jefferson County revenues, Franchise tax revenues, mooring rental and coin water sales.

Assistance Available to Auditor

Our Town Clerk, Clerk to Town Supervisor and Town Supervisor will provide assistance as needed to the auditor. The Town Clerk will be the auditor's principal contact and will coordinate the assistance to be provided by the Town to the auditor. The Town will provide adequate work area for the auditing staff. Remote meeting participation is available through use of zoom and other technologies.

Additional Information

Contact Karen Richmond, Town Supervisor, at 315-938-5542 ext 27 or by email Supervisor@townofhendersonny.org or Lindsay Witmer, Town Board Member, at 302-249-9220 or by email at lindsaywitmertownboard@gmail.com for answers to any questions regarding this RFP.