City of Fresno
Outside Auditor – Vendor Selection 2016

Outside Auditor Checklist RFP Evaluation Criteria	Brown Armstrong CPAs	Lance, Soll & Lunghard, LLP	Macias Gini & O'Connell LLP	Price, Page & Company	The Pun Group LLP	Comment
Submitted timely	3/2/2015 1:33:19pm	2/27/2015 9:53:am	3/2/2015 1:33:09pm	3/2/2015 2:40:51pm	3/2/2015 1:33;25pm	
RFP Complete – based upon criteria below:						
Title Page	✔	✔	✔	✔	✔	
RFP Subject and RFP#	✔	✔	✔	No RFP #	✔	
Firm's name, address, phone # and contact person	✔	✔	✔	✔	✔	
Date of proposal	✔	✔	✔	✔	✔	
Table of Contents	✔	✔	✔	✔	✔	
Transmittal Letter	✔	✔	✔	✔	✔	
Brief statement of understanding of work	✔ Pg. 1	✔ Pg. 1	✔	✔ Pg. 1	✔	
Commitment to time frame	✔ Pg. 1	✔ Pg. 2	✔	✔	✔	
Statement as to why qualified	✔ Pg. 1	✔ Pg. 1 Extensive Experience	✔ Years Performing Audit	✔	✔	
Proposal good for 90 days	✔ Pg. 2	✔ Pg. 3	✔	Not Specified	✔	
Detailed Proposal						
Qualifications & experience	✔ Pg. 3, 4, 5	✔ Pg. 5-9	✔ Pg. 1	✔ Pg. 3, 5	✔ Pg. 22	
Audit Plan	✔ Pg. 20	✔ Pg. 10-14	✔ Pg. 25	✔ Pg. 4 & 12	✔ Pg. 4 & 5	
Capacity	✔ 77 EEs 42 Gov't 11 on audit	✔ Pg. 4 – Gov't 65 Company 12 in Orange County	✔ Pg. 1 240 Company 3 Partners & 6 Staff	✔ Pg. 5 4 on audit	✔ Pg. 7, 18, 23 4 + Professional Staff	
Auditing Services Agreement – Appendix D	✔ Pg. 36	Not Included	✔ Pg. 50 Accept	✔ Pg. 22	✔ Pg. 37 Accepted & Signed	
Firm's Independence - statement of independence or relationships with City or its component units	✔ Pg. 19	✔ Pg. 9	✔ Pg. 2	✔ Pg. 3	✔ Pg. 3	

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Plan for audit						
Segmentation	✔ Pg. 20-24	✔ Pg. 10	✔ Pg. 25, 26	✔ Pg. 13	✔ Pg. 6	
Timeline	✔ Pg. 25-27	✔ Pg. 10 1455 hours	✔ Pg. 29 Many Desk & Field Reviews	✔ Pg. 12 Statement	✔ Pg. 7	
Type and extent of analytical procedures	✔ Pg. 20	✔ Pg. 12	✔ Pg. 34 Idea	✔ Pg. 13-15	✔ Pg. 8	
Internal Control procedures	✔ Pg. 25-26	✔ Pg. 13 City of Alameda	✔ Pg. 33	✔ Pg. 12	✔ Trend Analysis COSO Frame Work?	
Laws and regulations to be complied with	✔ Pg. 20	✔ Pg. 12	✔ Pg. 35, 38	✔ Single Audit Pg. 15	✔ Pg. 8	
Drawing of audit samples	✔ Pg. 22 Excel, ACL	✔ Pg. 13	✔ Pg. 34	✔ Based on Pg. 13 Assessed Risk	✔ Based on judgment	
Extent of statistical sampling and sample size	✔ Pg. 22	✔ Pg. 13	✔ Pg. 34	✔ Based on Pg. 13 Assessed Risk	✔ No Examples	
Discussion of relevant accounting issues	✔ Pg. 28	✔ Pg. 13	✔ Pg. 39, 40	✔ Pg. 16	✔ Pg. 9 Free Training	
Assisted Requested from City Staff - PBC	✔ Pg. 28-31	✔ Pg. 14 & Appendix D	✔ Pg. 41-45	✔ Pg. 26,27	✔ Pg. 10-15	
Identification of potential audit problems	✔ Pg. 32	✔ Pg. 14 None	✔ Pg. 47	None	✔ Pg. 16	
Other data as necessary	None	None	None	None	✔ Pg. 17 License to Practice	
Statement of Independence	✔ Pg. 19	✔ Pg. 9		✔ Pg. 3	✔ Pg. 3	
Acceptance of Indemnification – Auditing Services Agreement – Appendix D	✔ Pg. 36 Signed & Accepted	None Not Accepted or Signed	✔ Accepted	✔ Pg. 22 Signed	✔ Pg. 37 Accepted & Signed	
Certification of Local Preference – Appendix B	✔ Pg. 34	None	None	✔ Pg. 20	✔ Pg. 35 Local Firm = Walnut Creek?	

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Non-Collusion Affidavit – Appendix E	✔ Pg. 37	✔ Pg. 16 Signed No Appendix E	✔ Pg. 51 Signed	✔ Pg. 23	✔ Pg. 38	
Statement of Guarantees & Warranties – Appendix C	✔ Pg. 35 Signed No appendix C	✔ Pg. 15 Signed No Appendix C	✔ Pg. 49 Signed	✔ Pg. 21 Signed	✔ Pg. 36 Signed	
Addenda to Proposal Attached	Not Included	None	✔ Pg. 1, 2	✔ Pg. 1, 2	✔ Pg. 1, 2	
Signature page and certification – Appendix I	✔ Pg. 39 Signed, Certified Notary	✔ Pg. 17 Signed with Notary	✔ Pg. 55 Signed with Notary	✔ Pg. 24 Signed with Notary	✔ Pg. 39 Signed No Notary	
References	✔ Pg. 38		✔ Pg. 23, 52, 53		Included in cost proposal	
Overall standing prior to cost proposal review	✔ 2	Non-Responsive	✔ 1	Non-Responsive	✔ 3	
Vendor moves to next evaluation category which is cost.	✔		✔		✔	
Cost Proposal						
Signed certification	✔ Pg. 1	✔ Pg. 1	✔ Pg. 3	✔ Pg. 1	No	
Sealed separately	✔	✔	✔	✔	✔	
4 – year quote	✔ Pg. 2	✔ Pg. 2	✔ Pg. 2	✔ Pg. 2	✔	
Hourly rate	✔ Pg. 2	✔ Pg. 2	✔ Pg. 2	✔ Pg. 3	✔ Pg. 2-4	
All-inclusive maximum price for 2015 (initial response)	✔ Pg. 2 $200,000	✔ Pg. 2 $214,760	✔ Pg. 2 $274,675	✔ Pg. 1 $212,280	✔ Pg. 1 $210,000	
Rates and hours	✔ Pg. 2	✔ Pg. 2	✔ Pg. 4-6	✔ Pg. 3-8	✔ Pg. 2	
Expenses	Travel, Lodging Charged	0	0 Will Accept City Rate	0	✔ None Charged	
Statement that firm accepts City travel reimburse rate fee	✔ Pg. 2	Not Stated	✔ Pg. 2	Not Stated	Not Stated	
Fee totals for all four years with and without Out of Pockets (Initial Response)	✔ Pg. 3 $824,700	✔ Pg. 2 $898,450	✔ Pg. 2 $1,116,347	✔ Pg. 2 $874,936	✔ Pg. 1 $868,230	

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Fee quote for all engagements						
CAFR	✔	✔	✔	✔	✔	
Single Audit	✔	✔	✔	✔	✔	
Audit of Employee Health & Welfare	✔	✔	✔	✔	✔	
Audit of Fresno Area Express	✔	✔	✔	✔	✔	
Audit of Passenger Facility Charge	✔	✔	✔	✔	✔	
Single Audit – Fee range w/ # of programs?	✔ 6 Major Programs	✔ 5 Major Programs $ varies	✔ Pg. 2 5 Major Programs $8,500 Additional	Not Stated	✔ 7 Major Programs $5,000 Additional	
Rates for additional services	✔ Pg. 6 Same Rate as Audit	✔ Same Rate as Audit	✔ Negotiated No $	✔ Same Rate as Audit	✔ Pg. 5 No $	
Local Preference						
Audit Headquarters Location	✔ Pg. 6 Bakersfield, CA	✔ Brea, CA	✔ Newport Beach, CA	✔ Clovis, CA	✔ Pg. 35 Santa Ana, CA	
Associated Local Firm	✔ Fresno, CA	N/A	N/A	N/A	Pun in Walnut Creek?	
At least 3 references	✔ Pg. 3	✔	✔ Pg. 7, 9	✔ Pg. 17	✔ Pg. 6, 7	
Experience with Municipalities	✔ Pg. 18, 19	✔	✔ Pg. 1 Yes	✔ Pg. 17 County	✔ Pg. 7, 8	
Progress Payments - 20% retainer	✔ Pg. 7 20% Retainer	Hours of Work Completed Per Month No 20% Retainer	No Mention of Progress Payments	No Mention of Progress Payments	✔ Pg. 5 10% Retainer	
Evaluation of Proposals						
Mandatory Elements						
Firm is independent, licensed to practice in California and in good standing	✔	✔	✔	✔ Pg. 3	✔	

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Firm's personnel had adequate CPE	✔ Pg. 17	✔	✔	✔	✔	
Firm has no conflict of interest	✔	✔	✔	✔	✔	
Firm has record of quality work evidenced by latest Peer Review	✔ Pg. 44	✔	✔	✔	✔	
Firm adhered to RFP	✔ Yes	Non-Responsive No Auditing Services Agreement	✔ Yes	Non-Responsive No RFP No 90-Day	✔ Yes	
Technical Qualifications of Firm						
Experience with agencies of comparative size and complexity	Bakersfield County, Santa Barbara County & Fresno County	No - Ontario	S.F. County, San Jose County, Orange County	Fresno County	No Stockton	
Quality and experience of personnel assigned to the CAFR engagement	✔	✔	✔ Yes	✔	Unknown	
Quality and experience of support personnel	✔ 42 Govt.	3 Partners 1 Sr. Manager 4 Managers 2 Supervisors 8 Seniors 12 Staff	✔ Yes	Unknown	Unknown	
Quality and experience of personnel assigned to Single Audit	✔	✔	✔ Yes	Unknown	Unknown	
Firms demonstrated experience in applying computerized audit techniques to information management systems for purpose of evaluation	✔ Pg. 20 CCH PFX	✔	✔	Idea	Unknown COSO	
Audit Plan						
Adequacy of staffing	✔ Pg. 5 Yes 10	✔ Pg. 5 yes 10	✔ 3 Managers 6 Staff	No 4	No 4 + Audit Staff?	
Adequacy of overall plan	✔	✔	✔	No	✔	
Adequacy of Single Audit plan	✔ 6 Major Programs	✔ 5 Major Programs	✔ 5 Major Programs	No	✔ 7 Major Programs	
Completeness of RFP response	✔	No	✔	No	✔	

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Competitiveness of Fee Structure	High	OK	Low	OK	OK	
Responses of References						
Proximity of Assigned Office	Bakersfield, CA Fresno, CA	Brea, CA	Newport Beach, CA	Clovis, CA	Walnut Creek, CA	
Vendor moves to next evaluation category - oral interviews	Yes	No	Yes	No	Yes	
Overall Standing after Proposal Cost	High		High		High	
Cost 2015 (LBF) Cost for four years (LBF) Average Four Year Hourly Rate (LBF)	$170,000 $700,995 $99.57		$251,304 $1,021,188 $116.15		$190,000 $818,930 $135.94	
Notes CAFR						
Single Audit	6 Programs	5 Programs	5 Programs	Not Stated	7 Programs	
NTD						
GANN	Included in CAFR price					
Outside Auditor Checklist RFP Evaluation Criteria						
Overall Combined Standing – from least deviations from the RFP to the most deviations from the RFP						

Proposers

Firm	Initial Response 4 Yr. Price
Brown & Armstrong 7673 North Ingram, Ste. 101 Fresno, CA 93711	$824,700
Lance, Soll & Lunghard 203 North Brea Blvd, Ste. 203 Brea, CA 98270	$898,600
Macias Gini & O'Connell 4675 MacArthur Court, Ste. 600 Newport Beach, CA 92660	$1,116,347
Price, Page & Company 677 Scott Avenue Clovis, CA 93612	$874,938
The Pun Group 1655 North Main Street, Ste. 355 Walnut Creek, CA 94596	$868,230

Finalists

Finalist	Initial Response 4 Yr. Price	LBF Response 4 Yr. Price
Brown & Armstrong	$824,700	$700,995
Macias Gini & O'Connell	$1,116,347	$1,021,188
The Pun Group	$868,230	818,930