

# **CITY OF PLEASANTVILLE**

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## **REQUEST FOR PROPOSALS FOR CITY OF PLEASANTVILLE CERTIFIED PUBLIC ACCOUNTANT TO PERFORM FORENSIC AUDIT**

### **SUBMISSION DEADLINE**

**City Clerk's Office  
18 N First Street  
February 7, 2024  
4:00 pm**

### **ADDRESS ALL PROPOSALS TO:**

**City of Pleasantville  
City Hall, 18 N First Street  
Pleasantville, NJ 08232**

**ATTN: DAVINNA KING-ALI, CITY CLERK**

## **GENERAL INFORMATION & SUMMARY**

### **ORGANIZATION REQUESTING PROPOSAL**

City of Pleasantville  
18 N First Street  
Pleasantville, NJ 08232

### **CONTACT PERSON**

Davinna P. King-Ali,  
City Clerk  
(609) 484-3611  
Dking-Ali@pleasantvillenj.us

### **PURPOSE OF REQUEST**

The City of Pleasantville is requesting proposals from Qualified Certified Public Accounting (“CPA”) firms with experience performing forensic audits to examine the City’s financial records for the purposes of identifying causes, trends, and projections of the City’s municipal deficit. This scope may also be expanded based on the findings and at the will of the City Council.

### **SCOPE OF SERVICES**

#### **A. General**

The City of Pleasantville desires the auditor to express an opinion on the City’s revenue collection in conformity with generally accepted accounting principles. The audit shall include an examination of all funds, including bonds and notes, of the City of Pleasantville by certified public accountants duly authorized to practice as such in the State of New Jersey.

Experience working with municipalities in New Jersey is preferred.

#### **B. Basic Report to Be Issued**

Following the completion of the audit of the City’s financial statements the auditor shall issue the following:

1. Forensic Report: The City desires the auditor to review the ways in which the City has attempted to increase revenue, which includes tax increases, bonding, and the issuing of notes. The City also requests the auditor to review revenue collection across City Departments to account for all projected revenue, identifying areas in which revenue may be more efficiently collected. The auditor should specify areas in which projected revenue is lost, and account for the discrepancy between projected and collected revenue.

### **C. Supplemental Reports/Studies**

Reports on other audits or agreed-upon procedures may be agreed to in writing and as stated in a supplemental audit agreement. Prior to beginning work, the scope of the study and associated costs shall be discussed and approved by the City.

### **D. Standards to Be Followed**

To meet the requirements of this Request For Proposal, this audit is to be performed in accordance with all applicable and generally accepted auditing standards including, but not limited to: generally accepted auditing standards (GAAS), as promulgated by the American Institute of Certified Public Accountants (AICPA), and those audit standards having been adopted as rules by the Local Finance Board and the Division of Local Government Services, Department of Community Affairs, State of New Jersey, to the extent possible. Although the City is desirous of the formality as set forth above, this audit has not been directed by nor shall it be disclosed to any superior government entity and is for the express purposes of enlightening the City of Pleasantville on the best practices to attain fiscal wellbeing.

### **E. Working Paper Retention and Access to Working Papers**

All working papers and reports must be retained, at the auditor's expense, for the time frame required by the Municipal Retention Guidelines and or the Open Public Records Act, whichever is longer, unless the firm is notified in writing by the City of Pleasantville of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- City of Pleasantville.
- Parties designated by the federal or state governments or by the City of Pleasantville as part of an audit quality review process.
- Auditors of entities of which the City of Pleasantville is a sub-recipient of grant funds if required and or applicable.

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

### **F. Assistance to Be Provided by the City**

1. City Staff will be available during the audit to assist the auditor by providing information, documentation, and explanations. All requests will first be directed to designated personnel in the Finance Department.
2. City will provide the auditor with reasonable workspace if requested during normal business hours.

### **CONTRACT FORM**

The successful proposer shall be required to execute the City's Agreement.

It is also agreed and understood that the acceptance of the final payment by Contractor shall be considered a release in full of all claims against the City arising out of, or by reason of, the work done and any materials furnished under this Contract.

## **DETAILED REQUIREMENTS OF THE REQUEST FOR PROPOSALS**

**STANDARD REQUIREMENTS OF TECHNICAL PROPOSAL** - Proposers should submit a technical proposal which contains the following:

- A. The name of the proposer, the principal place of business and, if different, the place where the services will be provided;
- B. The name, licenses held, education, qualifications, experience, and training of all persons who would be assigned to provide services along with their names and titles;
- C. A listing of all other engagements where services of the types being proposed were provided in the past. This should include other City governments and other levels of government. Contact information for the recipients of the similar services should be provided. The City of Pleasantville may obtain references from any of the parties listed;
- A. A description of all other areas of work of the proposer, with emphasis on a description of similar services of interest to a municipal government client;
- B. Please provide a description of any area(s) of expertise you or your firm may possess that have not been included in the response provided above;
- C. A statement that neither the firm nor any individuals assigned to this engagement are disbarred, suspended, or otherwise prohibited from professional practice by any federal, state, or local agency;
- D. A statement that the Respondent is in compliance with all applicable affirmative action (or similar) requirements with respect to its business activities, together with evidence of such compliance. The attached **Exhibit** contains mandatory Affirmative Action Language which shall be attached to any contract with the City by reference. The page titled “MANDATORY EQUAL EMPLOYMENT OPPORTUNITY NOTICE” lists the acceptable documents that may be submitted to evidence compliance e.g., a photocopy of a Certificate of Employee Information Report;
- E. A completed Non-Collusion Affidavit (copy of form attached);
- F. A completed Owner Disclosure Statement (copy of form attached);
- G. A brief statement affirming that the proposer will comply with the General Terms and Conditions required by the City and enter into the City’s standard Professional Services Contract;
- H. A copy of the proposer’s Business Registration Certificate.
- I. A completed Iran/Contra Certification Form.

**COST QUALIFICATION** – Proposers should submit a cost proposal which should include, the services to be provided, the hourly rate of the services and what are the established industry norm rate(s), and an estimate of the number of hours to facilitate to proposal. A cost proposal should also be provided setting forth any ancillary or supply cost not included in the hourly billable. The City does not provide payment for or reimbursement for travel expenses.

**EVALUATION** – The City will select the most advantageous proposals based on all the evaluation factors set forth at the end of this RFP. The City will make the award(s) that is in the best interest of the City. Interviews may be held.

Each proposal must satisfy the objectives and requirements detailed in this RFP. The successful proposer shall be determined by an evaluation of the total content of the proposal submitted. The City reserves the right to:

- a. Not select any of the qualification; and
- b. The City shall not be obligated to explain the results of the evaluation process to any proposer.

**PROPOSAL LIMITATIONS** – This RFP is not intended to be an offer, order or contract and should not be regarded as such, nor shall any obligation or liability be imposed on the City by issuance of this RFP. The City reserves the right at the City's sole discretion to refuse any proposal submitted.

**GENERAL TERMS AND CONDITIONS** –

- A. The City reserves the right to reject any or all proposals, if necessary, or to waive any informalities in the qualifications, and, unless otherwise specified by the proposer, to accept any item, items or services in the proposals should it be deemed in the best interest of the City to do so.
- B. In case of failure by the successful proposer and where applicable under the services, the City of Linden may procure the articles or services from other sources, deduct the cost of the replacement from money due to the proposer under the contract and hold the proposer responsible for any excess cost occasioned thereby.
- C. The proposer shall maintain sufficient insurance to protect against all claims under Workmen's Compensation, General and Professional Insurance which shall be produced on demand by the City.
- D. Each proposal must be signed by the person authorized to submit the proposal.
- E. The contract shall be in effective for one (1) year from the date of award.
- F. Proposals may be hand delivered or mailed consistent with the provisions of the legal notice to proposers. In the case of mailed proposals, the City assumes no responsibility for proposals received after the designated date and time and will return late proposals unopened. Proposals will not be accepted by facsimile or e-mail.
- G. In accordance with Affirmative Action Law, P.L. 1975, c.127 (N.J.A.C. 17:27) with implementation of July 10, 1978, successful proposers must agree to submit individual employer certifications and number or complete Affirmative Action employee information report (form AA-302). Also, during the performance of this contract, the contractor agrees as follows: (a) the contractor or subcontractor where applicable, will not discriminate against any employee because of age, race, creed, color, national origin, ancestry, marital status or affectional or sexual orientation. The contractor will take affirmative action to

ensure that such applicants are recruited and employed and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, sex, or handicap. Such action shall include, but not be limited to the following: employment, upgrading, demotion or transfer, recruitment, or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and section for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notice to be provided by the Public Agency Compliance Officer setting forth provisions of this non-discrimination clause: (b) the contractor or subcontractor, where applicable, will in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, sex or handicap; (c) the contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or worker's representative of the contractor's commitments under this act and shall post copies of the notice; (d) the contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the treasurer pursuant to the P.L. 1975, c.127, as amended and supplemented from time to time.

**H.** By submission of the proposal, the proposer certifies that the service to be furnished will not infringe upon any valid patent, trademark or copyright and the successful proposer shall, at its expense, defend any and all actions or suits charging such infringement, and will save the City harmless in any case of any such infringement.

**I.** No proposer shall influence, or attempt to influence, or cause to be influenced, any City officer or employee to use his/her official capacity in any manner which might tend to impair the objectivity or independence of judgment of said officer or employee.

**J.** No proposer shall cause or influence, or attempt to cause or influence, any City officer or employee to use his/her official capacity to secure unwarranted privileges or advantages for the proposer or any other person.

**K.** Should any difference arise between the contracting parties as to the meaning or intent of these instructions or specifications, the City Solicitor/ Municipal Attorney's decision shall be final and conclusive.

**L.** The City of Pleasantville shall not be responsible for any expenditure of monies or other expenses incurred by the proposer in making its proposal.

**M.** The checklist, affidavits, notices, and the like presented at the end of this Request for Proposals are a part of this Request for Proposals and shall be completed and submitted as part of this proposal.

## **END OF GENERAL INSTRUCTIONS**

## **EVALUATION FACTORS**

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- A. **Relevance and Extent of Qualifications, Experience, Reputation in the area of practice.**
  - 1. **Knowledge of Municipal Government and or County Government and the subject matter to be addressed under this engagement**
- B. **Relevance and Extent of Similar Engagements performed**
- C. **Technical Proposal contains all required information**
- D. **Reasonableness of Cost Proposal**

## **REQUEST FOR PROPOSALS CHECKLIST**

THIS CHECKLIST MUST BE COMPLETED AND SUBMITTED WITH YOUR PROPOSAL:

**Please initial below, indicating that your proposal includes the itemized document.  
A PROPOSAL SUBMITTED WITHOUT THE FOLLOWING DOCUMENTS MAY BE CAUSE FOR REFUSAL.**

INITIAL BELOW

- A. An original and two (2) signed copies of your complete proposal. \_\_\_\_\_
- B. Non-Collusion Affidavit properly notarized \_\_\_\_\_
- C. Authorized signatures on all forms. \_\_\_\_\_
- D. Business Registration Certificate(s) \_\_\_\_\_
- E. Affirmative Action Statement \_\_\_\_\_
- F. W-9 form \_\_\_\_\_
- G. Statement of Ownership Disclosure \_\_\_\_\_
- H. Iran//Contra Certification \_\_\_\_\_

Note: N.J.S.A 52:32-44 provides that the City shall not enter a contract for goods or services unless the other party to the contract provides a copy of its business registration certificate and the business registration certificate of any subcontractors at the time of the award. The contracting party must also collect the state use tax if and where applicable.

**THE UNDERSIGNED HEREBY ACKNOWLEDGES  
THE ABOVE LISTED REQUIREMENTS.**

NAME OF PROPOSER: \_\_\_\_\_

Person, Firm or Corporation

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_



## EXHIBIT A

### N.J.S.A. 10:5-31 and N.J.A.C. 17:27 MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE Goods, Professional Services and General Service Contracts (Mandatory Affirmative Action Language)

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. Except with respect to affectional or sexual orientation, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting for the provisions of this nondiscrimination clause.

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The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex.

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**The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.**

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to employ minority and women workers consistent with the applicable City employment goals established in accordance with N.J.A.C. 17:27-5.2 or a binding determination of the applicable City employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

### **Exhibit A (Continued)**

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey, and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

- § Letter of Federal Affirmative Action Plan Approval
- § Certificate of Employee Information Report
- § Employee Information Report Form AA302

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Contract Compliance and EEO as may be requested by the Division from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance & EEO for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.

**NON-COLLUSION AFFIDAVIT**

STATE OF  
County of

ss:

I AM \_\_\_\_\_

OF THE FIRM OF \_\_\_\_\_

UPON MY OATH, I DEPOSE AND SAY:

1. THAT I EXECUTED THE SAID PROPOSAL WITH FULL AUTHORITY SO TO DO;
  
2. THAT THIS PROPOSER HAS NOT, DIRECTLY, OR INDIRECTLY ENTERED INTO ANY AGREEMENT, PARTICIPATED IN ANY COLLUSION, OR OTHERWISE TAKEN ANY ACTION IN RESTRAINT OF FAIR AND OPEN COMPETITION IN CONNECTION WITH THIS ENGAGEMENT;
  
3. THAT ALL STATEMENTS CONTAINED IN SAID PROPOSAL AND IN THIS AFFIDAVIT ARE TRUE AND CORRECT, AND MADE WITH FULL KNOWLEDGE THAT THE CITY OF PLEASANTVILLE RELIES UPON THE TRUTH OF THE STATEMENTS CONTAINED IN SAID PROPOSAL AND IN THE STATEMENTS CONTAINED IN THIS AFFIDAVIT IN AWARDED THE CONTRACT FOR THE SAID ENGAGEMENT; AND
  
4. THAT NO PERSON OR SELLING AGENCY HAS BEEN EMPLOYED TO SOLICIT OR SECURE THIS ENGAGEMENT AGREEMENT OR UNDERSTANDING FOR A COMMISSION, PERCENTAGE, BROKERAGE OR CONTINGENT FEE, EXCEPT BONA FIDE EMPLOYEES OR BONA FIDE ESTABLISHED COMMERCIAL SELLING AGENCIES OF THE PROPOSER. (N.J.S.A.52: 34-25)

SUBSCRIBED AND SWORN TO

BEFORE ME THIS \_\_\_\_\_ DAY

OF \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
(TYPE OR PRINT NAME OF  
AFFIANT UNDER SIGNATURE)

NOTARY PUBLIC \_\_\_\_\_

MY COMMISSION ENDS ON: \_\_\_\_\_,20\_\_\_\_\_.

**STATEMENT OF OWNERSHIP DISCLOSURE**

N.J.S.A. 52:2524.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

**This statement shall be completed, certified to, and included with all bid and proposal submissions. Failure to submit the required information is cause for automatic rejection of the bid or proposal.**

**Name of Organization:** \_\_\_\_\_

**Organization Address:** \_\_\_\_\_

**Part I Check the box that represents the type of business organization:**

- Sole Proprietorship (skip Parts II and III, execute certification in Part IV)
- Non-Profit Corporation (skip Parts II and III, execute certification in Part IV)
- For-Profit Corporation (any type)     Limited Liability Company (LLC)
- Partnership     Limited Partnership     Limited Liability Partnership (LLP)
- Other (be specific): \_\_\_\_\_

**Part II**

The list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be. **(COMPLETE THE LIST BELOW IN THIS SECTION)**

**OR**

No one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be. **(SKIP TO PART IV)**

(Please attach additional sheets if more space is needed):

Name of Individual or Business Entity	Home Address (for Individuals) or Business Address

**Part III DISCLOSURE OF 10% OR GREATER OWNERSHIP IN THE STOCKHOLDERS, PARTNERS OR LLC MEMBERS LISTED IN PART II**

If a bidder has a direct or indirect parent entity which is publicly traded, and any person holds a 10 percent or greater beneficial interest in the publicly traded parent entity as of the last annual federal Security and Exchange Commission (SEC) or foreign equivalent filing, ownership disclosure can be met by providing links to the website(s) containing the last annual filing(s) with the federal Securities and Exchange Commission (or foreign equivalent) that contain the name and address of each person holding a 10% or greater beneficial interest in the publicly traded parent entity, along with the relevant page numbers of the filing(s) that contain the information on each such person. **Attach additional sheets if more space is needed.**

Website (URL) containing the last annual SEC (or foreign equivalent) filing	Page #'s

Please list the names and addresses of each stockholder, partner or member owning a 10 percent or greater interest in any corresponding corporation, partnership and/or limited liability company (LLC) listed in Part II other than for any publicly traded parent entities referenced above. The disclosure shall be continued until names and addresses of every noncorporate stockholder, and individual partner, and member exceeding the 10 percent ownership criteria established pursuant to N.J.S.A. 52:25-24.2 has been listed. **Attach additional sheets if more space is needed.**

Stockholder/Partner/Member and Corresponding Entity Listed in Part II	Home Address (for Individuals) or Business Address

**Part IV Certification**

I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer; that the *City of Pleasantville* is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with *the City of Pleasantville* to notify the *Part IV City of Pleasantville* in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of

my agreement(s) with the, permitting the *City of Pleasantville* to declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print):		Title:	
Signature:		Date:	