

2/26/25

Request For Proposal TAC 723D

Addendum #1

Please note the following changes which have been made for clarification to this Request for Proposal. **This addendum must be listed as Addendum #1 on the ACKNOWLEDGMENT OF RECEIPT OF ADDENDA/AMENDMENTS** of the bid package as verification that you have received and are aware of the information contained herein.

QUESTIONS/CLARIFICATION/CHANGES:

QUESTIONS:

1. Does the City prefer fieldwork be performed on-site, remotely, or a hybrid of the two?

Response: Hybrid with targeted on-site fieldwork is preferred.

2. Have there been any significant changes to the City's operations over the past year?

Response: No significant changes to the City's operations over the past year.

3. Is there any part of the audit process that you would like to see improved?

Response: The audit completed very smoothly in the past; however, we are open to suggestions for improvements.

4. Have there been any significant changes in key staff that would affect the audit?

Response: No significant changes in key staff that would affect the audit.

5. What were the prior year audit fees?

Response: See prior year audit fees included in Attachment B of the RFP.

1. For the most recent audit, what were the time periods for interim fieldwork and final fieldwork?

Response: mid-June for interim. Single audit and normal fieldwork mid-September through end of November. No periods to avoid August through mid-December. MTTA may be able to begin fieldwork in August.

2. For the most recent audit, how many auditors participated in the audit and for how many weeks at interim and final?

Response: A low of 1-2 and a high of 6 auditors for ten weeks.

3. Are the accounting records and related support centrally maintained in an electronic manner?

Response: Our records are centrally maintained – the vast majority of which are electronic.

4. Is the scope of work in the current RFP the same as the prior year scope? If not, what is different?

Response: Yes, the scope of work is the same as FY2024.

5. How many hours were incurred in the prior year audit (by segment)?

Response: We are charged an agreed upon flat rate for audit services. We do not have information as to hours incurred.

6. Is the City open to a hybrid (remote with targeted onsite fieldwork) audit approach?

Response: Hybrid with targeted on-site fieldwork is preferred.

7. What part of the engagement process would the City like to improve, if applicable?

Response: The audit completed very smoothly in the past; however, we are open to suggestions for improvements.

8. Once trial balances were provided to the auditors, what was the overall nature of post-closing adjustments identified/provided by management?

Response: See attachments for proposed and passed adjustments.

9. For FY 2024, what was the overall nature and volume of audit adjustments proposed by the external auditors?

Response: See attachments.

10. Are there any major changes in operations that will affect the audits under this request for proposal?

Response: No, there are no major changes in operations that will affect the audits.

11. What transition issues would the City be concerned about if the audit is awarded to new auditors?

Response: If the audit is awarded to a new firm, potential transition issues may include knowledge transfer, data access, and timing alignment with financial reporting deadlines. However, we will work proactively with the outgoing and incoming auditors to ensure a smooth transition by providing necessary documentation, facilitating meetings, and ensuring timely access to required systems and records.

12. What are the Director of Finance and Controller's background, overall work experience, and experience in the current positions?

Response: Our Director of Finance (eff Dec 2023) has been with the City for over 14 years. She is a dedicated finance professional with 19 years of experience in government and serving governments in progressively responsible roles. She held previous roles at the City of Tulsa as controller, assistant controller and accounting manager. Before her time at the City, she served as a supervisor and senior and staff auditor for BKD, LLP, in Tulsa. Christy has an MBA with Accounting Concentration from Fort Hays State University, and a Bachelor of Science in Accounting from Northwestern Oklahoma State University. She is also a Certified Public Accountant with the Oklahoma Accountancy Board and a Certified Public Finance Officer as recognized by the Government Finance Officers Association.

Our Controller (eff Feb 2024) has been with the City for 12 years overseeing the accounting and reporting for Authorities and Federal Awards in the Accounting division of the Finance Department. Before joining the City, she worked for eight years as an auditor, during which she performed SOx compliance engagements and financial statement audits. She holds an MBA from OSU and BBA in Accounting from University of Iowa. She is a Certified Public Accountant with the Iowa Accountancy Board.

13. Have there been any significant changes in key staff of the City in the past year that would be anticipated to affect the 06/30/25 year-end process?

Response: No.

14. What is the City's historical experience in exchanging information for the audit? Does the City utilize a secure website for document exchange, a software solution, shared City drives with the auditor, or another solution?

Response: We provide read-only access to our financial system to view transactions and supporting documents. Our auditors have provided a secure website for client prepared workpaper exchange.

15. Under the Proposal Content section (C), would a proposed engagement partner and key professional staff who do not have an Oklahoma CPA license but are allowed to practice in Oklahoma under CPA Mobility Law meet the section criteria?

Response: Yes, provided all conditions of both the Firm Mobility and Individual CPA Mobility laws are met and the firm is also licensed to perform governmental audits in the state of Oklahoma.

16. For the most recent audit, were there any material weaknesses or significant deficiencies identified within any of the component units?

Response: Those identified are provided in the schedules attached.

17. Please provide copies of the most recently audited Municipal Employees' Retirement Plan (MERP) Allocation Report and the compiled Report to State Auditor and Inspectors – Form SA&I 2643.

Response: See attachments.

18. Regarding the standard contract terms (Appendix A) provided, to ensure adherence with professional standards, are vendors allowed to include exceptions provided by our legal team within the proposal or will there be a contract negotiation period following award?

Response: There will be a contract negotiation period following the award, however including your exceptions does not guarantee they will be part of the final agreement.

19. Our process also includes a requirement to sign an annual engagement letter on commercially reasonable terms. Is the City amenable to signing that? Should we include a sample engagement letter in our response?

Response: Yes the City is amenable to signing audit engagement letters. You may include a sample in the appendix of your proposal.

1. How many auditors are typically involved with audit fieldwork across all of the entities?

Response: A low of 1-2 and a high of 6 auditors for ten weeks.

2. How long has audit fieldwork typically lasted in the past for all entities?

Response: See response above.

3. Do you have a preference for on-site, remote, or hybrid fieldwork?

Response: Hybrid with targeted on-site fieldwork is preferred.

4. Please provide a copy of the auditor's communication letter to those charged with governance from your most recent audit and any adjusting journal entries provided by the auditor.

Response: See attachments.

5. Are there any new funds or changes to major funds expected?

Response: We are not expecting changes to major funds.

6. Are there any new federal programs that the City hasn't previously received funding for expected in the 2025 audit?

Response: Nothing significant at this time but the City could receive new federal program funding at any time.

7. When are supporting schedules typically ready for audit?

Response: We will mutually agree to an audit schedule for Authorities and ACFR.

8. When is your ideal timing for the auditor to complete audit testing?

Response: Mid-June for interim. Single audit and normal fieldwork mid-September through end of November. No periods to avoid August through mid-December. MTTA may be able to begin fieldwork in August. We will mutually agree to an audit schedule for Authorities and ACFR.

1. Please clarify what is considered the "entire bid packet" as noted on page 7 in discussing the page count. **We require that all pages of the original solicitation be returned with all appropriate pages requiring information and/or signatures completed.**

2. Are there any timeliness issues in receiving audits conducted by other firms for information to be included in the ACFR?

Response: We have been able to receive audit reports conducted by other firms in order to issue our ACFR timely.

3. What is the general timing/or your preferred timing of the audit work? When is the ACFR typically ready for review by the auditor?

Response: Mid-June for interim. Single audit and normal fieldwork mid-September through end of November. No periods to avoid August through mid-December. MTTA may be able to begin fieldwork in August. We will mutually agree to an audit schedule for Authorities and ACFR. Typically, the first draft of the ACFR has been ready by early/mid-November.

4. We note that the City is open to interim work. What are the certain areas/procedures that the City feels could be performed at an interim date? Could single audit work be performed at an interim date?

Response: The City is looking to move as much work to interim fieldwork as possible. We understand that schedules and staffing may preclude that. It is possible that single audit work could be performed at an interim date.

5. Is the internal control structure the same for all of the component units where the records are held at City Hall and with the City?

Response: All are located at City Hall and with the City except for MTTA which is located near City Hall in downtown Tulsa.

6. Please provide a copy of the client prepared schedules as noted in VIII.L.3.

Response: Client prepared schedules are attached.

7. What is the City's preference regarding on-site versus remote work for the auditor?

Response: Hybrid with targeted on-site fieldwork is preferred.

8. What type and how many audit adjustments and passed adjustments have been proposed in the past two years?

Response: See attachments.

9. Are there any significant changes in federal funding for FY25 or anticipated in future years?

Response: ARPA and COVID funding received in previous years is not anticipated in future years.

Q1: If the entire proposal response document is limited to 25 pages (excluding cover page, table of contents and required forms/attachments), will the City consider increasing the page limit to allow for more detailed responses in key areas, especially in areas of technical approach to the audit and resumes of key personnel.

Response: Please adhere to the page limit specified in the RFP.

Q2: Does the City require that the most recent peer review report and AICPA acceptance letter be included with the response, or can this be provided upon award?

Response: See VI.2.L. Please be prepared to provide the most recent peer review if your proposal is selected or a copy can also be included in the appendix of your proposal.

Q3: Generally, how many weeks and how many audit staff are in the field during final fieldwork?

Response: A low of 1-2 and a high of 6 auditors for ten weeks.

Q4: Were there any significant changes in operations in the past fiscal year?

Response: No.

Q5: Have there been any management letters issued in the last two years?

Response: We receive reports on required communication each year – see IV.5.C. See attachments.

Q6: How many audit adjustments were there in the last audited fiscal year and what were the nature of these audit adjustments?

Response: See attachments.

Q7: In what ways can your previous audit experience be improved?

Response: The audit completed very smoothly in the past; however, we are willing to listen to suggestions for improvements.

Q8: Is the current/incumbent auditor permitted to bid on this opportunity?

Response: Yes.

Q9: Will you consider extending the due date by one (1) week?

Response: Yes, we will extend the submission due date to 3/12/25.

CHANGES:

Bid Submission Date has been extended to 3/12/25

ADDITIONS:

Attachments Referenced in Responses are Available Upon Request

Request for Proposal

TAC 723D

Professional Services for: Financial and Compliance Auditing

Department: Finance

NIGP Commodity Code(s): 946-20 Auditing Services

RFP Schedule

EVENT	DATE
RFP Issue Date	02/07/2025
Pre-Proposal Conference	No Pre-Proposal Conference
Deadline for Questions <i>Submit to assigned buyer via email.</i>	02/24/2025 <i>10 Days prior to RFP due date</i>
Proposal Due Date <i>Mail or deliver to City Clerk address. Proposals are open the day after the due date.</i>	03/12/2025

If You have any questions or need additional information, contact the Assigned Buyer:

Donny Tiemann | dtiemann@cityoftulsa.org

*All questions should be emailed with **RFP TAC 723D** in the subject line.*

Submit proposals (sealed) to:

Office of the City Clerk
City of Tulsa
175 E. 2ND St.
Suite 260
Tulsa, OK 74103



I. OVERVIEW AND GOALS:

With this Request for Proposal (RFP), the City is soliciting proposals to secure professional services to provide financial statement and compliance audit services

We enthusiastically look forward to receiving Your proposal.

II. TIMELINE:

The schedule below provides estimated dates for the RFP and contracting process. The City of Tulsa may adjust this schedule as needed.

EVENT	DATE
RFP Issue Date	02/07/2025
Deadline for Questions	02/24/2025
PROPOSAL DUE DATE	03/12/2025
Begin proposal evaluations	03/13/2025
Interviews with Respondents (if needed)	03/21/2025
Approval of Dept. Recommendation at SSA	03/27/2025
Negotiations with apparent successful Respondent begin (anticipated)	03/28/2025
Execute contract (anticipated)	04/02/2025
Begin service delivery (anticipated)	04/08/2025

III. SCOPE OF WORK:

1. The Successful Respondent (“Seller”) shall perform auditing and other services in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards; and the provisions Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

2. The Seller shall ensure that the Audit Committee, Authority Boards, and the City Council are included in all required communications. The Audit Committee is comprised of the City Mayor (or his/her designee), the City Auditor, one City Councilor (or his/her designee) and four Tulsa residents appointed by the Mayor.

3. The Seller shall provide special assistance to the City to meet the program requirements and submit the Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program.
4. The Seller shall provide services for the City of Tulsa, related Authorities and Special Services beginning with the year ending June 30, 2025, as listed in the following tables.

Entities included in this RFP requiring separate audit reports:

	Component Unit	Accounting Records Location
City of Tulsa – ACFR & Compliance Report	N/A	City Hall
Metropolitan Tulsa Transit Authority (MTTA)	Yes	MTTA
Regional Metropolitan Utility Authority (RMUA)	Joint venture	City Hall
Tulsa Authority for Recovery of Energy (TARE)	Yes	City Hall
Tulsa Development Authority (TDA)	Yes	City Hall
Tulsa Authority for Economic Opportunity (TAEO)	Yes	City Hall
Tulsa Metropolitan Utility Authority (TMUA)	Yes	City Hall
Tulsa Public Facilities Authority (TPFA)	Yes	City Hall

Special Services:

	Services	
Municipal Employees’ Retirement Plan (MERP) Allocation Report	Audit	City Hall
Report to State Auditor & Inspectors - Form SA&I 2643	Compilation	City Hall

Authorities included in the reporting entity, audited by other Organizations:

- Tulsa Stadium Trust, a blended component unit
- Tulsa Performing Arts Center Trust, a component unit
- Tulsa Airports Improvement Trust, a component unit
- The Operations of the Cox Business Convention Center, a blended component unit (TPFA)
- The Operations of the BOK Center, a blended component unit (TPFA)
- Emergency Medical Services Authority, a joint venture

5. The Seller shall complete work on or before the dates developed and agreed to by the City and the Seller in the Detailed Audit Plan and a list of schedules to be prepared by the City.
6. The Seller and the City shall develop a report issuance schedule for the City and Authorities. The issuance schedule will contain specific dates for fieldwork, client prepared schedules, draft report completion, report presentations, each level of audit review, draft issuance and final report issuance.
7. The Seller and the City shall schedule the conference, progress reporting and meetings which include:

- A. Entrance conference with the Director of Finance and Controller
 - B. Weekly status meetings during audit period with Controller.
 - C. Presentation of audit reports to the Audit Committee, management, City Council, and authority boards.
8. The Seller shall retain all workpapers and reports, at the Seller 's expense, for a minimum of three (3) years, unless notified in writing by the City of the need to extend the retention period. The Seller shall make workpapers available, upon request, to the following parties or their designees:
- A. City
 - B. All Departments and Agencies of the U.S. Government, which provide funding to the City.
 - C. U.S. General Accounting Office (GAO)
 - D. Parties designated by the federal or state governments or by the City as part of an audit quality review process
 - E. Auditors of entities of which the City is a subrecipient of grant funds
9. The Seller shall respond to the reasonable inquiries of successor auditors and allow successor organization to review workpapers relating to matters of continuing accounting significance at no cost to the City or successor organization.

IV. DELIVERABLES:

The products, reports, and plans to be delivered to the City will include:

- 1. An opinion on the fair presentation of its Basic Financial Statements, as well as the separate entities listed in Section III, in conformity with generally accepted accounting principles.
- 2. Conduct limited procedures as outlined in Section AU 558.07 of the American Institute of Certified Public Accountants' (AICPA) Professional Standards for the RSI, not to include auditing the required supplementary information (RSI) or the statistical section of the Annual Comprehensive Financial Report. The combining, individual fund, and component unit financial statements and supplementary information of the annual comprehensive financial report shall have an "in-relation-to" opinion.
- 3. An opinion, in accordance with Uniform Guidance, as to whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole; a report on internal control related to the financial statements and major programs; and a report on compliance with laws, regulations, and the provisions of contracts and grant agreements.
- 4. An Independent Accountant's Compilation Report on the report to the Oklahoma State Auditor and Inspector (Annual Summary of City and Town Finances - Form Number SA&I 2643).

5. Reports for each entity listed in Scope of Work as appropriate:
 - A. Report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
 - B. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards Required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
 - C. Report on Required Communication. SAS 114 Report.
 - D. Written communications of control deficiencies.

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V. INSTRUCTIONS FOR SUBMITTING A PROPOSAL:

- A.** Proposals must be received by **5:00 p.m. on Wednesday, March 12, 2025, Central Daylight Time.** Please place proposals in a sealed envelope or box clearly labeled “**RFP TAC 723D, Professional Services for Financial and Compliance Auditing**”.

Proposals received late will be returned unopened.

- B.** Interested Respondents should submit: One (1) unbound original and **nine (9)** bound copies of the proposal **plus one (1)** digital copy (compact disc or **USB drive**).

- C.** Proposals shall be delivered and sealed to:

Deputy City Clerk
City of Tulsa
175 E. 2nd St.
Suite 260
Tulsa, OK 74103

- D.** All interested Respondents are required to register with the Buyer in order to receive updates, addenda or any additional information required. You can learn more about the registration process on the following website: <https://www.cityoftulsa.org/government/departments/finance/selling-to-the-city/register-as-a-vendor/>.

The City is not responsible for any failure to register.

- E.** Inquiries or questions to the Buyer requesting clarification regarding the Request for Proposal must be made via e-mail and must be received prior to the end of the business day on **Monday, February 24, 2025.**

Donny Tiemann, Project Buyer
dtiemann@cityoftulsa.org

Any questions regarding this RFP will be handled as promptly and as directly as possible. If a question requires only minor clarification of instructions or specifications, it will be handled via e-mail. If any question results in a substantive change or addition to the RFP, the change or addition will be forwarded to all registered Respondents as quickly as possible by addendum.

- F.** Proposals will be opened on the morning after the due date, at 8:30am, at the:

Standards, Specifications, and Awards Committee Meeting
175 East 2nd Street, 2nd Floor
City Council Chamber

VI. RESPONSE QUESTIONS AND PROPOSAL REQUIREMENTS

To be considered, interested Respondents should submit or address the following questions or information requests:

1. Proposal Construction and Organization

- A. Title Page—Title page showing the RFP subject; the Respondent's name, contact information, and date of the proposal.
- B. Table of Contents.
- C. Transmittal Letter - A signed letter of transmittal briefly stating the Respondent's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the Respondent believes it to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for the period.
- D. Detailed Proposal - The detailed proposal should follow the order set forth in Section VI 2 of this RFP.
- E. Respondent Information Sheet along with executed copies of Affidavits, and General Terms.
- F. Exhibit A Price Sheet Summary incorporating Attachment A.

2. Proposal Content

A. General:

The purpose of the proposal is to demonstrate the qualifications, competence and capacity of the Respondents seeking to undertake an independent audit of the City in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The proposal should demonstrate the qualifications of the Respondent and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the RFP requirements.

The proposal should address all the points outlined in the RFP. The proposal should be prepared simply and economically, providing a straightforward, concise description of the Respondent's capabilities to satisfy the requirements of the RFP. While additional data may be presented, items B through M, (below) must be included. They represent the criteria against which the proposals will be evaluated.

THE PROPOSAL DOCUMENT SHOULD BE NO MORE THAN 25 PAGES IN ITS ENTIRETY.

(Excluding cover and entire bid packet)

B. Independence:

The Respondent should provide an affirmative statement that it is independent of the City as defined by generally accepted auditing standards / the U.S. General Accounting Office's Government Auditing Standards (2011).

The Respondent also should provide an affirmative statement that it is independent of all of the component units of the City as defined by

those same standards.

The Respondent should also list and describe the Respondent's (or proposed sub-contractor's) professional relationships involving the City or any of its [agencies or component units/agencies], for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

- C. Licensed to Practice in Oklahoma / Licensed to Perform Governmental Audits:**
- I. An affirmative statement should be included indicating that the Respondent and all assigned key professional staff are properly licensed to practice in the State of Oklahoma.
 - II. An affirmative statement that the Respondent is licensed to perform governmental audits in the State of Oklahoma.
- D. Respondent Qualifications and Experience:**
- The proposal should state the size of the Respondent's organization, the size of the Respondent's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. If the Respondent is a joint venture or consortium, the qualifications of each Respondent comprising the joint venture or consortium should be separately identified and the Respondent that is to serve as the principal auditor should be noted, if applicable.
- The Respondent shall provide a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
- The Respondent shall provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. The Respondent shall provide information on the circumstances and status of any disciplinary action taken or pending against the Respondent during the past three (3) years with state regulatory bodies or professional organizations.
- E. Partner, Supervisory and Staff Qualifications and Experience:**
- The Respondent shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the audit and indicate whether each such person is licensed to practice as a certified public accountant in Oklahoma.
- The Respondent also should provide information on the government auditing experience of each person, assigned to the audit.**
- F. Engagements with Government Entities:**
- For the Respondent's office that will be assigned responsibility for the

audit, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements must be ranked on the basis of total staff hours.

G. Specific Audit Approach:

The Respondent's proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this RFP. Respondents will be required to provide the following information on their audit approach:

- I. Proposed segmentation of the engagement.
- II. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- III. Approach to be taken to gain and document an understanding of the internal control structures.
- IV. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- V. Approach to be taken in drawing audit samples for purposes of tests of compliance.

H. Identification of Anticipated Potential Audit Problems:

The proposal shall identify and describe any anticipated potential audit problems, the Respondent's approach to keeping clients advised of new authoritative guidance and assistance in implementing.

I. Interim Fieldwork:

The City is looking for ways to level the audit workload. The proposal should indicate to what extent the Respondent is committed to achieving this objective, and how the Respondent expects to implement this objective.

J. Respondent's expertise in preparing an ACFR and experience with the Certificate of Excellence in Financial Reporting program.

K. Report delivery time requirements. The City is committed to issuing its reports as timely as possible. The proposal should indicate how the Respondent will help achieve this objective.

L. The Respondent's willingness to provide a peer review report if their proposal is selected.

M. The Proposed Fees:

- I. The cost bid should include a schedule of professional fees and expenses, presented in the format provided in Attachment A that supports the total all-inclusive not to exceed price.

A total all-inclusive not to exceed price separately stated for the years 2025 to 2029 for all services requested. (Exhibit A)

The FY24 Schedule of Audit Fees has been provided in Attachment B to assist you in your response to the RFP.

VII. EVALUATION OF PROPOSALS:

The approval of the selected Respondent will be subject to the final determination of the City and will be contingent on the successful completion of a contract between the City and the selected Respondent(s).

All Bids will be evaluated using the following criteria:

Category	Total Points	What Would a Top Score Look Like?
<p><i>Technical Qualifications – Expertise and Experience</i></p>	<p>40</p>	<p>The Respondent demonstrates exceptional past experience and a proven track record of outstanding performance on comparable government engagements.</p> <p>The Respondent’s professional personnel assigned to the engagement are highly qualified, and management support personnel available for technical consultation exhibit exceptional expertise and reliability.</p> <p>The Respondent showcases extensive expertise and significant experience with the GFOA’s Certificate of Excellence in Financial Reporting program, reflecting a commitment to the highest standards of financial reporting</p>
<p><i>Technical Qualifications – Audit Approach</i></p>	<p>30</p>	<p>The Respondent presents an exceptional and well-structured staffing plan, ensuring optimal coverage and expertise for all segments of the engagement.</p> <p>The Respondent offers a comprehensive and highly effective plan for interim fieldwork, demonstrating a proactive approach to achieving engagement objectives efficiently.</p> <p>The Respondent proposes innovative and forward-thinking approaches, showcasing a commitment to enhancing the overall success of the engagement</p>
<p><i>Pricing and Cost Proposal</i></p>	<p>30</p>	<p>The Respondent provides a highly competitive and transparent pricing and cost proposal that reflects excellent value while aligning with the scope and objectives of the engagement.</p>

The City of Tulsa also reserves the right to evaluate based on the full list of eligible criteria listed in [Title 6, Chapter 4](#) of the Tulsa Revised Ordinances (TRO): https://library.municode.com/ok/tulsa/codes/code_of_ordinances. (“Purchasing Ordinance”)

VIII. MISCELLANEOUS

- A. The City expects to enter into a written Agreement (the “Agreement”) with the chosen Respondent(s) that shall incorporate this RFP and your proposal. Further, Respondent(s) will be bound to comply with the provisions set forth in this RFP. In addition to any terms and conditions included in this RFP, the City may include in the Agreement other terms and conditions as deemed necessary. Your response to this RFP will be considered part of the Agreement if one is awarded to you.
- B. All data included in this RFP, as well as any attachments, are proprietary to the City.
- C. The City notifies all possible Respondents that no person shall be excluded from participation in, denied any benefits of, or otherwise discriminated against in connection with the award and performance of any contract on the basis of race, religious creed, color, national origin, ancestry, physical disability, sex, age, ethnicity, or on any other basis prohibited by law.
- D. All Respondents shall comply with all applicable laws regarding equal employment opportunity and nondiscrimination. They shall also comply with the Americans with Disabilities Act (ADA).
- E. The use of the City’s name in any way as a potential customer or contractual partner is strictly prohibited except as authorized in writing by the City.
- F. The City assumes no responsibility or liability for any costs you may incur in responding to this RFP, including attending meetings or contract negotiations.
- G. The City is bound to comply with Oklahoma's Open Records Act, and information submitted with your proposal, with few exceptions, is a matter of public record. For specifics on the Oklahoma Open Records Act, see the link here: <https://libraries.ok.gov/law-legislative-reference/library-laws/statutes-open-records/>.

The City shall not be under any obligation to return any materials submitted in response to this RFP request.

- H. The City shall not infringe upon any intellectual property right of any Respondent but reserves the right to use any concept or methods contained in the proposal. Any desired restrictions on the use of information contained in the proposal should be clearly stated. Responses containing your proprietary data shall be safeguarded with the same degree of protection as the City’s own proprietary data. All such proprietary data contained in your proposal must be clearly identified.

- I. The City also notifies all Respondents that the City has the right to modify the RFP and the requirements herein, to request modified proposals from Respondents, and to negotiate with the selected Respondent on price and other contract terms, as necessary to meet the City's Objectives set out in the Purchasing Ordinance.
- J. **Predecessor Workpapers:** Workpapers of continuing accounting significance will be provided by the incumbent auditors to the successor auditor at no cost to either the City or the successor auditors.
- K. **Payment.** Invoices should be e-mailed to the City of Tulsa – Accounts Payable at: apinvoices@cityoftulsa.org. Payment will be made net 30 days after receipt of a properly submitted invoice or the City's Acceptance of the Supplies or Services, whichever is later.
 1. Professional Auditing Services – City: Two progress payments will be made. Ten percent (10%) will be withheld from each billing pending delivery of final reports. After the satisfactory issuance of the City's component unit financial statements included in Scope of Work item III.4., the Single Audit Report, the Annual Comprehensive Financial Report, and the State Auditor Report, the 10% withheld will be paid.
 2. Professional Auditing Services – Authorities: One payment will be made after completion of field work.

Each invoice must be fully itemized, identifying Supplies provided and/or Services performed, and must bear the purchase order number assigned by the City.

The purchase order number shall appear on all invoices, packing lists, packages, shipping notices, instruction manuals and other written documents relating to the Supplies or Services. Packing lists shall be enclosed in each and every box or package shipped pursuant to this Agreement, indicating the content therein.

L. Assistance to be provided to the Seller:

1. **The Finance Department:** The Finance Department staff will be available during the audit to assist the Seller by providing information, documentation, explanations, and prepare confirmations.
2. **Information Technology Department (IT) Assistance:** IT personnel will provide systems documentation, explanations and access to systems for control testing.
3. **Statements and Schedules to be prepared by the Staff of the City:** City staff will prepare schedules in the list of client prepared schedules, a copy of which is available upon request.
4. **Work Area:** The Seller will be provided with reasonable workspace, desks and chairs. The Seller will also be provided with a network connection for accessing accounting reports and data files.
5. **Report Preparation:** The City will be responsible for preparing the ACFR and most Authority Reports, excluding the MTTA report. The City

will be responsible for printing the ACFR. The Seller’s auditor will be responsible for printing the Authority Reports and the Compliance Reports.

M. Insurance: Seller and its subcontractors must obtain Seller’s expense and keep in effect during the term of the Purchase Agreement, including any renewal periods, policies of General Liability insurance in the minimum amounts set forth below and Worker’s Compensation insurance in the statutory limits required by law.

General Liability: personal injury and property damage, each occurrence	\$ 1,000,000.00
Automobile Liability: Combined Single Limit (CSL), each occurrence	\$1,000,000.00
Worker's Compensation	(Statutory Limits)

SELLER’S INSURANCE MUST BE AUTHORIZED TO TRANSACT BUSINESS IN THE STATE OF OKLAHOMA. Seller will have 10 days after notification that your Proposal was selected for contract award by the City to provide proof of such coverage by providing the assigned project Buyer shown on the Summary Sheet of this Bid Packet with a Certificate of Insurance. The Certificate of Insurance must be completed with the following information:

- A. Your name
- B. Insurer’s name and address
- C. Policy number
- D. Liability coverage and amounts
- E. Commencement and expiration dates
- F. Signature of authorized agent of insurer
- G. Request for Proposal number

The Seller shall not cause any required insurance policy to be cancelled or to permit it to lapse. It is the responsibility of the coverage or insurer by providing City with an updated Certificate of Liability Insurance. Failure of Seller to comply with the insurance requirements herein may be deemed a breach of the Purchase Agreement. Further, a Seller who fails to keep required insurance policies in effect may be deemed to be ineligible to bid on future projects, ineligible to respond to invitations for bid, and/or ineligible to engage in any new purchase agreements

RESPONDENT INFORMATION SHEET

Respondent's Legal Name: _____
(Must be Respondent's company name as reflected on its organizational documents, filed with the state in which Respondent is organized)

State of Organization: _____

Respondent's Type of Legal Entity: (check one)

- | | |
|----------------------------------------------------|----------------------------------------------------------------|
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Limited Partnership |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Limited Liability Partnership |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited Liability Limited Partnership |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Other: _____ |

Respondent's Address: _____
Street City State Zip Code

Respondent's Website Address: _____

Sales Contact:

Name: _____
Title/Position: _____
Street: _____
City: _____
State: _____
Phone: _____
Email: _____

Contact for Legal Notice:

Name: _____
Title/Position: _____
Street: _____
City: _____
State: _____
Phone: _____
Email: _____

How did you learn about this business opportunity with the City of Tulsa?

- Email from Assigned Buyer
- City of Tulsa Website
- Tulsa World posting
- Purchasing search engine
- Industry colleague
- Other:

**ATTACHMENT A
 FORMAT FOR PROFESSIONAL FEES AND EXPENSES
 FOR THE AUDITS OF THE CITY OF TULSA AND RELATED AUTHORITIES**

Entities	2025	2026	2027	2028	2029
City of Tulsa - Annual Comprehensive Financial Report & Compliance Report					
Metropolitan Tulsa Transit Authority (MTTA)					
Regional Metropolitan Utility Authority (RMUA)					
Tulsa Authority for Recovery of Energy (TARE)					
Tulsa Development Authority (TDA)					
Tulsa Authority for Economic Opportunity (TAEO)					
Tulsa Metropolitan Utility Authority (TMUA)					
Tulsa Public Facilities Authority (TPFA)					
Special Services:					
Municipal Employees' Retirement Plan (MERP) Allocation Report					
Report to State Auditor & Inspectors – Form SA&I 2643					
TOTAL of Each Column To be Transferred to Exhibit A	\$	\$	\$	\$	\$

ATTACHMENT B
FY2024 SCHEDULE OF AUDIT FEES

<u>Reporting Entries</u>	<u>Amount</u>
City of Tulsa - Annual Comprehensive Financial Report & Compliance Report	\$ 181,400
Metropolitan Tulsa Transit Authority (MTTA)	43,400
Regional Metropolitan Utility Authority (RMUA)	8,200
Tulsa Authority for Recovery of Energy (TARE)	23,400
Tulsa Development Authority (TDA)	27,900
Tulsa Authority for Economic Opportunity (TAEO)	30,400
Tulsa Metropolitan Utility Authority (TMUA)	33,700
Tulsa Public Facilities Authority (TPFA)	21,500
Municipal Employees' Retirement Plan (MERP) Allocation Report	3,900
State Auditor & Inspectors Form SA&I2643	2,900
	<u>\$ 376,700</u>

EXHIBIT A
Price Sheet Summary

Respondent's Legal Name: _____
(Must be Respondent's company name as reflected on its organizational documents, filed with the state in which Respondent is organized)

Please present a Fee Schedule for each year's services:

Year 1: 2025 \$ _____
Year 2: 2026 \$ _____
Year 3: 2027 \$ _____
Year 4: 2028 \$ _____
Year 5: 2029 \$ _____

5-YEAR TOTAL	\$ _____
---------------------	-----------------

By signing here, I affirm that these prices are my formal offer and agree to the inclusion of City of Tulsa's general contract terms and conditions as listed in Appendix A in any contract with the City of Tulsa.

Company Name: _____ Date: _____

Signature: _____

Name Printed: _____

Title: _____

AFFIDAVIT

NON-COLLUSION, INTEREST, AND CLAIMANT

STATE OF _____)
)ss.
COUNTY OF _____)

I, _____, of lawful age, being first duly sworn, state that:
(Seller's Authorized Agent)

1. I am the Authorized Agent of Seller herein for the purposes of certifying facts pertaining to the existence of collusion between and among Bidders and municipal officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the letting of any contract pursuant to the proposal to which this statement is attached.
2. I am fully aware of the facts and circumstances surrounding the making of Seller's Bid to which this statement is attached, and I have been personally and directly involved in the proceedings leading to the submission of such Bid; and
3. Neither the Seller nor anyone subject to the Seller's direction or control has been a party:
 - a. to any collusion among Bidders in restraint of freedom of competition by agreement to respond at a fixed price or to refrain from responding,
 - b. to any collusion with any municipal official or employee as to quantity, quality, or price in the prospective contract, or as to any other terms of such prospective contract, nor
 - c. in any discussions between Bidders and any municipal official concerning exchange of money or other thing of value for special consideration in the letting of a contract.
4. No officer or employee of the City of Tulsa either directly or indirectly owns a five percent (5%) interest or more in the Bidders business or such a percentage that constitutes a controlling interest. Affiant further states that the following officers and/or employees of the City of Tulsa own an interest in the Bidders business, which is less than a controlling interest, either direct or indirect.
5. All invoices to be submitted pursuant to this agreement with the City of Tulsa will be true and correct.
6. That the work, services or material furnished will be completed or supplied in accordance with the plans, specifications, orders, requests or contract furnished or executed by the affiant. Affiant further states that (s)he has made no payment directly or indirectly to any elected official, officer or employee of the City of Tulsa, or of any public trust where the City of Tulsa is a beneficiary, of money or any other thing of value to obtain payment of the invoice or procure the contract or purchase order pursuant to which an invoice is submitted. Affiant further certifies that (s)he has complied with all applicable laws regarding equal employment opportunity.

By: _____

Signature

Title: _____

Subscribed and sworn to before me this _____ day of _____, 20____.

Notary Public

My Commission Expires: _____

Notary Commission Number: _____

The Affidavit must be signed by an authorized agent and notarized

ACKNOWLEDGMENT OF RECEIPT OF ADDENDA/AMENDMENTS

I hereby acknowledge receipt of the following addenda or amendments and understand that such addenda or amendments are incorporated into the Proposal and will become a part of any resulting contract.

List Date and Title/Number of all addenda or amendments: (Write "None" if applicable).

Sign Here ► _____

Printed Name: _____

Title: _____

Date: _____

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APPENDIX A – City of Tulsa General Contract Terms

It is anticipated that the City of Tulsa will enter into an Agreement with the selected Respondent (“Seller”) for an initial term ending one (1) year from the date of its execution by the City’s Mayor, with four (4) one-year renewals available at the option of the City. Contracts entered into by the City of Tulsa generally include, but are not limited to, the following terms:

1. **Renewals.** Seller understands and acknowledges that any future contracts or renewals are neither automatic nor implied by this Agreement. The continuing purchase by City of the Services set forth in this Agreement is subject to City’s needs and to City’s annual appropriation of sufficient funds in City’s fiscal year (July 1st to June 30th) in which such Services are purchased. In the event City does not appropriate or budget sufficient funds to perform this Agreement, this Agreement shall be null and void without further action by City.
2. **No Indemnification or Arbitration by City.** Seller understands and acknowledges that City is a municipal corporation that is funded by its taxpayers to operate for the benefit of its citizens. Accordingly, and pursuant to Oklahoma law, City shall not indemnify nor hold Seller harmless for loss, damage, expense or liability arising from or related to this Agreement, including any attorneys’ fees and costs. In addition, Seller shall not limit its liability to City for actual loss or direct damages for any claim based on a breach of this Agreement and the documents incorporated herein. City reserves the right to pursue all legal and equitable remedies to which it may be entitled. City will not agree to binding arbitration of any disputes.
3. **Intellectual Property Indemnification by Seller.** Seller agrees to indemnify, defend, and save harmless City and its officers, employees and agents from all suits and actions of every nature brought against them due to the use of patented, trademarked or copyright-protected appliances, products, materials or processes provided by Seller hereunder. Seller shall pay all royalties and charges incident to such patents, trademarks or copyrights.
4. **General Liability and Indemnification.** Seller shall hold City harmless from any loss, damage or claims arising from or related to the performance of the Agreement herein. Seller must exercise all reasonable and customary precaution to prevent any harm or loss to all persons and property related to this Agreement. Seller agrees to indemnify and hold the City harmless from all claims, demands, causes of action or suits of whatever nature arising out of the services, labor, and material furnished by Seller or Seller’s subcontractors under the scope of this Agreement.
5. **Liens.** Pursuant to City’s Charter (Art. XII, §5), no lien of any kind shall exist against any property of City.
6. **No Confidentiality.** Seller understands and acknowledges that City is subject to the Oklahoma Open Records Act (51 O.S. §24A.1 *et seq.*) and therefore cannot assure the confidentiality of contract terms or other information provided by Seller pursuant to this Agreement that would be inconsistent with City’s compliance with its statutory requirements there under.
7. **Compliance with Laws.** Seller shall be responsible for complying with all applicable federal, state and local laws. Seller is responsible for any costs of such compliance. Seller shall take the necessary actions to ensure its operations in performance of this contract and employment practices are in compliance with the requirements of the Americans with Disabilities Act. Seller certifies that it and all of its subcontractors to be used in the performance of this agreement are in compliance with 25 O.S. Sec. 1313 and participate in the Status Verification System. The Status Verification System is defined in 25 O.S. Sec.

1313 and includes, but is not limited to, the free Employee Verification Program (E-Verify) available at www.dhs.gov/E-Verify.

8. **Right to Audit.** The parties agree that books, records, documents, accounting procedures, practices, price lists or any other items related to the Services provided hereunder are subject to inspection, examination, and copying by City or its designees. Seller shall retain all records related to this Agreement for the duration of the contract term and a period of three years following completion and/or termination of the contract. If an audit, litigation, or other action involving such records begins before the end of the three year period, the records shall be maintained for three years from the date that all issues arising out of the action are resolved or until the end of the three year retention period, whichever is later.
9. **Governing Law and Venue.** This Agreement is executed in and shall be governed by and construed in accordance with the laws of the State of Oklahoma without regard to its choice of law principles, which shall be the forum for any lawsuits arising under this Agreement or incident thereto. The parties stipulate that venue is proper in a court of competent jurisdiction in Tulsa County, Oklahoma and each party waives any objection to such venue.
10. **No Waiver.** A waiver of any breach of any provision of this Agreement shall not constitute or operate as a waiver of any other provision, nor shall any failure to enforce any provision hereof operate as a waiver of the enforcement of such provision or any other provision.
11. **Entire Agreement/No Assignment.** This Agreement and any documents incorporated herein constitute the entire agreement of the parties and supersede any and all prior agreements, oral or otherwise, relating to the subject matter of this Agreement. This Agreement may only be modified or amended in writing and signed by both parties. Notwithstanding anything to the contrary herein, the City does not agree to the terms of any future agreements, revisions or modifications that may be required under this Agreement unless such terms, revisions or modifications have been reduced to writing and signed by both parties. Seller may not assign this Agreement or use subcontractors to provide the Goods and/or Services without City's prior written consent. Seller shall not be entitled to any claim for extras of any kind or nature.
12. **Equal Employment Opportunity.** Seller shall comply with all applicable laws regarding equal employment opportunity and nondiscrimination.

RESPONDENT CHECKLIST

Use this checklist to ensure You have properly read and completed all documents listed below. This document (the RFP) contains all the following materials, which must be completed and returned to the City of Tulsa Clerk's Office. We recommend You include this checklist with Your proposal.

Proposer's Name: _____

RESPONDENT CHECKLIST	
RESPONDENT DOCUMENTS	INCLUDED?
Title Page	
Table of Contents	
Transmittal Letter	
Proposal Narrative (To Include Requirements as listed on page 3-13)	
Respondent Information Sheet (required form)	
Price Sheet Summary (required form)	
Affidavit (Non-Collusion, Interest & Claimant) (required form)	
Acknowledgement of Receipt of Addenda (required form)	
Additional Information (Optional)	

Please Return Entire RFP Packet

PACKING LABEL

FROM: [Name]

[Respondent's legal name]

[Street Address]

[City, State, Zip Code]

City of Tulsa - City Clerk's Office

175 East 2nd Street, Suite 260

Tulsa, OK, 74103

Respondent Submission For:

RFP# TAC 723D

RFP DESCRIPTION: Professional Services for Financial & Compliance Auditing

This label ensures that Your proposal will be sent to the correct office (City Clerk's) and that it is associated with the correct Solicitation (indicated by the RFP number).
Proposals must be sealed and either mailed or delivered to the City Clerk's Office.
Proposals must also be received no later than 5:00 PM (CST) on date listed on the first page of the RFP.