

MARCIA A. LECLERC
MAYOR

TOWN OF EAST HARTFORD

740 Main Street

East Hartford, Connecticut 06108

(860) 291-7270

FAX (860) 282-4857

PURCHASING DEPARTMENT

WWW.EASTHARTFORDCT.GOV

TOWN OF EAST HARTFORD, CT INVITATION TO BID

BID #14-25

RE: R.F.P. – PERSONAL PROPERTY AUDITING SERVICES

**PROPOSALS WILL BE RECEIVED AT THE OFFICE OF THE PURCHASING AGENT,
740 MAIN ST., EAST HARTFORD, CT 06108 UNTIL MONDAY, JUNE 9, 2014
@ 11 A.M. AT WHICH TIME THEY WILL BE PUBLICLY OPENED AND RECORDED.**

**INFORMATION AND SPECIFICATIONS ARE AVAILABLE AT THE ABOVE OFFICE OR ON
THE TOWN OF EAST HARTFORD'S WEBSITE AT WWW.EASTHARTFORDCT.GOV**

**THE RIGHT IS RESERVED TO REJECT ANY OR ALL BIDS WHEN SUCH ACTION IS
DEEMED TO BE IN THE BEST INTEREST OF THE TOWN OF EAST HARTFORD, CT**

**MICHELLE A. ENMAN
PURCHASING AGENT
(860) 291-7271**



TOWN OF EAST HARTFORD, CT.

STANDARD INSTRUCTIONS FOR PROPOSAL

1. SEALED PROPOSALS WILL BE RECEIVED BY THE PURCHASING AGENT UNTIL THE DATE AND TIME ON THE TITLE SHEET. PROPOSALS RECEIVED LATER THAN THE DATE AND TIME SPECIFIED WILL NOT BE CONSIDERED AND WILL BE RETURNED UNOPENED. **PROPOSALS WILL NOT BE ACCEPTED VIA FAX OR E-MAIL.**
2. ALL PROPOSALS WILL BE OPENED AND RECORDED AND ARE SUBJECT TO PUBLIC INSPECTION. FIRMS MAY BE PRESENT OR BE REPRESENTED AT ALL OPENINGS.
3. MUNICIPALITIES ARE EXEMPT FROM ANY SALES, EXCISE OR FEDERAL TAXES. FEES MUST BE EXCLUSIVE OF TAXES AND WILL BE SO CONSTRUED.
4. THE TOWN OF EAST HARTFORD RESERVES THE RIGHT TO REJECT ANY OR ALL PROPOSALS OR ANY PART OF ANY OR ALL PROPOSALS AND TO WAIVE ANY INFORMALITY WHEN SUCH ACTION IS IN THE BEST INTEREST OF THE TOWN AND ALSO RESERVES THE RIGHT TO EXTEND AN AWARDED PROPOSAL BY MUTUAL CONSENT AND NEGOTIATE ANY TERMS, CONDITIONS AND PRICES IF IT IS IN THE BEST INTEREST OF THE TOWN.
5. FIRMS SHOULD FAMILIARIZE THEMSELVES WITH THE ITEMS AND/OR CONDITIONS SET FORTH IN THE RFP SPECIFICATIONS. FAILURE TO BE INFORMED WILL NOT BE ACCEPTED AS AN EXCUSE FROM FULFILLMENT OF THE REQUIREMENTS.
6. IN CASE OF AN ERROR IN THE EXTENSION OR ADDITION OF PRICES, THE UNIT PRICE WILL GOVERN. THE TOWN WILL NOT BE SUBJECT TO ANY PRICE INCREASES AFTER AN AWARD IF NOT PART OF THE ORIGINAL PROPOSAL TERMS.
7. FOR PROFESSIONAL SERVICES - A SELECTED TOWN COMMITTEE WILL EVALUATE ALL RESPONSES AND MAKE A RECOMMENDATION TO THE MAYOR. **IF DEEMED NECESSARY** BY THE COMMITTEE, AN INTERVIEW MAY BE REQUIRED AS PART OF THE SELECTION PROCESS.

**TOWN OF EAST HARTFORD
REQUEST FOR PROPOSALS
FOR
PERSONAL PROPERTY AUDITING SERVICE**

**Town of East Hartford
Assessor's Office
740 Main Street
East Hartford, CT 06108**

PURPOSE:

The Town of East Hartford is soliciting proposals from financial firms to provide personal property audit services on the Town's business personal property taxpayers as authorized by Connecticut General Statutes. The information contained herein outlines the intent and scope of this RFP and the guidelines governing the submission and evaluation of all proposals. We ask that your proposal conform to our request as closely as possible. The Town may accept proposals that provide alternatives to any requirements in the RFP. Any alternative must be clearly delineated in a separate attachment to the proposal.

1. OVERVIEW:

There are approximately 1,700 businesses that currently are required to file annual business personal property declarations for local property tax valuation. These range from small establishments with minimum personal property to very large commercial and industrial facilities with significant personal property. The Gross assessed valuation on the October 1, 2013 Grand List is \$ 232,750,000.

2. SCOPE OF SERVICES:

- a. The selected firm will perform audits of Town of East Hartford businesses selected by the Town Assessor. The Assessor will make available Personal Property Declarations of selected taxpayers for all audit years in question along with any other pertinent information as deemed useful by the Assessor. The selected firm shall determine reporting accuracy by conducting a comparison of the Personal Property Declaration to the taxpayer's Federal Income Tax Records, to the taxpayer's Books of Account, or any other pertinent data necessary to complete the audit. Specifically, we will be reviewing the following schedules; Schedule L, the Balance Sheet, Form 4562 Depreciation and Amortization, Location Fixed Asset/Depreciation Ledgers, General Ledgers, Trial Balances, Schedules of "Other Deductions" and any other schedule or books of account that is necessary to successfully complete the audit. Additionally, we shall review the taxpayer's lease agreements to determine reporting accuracy.
- b. At the Assessor's request, the selected firm will arrange for a physical inspection of the selected taxpayer's business location that will include visual inventory of all taxable personal property.
- c. The Selected firm will review any and all listings of fixed assets recorded as Leasehold and/or Building Improvements that the taxpayer claims to be included as realty and determine if any items should have reported as personal property.
- d. The selected firm will deliver to the Assessor a written Report of each account summarizing the procedures used in conducting the audit, and the results. Such Report shall be required to be filed with the Assessor regardless of whether the audit process discloses any reporting discrepancies.
- e. The selected firm may be asked to participate in any discussions with the taxpayer seeking to resolve disputes or disagreements as to the valuation of the taxpayer's personal property. Participation in such discussions is at the sole discretion of the Assessor.
- f. The selected firm may be asked to serve as a witness in any formal administrative or judicial hearing in connection with the appeal of any audit. Participation is at the sole discretion of the Assessor.
- g. The selected firm will meet with the Assessor formally or informally upon request at a mutually agreed upon time throughout the duration of the audit program.

3. STATE CERTIFICATION:

Each company, corporation, partnership, or individual, must hold from the commencement of the project through the completion of all work hereinafter required, a valid Connecticut Personal Property Revaluation Company Certification pursuant to Section 12-2b of the Connecticut General Statutes, and be authorized to perform personal property audits pursuant to 12-53 of the Connecticut General Statutes. Proof of such certification shall be included in the submission of any proposal to the Town.

4. PROFESSIONAL EXPERIENCE:

Each company, corporation, partnership, or individual, assigned to this project, must have a minimum of five (5) years of experience in performing municipal Personal Property audits in the State of Connecticut.

5. REJECTION OF PROPOSALS:

The Town of East Hartford reserves the right to refuse any and all submitted proposals for any reason deemed to be in the Town's best interest. Prior to submitting the proposal, any prospected firm is responsible to bring to the Town's attention any ambiguity and or discrepancy in this RFP. Failure to do so shall result in the prospected firm forfeiting any claim for adjustment based on such ambiguity and or discrepancy.

6. OWNERSHIP OF INFORMATION:

The Town of East Hartford shall have unlimited rights to use, disclose or duplicate for any purpose whatsoever, any and all information developed, derived, documented or furnished by any prospected firm under any contract resulting from this RFP. Once the selected firm has been awarded a contract, all data collected and other documentation produced as part of the contract, will become the exclusive property of the Town of East Hartford and may not be copied or removed without the written consent of the Town of East Hartford.

7. TOWN CONTACT:

The Town Assessor would be designated as the principal contact person between the Town and the selected firm. The Assessor will transmit any special requests for personal property auditing services to the selected firm. The selected firm may also have occasional contact with the Finance Director, Tax Collector and Town Attorney if necessary.

8. INSURANCE REQUIREMENTS:

The selected firm will be required to provide appropriate proof of insurance in the amounts and terms described below:

- A. Commercial General Liability - \$1,000,000 per occurrence**
- B. Automobile Liability - \$1,000,000 per occurrence**
- C. Workers' Compensation – Statutory Limit**
- D. Professional Errors and Omissions - \$1,000,000 Professional Services Only**

The Town of East Hartford, its officials, employees, volunteers, boards and commissions must be names as Additional Insured on the liability policies. This must be stated on the certificate of insurance and the policy must be endorsed with this provision.

9. PROPOSAL PROCESS:

The selected firm may be asked to present their proposal and or respond to questions to designated Town personnel. A Final selection will be made based on the information provided in the proposal and any additional information provided. The Town of East Hartford reserves the right to reject any or all

proposals submitted, to request additional information and to negotiate with any prospected firm, regarding any of the terms and requirements mentioned in this RFP. The Town of East Hartford intends to select the firm that, in its opinion, best meets the Town's needs and not necessarily the firm that proposes the lowest fees.

10. MISCELLANEOUS PROVISIONS:

By submission of this proposal, the prospected firm certifies to the following:

The financial data in this proposal has been arrived at independently, with consultation, communication or agreement for the purpose of restricting competition, as to any matter relating to such fees with any other prospective firm or competitor. The fees quoted in this proposal will be valid for a period of ninety (90) days after the due date of the RFP. Unless otherwise required by law, the financial data which has been mentioned in this proposal has not been knowingly disclosed by the prospected firm and will not knowingly be disclosed prior to the award of the contract to anyone. Furthermore, no attempt has been made or will be made by the prospected firm to restrict competition. No elected or appointed official or employee of the Town of East Hartford shall benefit financially or materially from this contract.

11. PROPOSAL FORMAT:

To enable the Town to compare the proposals received, it is necessary that your proposal include the information specified below, in the sequence specified, with each section of your proposal numbered corresponding to the numbers of the items below:

- a. Certify that the proposed firm is certified by the State of Connecticut, Office of Policy & Management to provide Personal Property auditing services in the State of Connecticut. Include the most recent certification certificate issued by OPM.
- b. Indicate whether your firm is local, regional, national or international in the scope of its practice.
- c. Indicated the address of your main office.
- d. Indicate whether your firm has been the subject of any professional disciplinary action by federal or state government or by any professional organization and if it has been, describe the nature of such action.
- e. Identify any Connecticut municipalities for which your firm currently or in the past has personal property audit services of the type described in this RFP.
- f. Identify the local office that would handle the Town of East Hartford project including address and telephone number. Identify the individual in charge of that office. Indicate the total number of professional staff currently assigned to that office. Describe how your firm's personnel assigned to the Town of East Hartford project would be available for consultation, meetings in addition to the on-going auditing services.
- g. Identify the clients handled by this office including how many years your firm has provided auditing services.
- h. Identify all personnel that will be assigned to the Town of East Hartford project. Describe their roles and provide a brief description of their professional qualifications and experience. (Resumes of individuals may be included)
- i. Describe in narrative form, your proposed approach to this project. As part of your proposed approach, include any recommendations for any firms to be selected for audit based on previous experiences that may maximized the effectiveness of the audit program. In addition, describe the prior audit work and experience your firm has in reviewing declarations of public utility property. Your narrative should include a timeline by which you would want information from the Town, method of transmission

of such information, quality controls in your firm with regard to reviewing reports and samples of reports to be used.

- j. Include your fee schedule for audits to be reviewed in this project. In addition, describe the method your firm would use in charging for any special requests, reports or expanding the scope of work beyond that described in the Scope of Services of this RFP.

12. SUBMISSION OF PROPOSALS:

Each prospecting firm must submit one (1) original and three (3) copies in a sealed envelope bearing on the outside the name of the firm, full address, name of the project for which the proposal is submitted and date the proposal is due. If forwarded by mail, the sealed envelope containing the proposal must be enclosed in another envelope addressed to:

**Michelle Enman, Purchasing Agent
Town of East Hartford
740 Main Street
East Hartford, CT 06108**

These proposals must be received no later than 3:00 pm on June 9, 2014. Proposals received after the date and time prescribed shall not be accepted.

Questions regarding anything mentioned in this RFP should be directed to the East Hartford Town Assessor during regular business hours:

**Brian Smith, CCMA II
Town Assessor
Town of East Hartford
740 Main Street
East Hartford, CT 06108
(860)291-7268
bsmith@easthartfordct.gov**