

**TOWN OF BRAINTREE, MASSACHUSETTS  
REQUEST FOR PROPOSAL  
AUDIT SERVICES**

In accordance with Section 6-11 of the Town of Braintree Charter the Town Council is seeking to engage a qualified certified public accounting firm to perform an annual audit of the books and records of the Town for the fiscal years ending June 30, 2009, 2010 and 2011, in order to comply with the Single Audit Act, as amended, and to comply with the requirements of the Commonwealth of Massachusetts. Applying agreed-upon-procedures of the School Department's end-of-year report will be required for the Massachusetts Department of Education.

The Town of Braintree is a suburban community with a strong residential character located ten miles south of Boston. Incorporated in 1640, Braintree has a rich history and a promising future. The town is ideally situated at the crossroads of Route I-93 (128) and Route 3 for easy access to the Greater Boston area and Cape Cod as well as having excellent public transportation to Boston and Logan International Airport. The community has a good mix of established neighborhoods, small clusters of new homes and several condominium complexes.

In terms of the audit, the Town is a Tier 1 community. The Town's audited financial statements are posted on its website. The selected audit firm will be working with the audit committee of the Town Council. The Town Auditor, a CPA, is appointed by the Town Council and coordinates its internal audit function. The Town also employs a Director of Municipal Finance, a CPA, who will be working with the selected audit firm to provide information necessary to perform the audit. The Town has two enterprise funds, an electric light plant, and its own contributory retirement system. The Town uses Data National software for its payroll, and tax collections, and Fundware for its accounting system.

**SECTION 6-11: INDEPENDENT AUDIT**

The town council shall annually provide for an outside audit of the books and accounts of the town to be made by a certified public accountant, or a firm of certified public accountants, who have no personal interest, direct or indirect, in the fiscal affairs of the town or any of its officers. The mayor shall annually provide to the town council a sum of money sufficient to satisfy the estimated cost of conducting the audit as presented to the mayor, in writing, by the town council. The award of a contract to audit shall be made by the town council, on the recommendation of its budget/management committee on or before September fifteenth of each year. The budget/management committee shall coordinate the work of the individual or firm selected with the municipal officials. The report of the audit shall be filed in final form with the town council and the budget/management committee not later than March first in the year following its award.

Preliminary audit work may be undertaken at any time. The Town expects to close its Fiscal Year 2009 books by September 30, 2009. Draft reports must be issued by December 31, 2009. The Town will require similar deadlines for Fiscal Year 2010 and Fiscal Year 2011.

1. Please submit an outline of your firm and its participants. Describe the education, certifications and experience of the audit manager and those who will be participating in the audit.
2. Submit a sample checklist of items that are normally required to be provided by Town personnel.
3. Provide a complete listing of all Massachusetts municipalities audited for fiscal 2008.
4. Provide names and telephone numbers of five contact persons in item 3.
5. **Eleven (11) copies of items 1 thru 4 above should be mailed in its own sealed envelope with the words "Technical Proposal" noted in the lower left hand corner.**
6. **In a separate sealed envelope that is to be marked with the words "Price Proposal" noted in the lower left hand corner, please provide eleven (11) copies of a fixed fee for services for fiscal years 2009, 2010 and 2011 along with an estimate of the number of hours to complete audit. Please list the fixed fee to apply agreed-upon-procedures to the School department's end of year report separately.**
7. **Proposals that are not submitted as noted in items 5 and 6 above will be rejected.**

The Town's Fiscal Year 2008 audited financial statements are located on the town's website. <http://www.braintree.ma.gov/towncouncil/documents.html>

### **Minimum Evaluation Criteria**

Please respond in writing to each of the following minimum evaluation criteria. Proposers who do not meet all the minimum evaluation criteria may have their proposals rejected.

- The successful firm shall have audited at least 5 municipalities in FY 2008.
- The Manager in charge of the engagement shall have 5 years experience and the Partner assigned to the job must have 10 years experience.
- Firms must submit their most recent Peer Review report.

## **Comparative Evaluation Criteria**

The Town of Braintree shall apply the criteria, which follows in its evaluation of the proposals. The purpose of the information requested in this section is to assist the evaluation committee in making decisions about the proposers overall qualifications, including technical abilities and previous experience. Proposers should respond in writing to each criterion, responses to the following areas shall be complete and full.

### **A. Managerial Level experience**

Highly advantageous – Firms who have greater than 5 CPA's with managerial responsibility, who have more than 10 years of municipal auditing experience

Advantageous – Firms who have 2-5 CPA's with managerial responsibility, who have more than 10 years of municipal auditing experience

Not advantageous – Firms who less than 2 CPA's with managerial responsibility, who have more than 10 years of municipal auditing experience

### **B. Firm Municipal Audit experience**

Highly advantageous – Firms who have completed more than 20 municipal audits each year for the past 5 years

Advantageous – Firms who have completed more than 10 municipal audits each year for the past 5 years

Not advantageous – Firms who have completed less than 10 municipal audits each year for the past 5 years

### **C. Size of Municipalities audited**

Highly advantageous – Firms who have experience auditing more than 5 municipalities with greater than \$100 million in revenues

Advantageous – Firms who have experience auditing at least one municipality with greater than \$100 million in revenues

Not advantageous – Firms who have no experience auditing municipalities with greater than \$100 million in revenues

**Responses must be submitted to this office no later than noon on July 10, 2009. The Town Council expects to award the contract at its meeting scheduled for August 11, 2009. The Town reserves the right to waive informalities and to reject any and all proposals if deemed in the best interest of the Town.**

## LEGAL NOTICE

### TOWN OF BRAINTREE, MASSACHUSETTS REQUEST FOR PROPOSALS AUDIT SERVICES

The Town of Braintree is seeking proposals from certified public accounting firms qualified to perform municipal audits to audit the books and records of the Town for fiscal years ending June 30, 2009, 2010 and 2011, in accordance with the Single Audit Act, as amended, and the requirements of the Commonwealth of Massachusetts.

Application of agreed-upon procedures to the School department's end-of-year report as required by the Massachusetts Department of Education is also requested to be part of the proposal.

Proposal requirements may be obtained by mail from Mr. James M. Casey, Clerk of the Council, 1 JFK Memorial Drive, Braintree, MA 02184 or by calling (781) 794-8152. Additionally, proposal requirements may be obtained at the town's website; [www.braintreema.gov/towncouncil/documents.html](http://www.braintreema.gov/towncouncil/documents.html)

Proposals must be received at the office noted above no later than noon on Friday **July 10, 2009**.

**The Town reserves the right to waive informalities and to reject any and all proposals if deemed in the best interest of the Town.**